



Consolidated Segmental Statement

For year ending 31 March 2024

brook green supply
a cfp energy company

Summary

This Consolidated Segmental Statement ("CSS") has been prepared in accordance with Standard Licence Condition 19A of the Gas and Electricity Supply Licences and the associated guidelines issued by Ofgem. The CSS has been derived from, and reconciled to, the Annual Report and Financial Statements Brook Green Trading Limited and BGI Trading Limited for year ending 31 March 2024, which have been prepared in accordance with UK-adopted International Financial Reporting Standards ("IFRSs") in conformity with the requirements of the Companies Act 2006. Any intercompany transactions between the two licensed entities have been eliminated in CSS.

The Relevant Licensee in scope of the CSS is Brook Green Trading Limited and BGI Trading Limited. Brook Green Trading Limited and BGI Trading Limited are the entities within the CFP Energy Solutions Group which hold electricity and gas supply licences. The other entities within the CFP Energy Solutions Group are not in scope of the CSS.

Brook Green Trading Limited and BGI Trading Limited adopt hedging strategies which are designed to minimise the impact of energy market risk, consistent with the guidelines of the Brook Green Hedging Policy. Volume risk is borne by each licensee individually, although may be shared with customers dependent on their contract.



Basis of preparation

Revenue from sales of electricity and gas

Revenue from the supply of power and gas are functions of end user consumption (according to meter read data) and rates (specified by contract terms). Revenue is recognised net of sales discounts.

Other revenues

Other revenue includes passing through industry charges to related parties, power and gas risk management fees.

Direct fuel costs

Direct fuel costs comprise the cost of wholesale electricity and gas, Unidentified Gas ("UIG") costs and balancing costs.

Transportation costs

Transportation costs include all costs incurred in delivering electricity and gas to customers (e.g. Transmission ("TNUoS"), Balancing Services Systems ("BSUoS"), Distribution ("DUoS"), Exit Capacity (ECN) charges, Local Distribution Zone (LDZ) Customer Capacity charges, LDZ Customer Fixed charges, LDZ system Capacity charges, LDZ system Commodity charges, System Operator (SO) Exit Transmission charges, Data Transfer Network (DTN) charges.

Environmental and social obligation costs

These includes Feed in Tariff (FiT), Capacity Market, Contract for Difference (CfD), charges relating to 'assistance for areas with high electricity distribution costs' (AAHEDC), renewable energy certificates (RGGOs, ROCs, REGOs and Green House Gas (GHG) credits.)

Other direct costs

Other direct costs include, trade fees, brokerage fees, and code administration costs.

Indirect costs

Indirect costs are the costs of billing, metering, insurance, bad debt, rent, staff costs, IT costs, selling, general and administrative costs.

EBITDA

EBITDA is earnings before interest, tax, depreciation, and amortisation, calculated by subtracting the total direct and indirect costs from all revenue sources.

Depreciation and Amortisation

The depreciation is the underlying charge based on the useful remaining life of the assets.

Volume

The Supply volume is recorded at the customer meter point (i.e. net of losses).

WACO

WACO E/G is derived from dividing "Direct fuel costs" by "Volume," shown as £/MWh or p/th.

Meter Points

Average number of electricity and gas non-domestic meter points (MPANs and MPRNs) during the reporting year.



Consolidated Segmental Statement (CSS)

for the year ending 31 March 2024

	Unit	Electricity supply		Gas supply		Aggregate supply business
		Domestic	Non Domestic	Domestic	Non Domestic	
Total revenue	£m	0.0	741.2	0.0	254.2	995.3
Revenue from sale of electricity and gas	£m	0.0	412.3	0.0	228.0	640.3
Other revenues	£m	0.0	328.9	0.0	26.2	355.1
Total operating costs	£m	0.0	706.8	0.0	250.3	957.1
Direct fuel costs	£m	0.0	391.6	0.0	222.8	614.3
Direct costs	£m					
Transportation costs	£m	0.0	134.7	0.0	17.2	151.9
Environmental and social obligations costs	£m	0.0	144.3	0.0	8.5	152.8
Other direct costs	£m	0.0	34.4	0.0	(0.0)	34.4
Indirect costs	£m	0.0	1.8	0.0	1.8	3.6
EBITDA	£m	0.0	34.4	0.0	3.9	38.3
Depreciation and amortisation	£m	0.0	0.0	0.0	0.0	0.0
EBIT	£m	0.0	34.4	0.0	3.9	38.2
Volume	TWh, m therms	0.0	2.7	0.0	181.4	
WACO E/G	£/MWh, p/th	0.0	143.9	0.0	122.8	
Meter Points	000s	0.0	4.0	0.0	1.7	5.7



Reconciliation of CSS

to the Brook Green Trading Limited and BGI Trading Limited Financial Statements

There are no reconciling items as the aggregated EBIT is equivalent to the operating profit per the Brook Green Trading Limited and BGI Trading Limited financial statements for year ending 31 March 2024.





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