



# 5 SIGNS YOUR GROSS MARGIN REPORTING NEEDS AN UPGRADE

A 2-minute checklist for finance and operations leaders in energy retail

## How to use this checklist

Tick the option that best reflects your current state.

If you answer "No" or "Partly" to more than a couple of questions, your margin reporting approach is likely limiting visibility, decision speed, or audit confidence.

# 1 Can you explain month-to-month movements in unbilled revenue?

*We can clearly explain why unbilled revenue moves each month, with confidence in the underlying drivers.*

- Yes – movements are fully explainable and traceable
- Partly – we can explain some movements, but not all
- No – movements are largely opaque or rely on estimates

# 2 Can you trace prior-period corrections back to their root cause?

*When prior-period corrections affect margin, we can see when they originated and why they occurred.*

- Yes – corrections are fully traceable and explainable
- Partly – we see the impact, but not the root cause
- No – corrections appear as unexplained adjustments

# 3 Can you prioritise billing exceptions by financial impact?

*We know which billing issues (gaps, overlaps, overdue unbilled, dropped meters) are having the greatest impacts – and which ones are approaching critical thresholds for recovery.*

- Yes – exceptions are ranked by impact and age
- Partly – we see exceptions, but not their value
- No – issues are worked reactively, not by priority

# 4 Is your month-end close automated and low risk?

*Our gross margin close does not depend on fragile spreadsheets or manual reconciliation.*

- Yes – automated, auditable, and repeatable
- Partly – some automation, but key manual steps remain
- No – spreadsheet-driven and high risk

# 5 Can margin reporting support commercial decisions?

*We can analyse margin by tariff, product, customer segment, or other meaningful dimensions – not just at portfolio level.*

- Yes – granular insight is standard and trusted
- Partly – some breakdowns exist, but confidence is limited
- No – margin is mostly viewed at portfolio level

## 0–1 “No” responses

Margin reporting is broadly supporting the business.

## 2–3 “No” responses

Margin reporting is likely still in “compliance mode” and limiting insight.

## 4–5 “No” responses

High risk of delayed visibility, margin leakage, and audit pressure – an upgrade is likely needed.

## The 5 Signs and How ENSEK's Platform Resolves Them

 <b>SIGN:</b> Outdated Margin Reporting	 <b>SOLUTION:</b> What ENSEK's Platform Delivers
✘ You can't explain movements in unbilled revenue	✔ Full meter-level visibility of every driver behind accrual changes. Weekly interactive reports provide a substantiated, point-in-time view.
✘ Prior-period corrections obscure margin causes	✔ Corrections are attributed to their original period with full traceability. Historical margins are restated and reconciled.
✘ You can't prioritise billing exceptions by value	✔ Exceptions are valued in financial terms and ranked by impact. Operations teams focus on the highest-value fixes first.
✘ Month-end close depends on a fragile spreadsheet	✔ Automated, audit-ready model replaces manual spreadsheets. Built-in reconciliation accelerates close and reduces risk.
✘ You only see margin at portfolio level	✔ Granular analysis by tariff, product, customer segment, and region. Dashboards provide drill-down insight to support confident decisions.

