

## Tomato Energy Consolidated Segmental Statement (CSS)

### for the year ended 31 December 2023

#### Summary

This Consolidated Segmental Statement (CSS) has been prepared in accordance with Standard Licence Condition 19A of the Electricity Supply Licence. It provides a detailed overview of Tomato Energy Limited's (hereinafter referred to as Tomato Energy) licensed supply activities. Tomato Energy holds an electricity supply licence, enabling it to serve both domestic and non-domestic customers.

The CSS is based on financial data from Tomato Energy's financial statements for the year ending 31 December 2023. These statements have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice (GAAP), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland." The CSS offers insights into the revenues, costs, and profits of Tomato Energy's supply activities, enhancing transparency within the energy market for consumers and other stakeholders.

The segments in the CSS have been determined in accordance with Ofgem Guidelines, which differ from the requirements used in our statutory accounts.

Tomato Energy employs hedging strategies aimed at mitigating energy market risks in alignment with our risk policy. These strategies help manage the volume risk associated with demand fluctuations, which is accounted for within the CSS.

#ID		Unit	Electricity supply		Aggregate supply business
			Domestic	Non-Domestic	
<b>1</b>	<b>Total revenue</b>	<b>£'M</b>	<b>3.7</b>	<b>60.4</b>	<b>64.1</b>
1.1	Revenue from sale of electricity	£'M	3.7	60.4	64.1
1.2	Other revenues	£'M	0.0	0.0	0.0
<b>2</b>	<b>Total operating costs</b>	<b>£'M</b>	<b>3.1</b>	<b>50.8</b>	<b>53.9</b>
2.1	Direct fuel costs	£'M	1.3	21.1	22.4
	<b>Direct costs:</b>	<b>£'M</b>			
2.2	Transportation costs	£'M	0.5	7.9	8.4
2.3	Environmental and social obligations costs	£'M	0.0	0.0	0.0
2.4	Other direct costs	£'M	0.7	11.7	12.4
2.5	Indirect costs	£'M	0.6	10.1	10.7
<b>3</b>	<b>EBITDA</b>	<b>£'M</b>	<b>0.6</b>	<b>9.6</b>	<b>10.2</b>
3.1	Depreciation and amortisation	£'M	0.0	0.0	0.0
3.2	<b>EBIT</b>	<b>£'M</b>	<b>0.6</b>	<b>9.6</b>	<b>10.2</b>
4	Volume	TWh	0.0	0.2	<b>0.2</b>
5	WACO E	£/MWh	107.1	105.3	
6	Meter Points	000s	8.6	0.5	<b>9.1</b>

## Interpretation of the Financial Information

Revenue from sale of electricity and gas	Supply revenues from electricity sales for the respective retail supply segments recorded based on the electricity supplied in 2023 to both domestic and non-domestic customers. This includes support provided via Government schemes such as EPG, EBRS and EBDS.  Tomato Energy does not supply gas.
Other revenues	For the reporting year, there was no other revenue other than the revenue from sale of electricity mentioned above.
Direct fuel costs	Include aggregate electricity costs.
Transportation costs	These costs include network transportation costs (transmission (e.g. TNUoS), distribution (DUoS) use of system costs).
Environmental and social obligation costs	This includes the Capacity Market, Contract for Difference, Warm Home Discount. Charges in relation to Assistance for Areas with High Electricity Distribution Costs' (AAHEDC) are also included.
Other direct costs	These include all other gross margin costs (e.g. Feed In-Tariff costs, Balancing Services use of System charges (BSUoS), Renewable Obligation Certificates (ROCs)) but do not include customer or business support costs (e.g. customer service costs and HR costs, which are included in indirect costs).
Indirect costs	These are Tomato Energy's internal operating costs including sales and marketing costs, bad debt, central services, customer service, HR, general administration and all metering costs.
Depreciation and amortisation	Depreciation has been allocated between electricity sale to Domestic and Non-Domestics on the basis of meter points.
Volume	Electricity supply volumes at the meter point.  Tomato Energy do not supply gas.
WACO E/G	Weighted average input cost of fuel ("WACO") for supply of electricity (E). Calculated as "Direct fuel costs" line divided by the "Volume" line.
Meter Points	Number of domestic and non-domestic electricity meter points.
EBITDA	Earnings before interest, tax, depreciation and amortisation.
EBIT	Earnings before interest and tax.