

Source: Email dated Wed 22/10/2025 09:05

Dear CSS Team

I am writing in response to your email of 26 September regarding proposed changes to the CSS (Consolidated Segmental Statement) guidance for the purpose of SLC 19A of the Gas Supply SLC and/or Electricity Supply SLC.

EDF is overall supportive of the additional clarity that these changes provide and consider that they will aid interpretation of the requirements and the production of statements in accordance with SLC19A. However, below we provide some comments on specific elements of the guidance for Ofgem's consideration which would remove some outdated elements of the guidance and avoid any overly complex requirements on suppliers.

1. Para 1.39 - refers to "*Reconciliation by Difference (RBD) costs*". This cost doesn't exist anymore (it ceased to exist when Project Nexus went live in ~2017) and as such should be removed from the guidance in respect of 'Direct Fuel Costs'.
2. Para 1.40 – refers to costs that should be captured under 'environmental and social obligation costs'. However, references to schemes no longer in place such as CERT and CESP remain. These should be removed from the guidance.
3. Para 1.40/1.41 - the proposed changes to the guidance would require suppliers to make a disclosure (both value and explanation) where the CSS format differs to the statutory accounts on a line-by-line basis. We question the value of this increase in detailed requirements. Given the CSS and statutory accounts are in many areas produced on a different basis this will result in a significant increase in the level of narrative that will need to be produced with a resulting increase in the size and complexity of the statements. This is likely to reduce the transparency and clarity of the statements and not aid stakeholder understanding. We consider the requirement to highlight the line differences for EBIT and Revenue in the numerical reconciliation to statutory accounts table is sufficient and meets the policy intent of SLC19A. In instances where Ofgem consider that additional detail in this respect is required then this could be obtained from suppliers outside of the CSS publication process.

We would be very happy to meet and discuss any of the issues we have raised above directly with you if required.

Kind Regards

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