

Statement of Significant Changes

In relation to the Wholesale
Charging Structures 2027/2028



YorkshireWater

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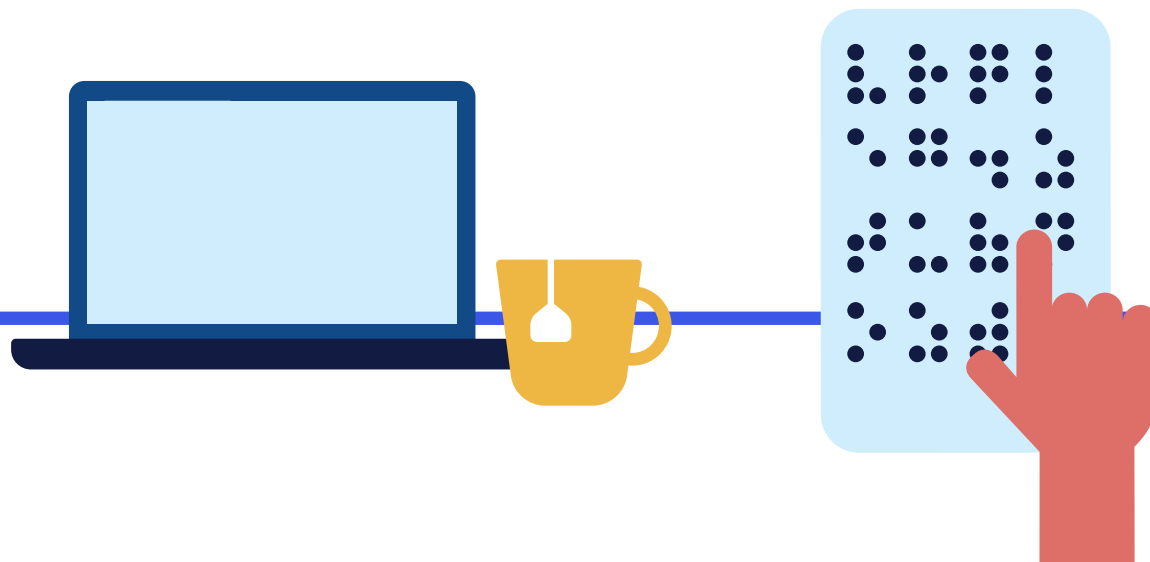
There are also many other clickable links within this document which we've made easy to spot by underlining and **highlighting** them in blue.

Accessibility matters.
That's why we want all of our customers to be able to engage, navigate, and understand our Statement of Significant Changes.

By using assistive technology like screen readers, text-to-text speech programmes and Braille displays, we can provide equal access to anyone with visual, mobility, or cognitive impairments.

We've taken steps to ensure this document supports additional accessibility needs:

- Screen readers will recite content in a logical order, as well as identifying headers and providing alternative text for images.
- Table of contents and bookmarks to aid navigation.
- Easy-to-read text that's structured using headings, clear paragraphs and tables.
- Comfortable colour contrast.



Statement of Significant Changes

In relation to primary Wholesale Charges 2027/2028

This statement of significant changes is published in line with the “Wholesale charging rules issued by the Water Services Regulation Authority under sections 66E and 117I of the Water Industry Act 1991” section A2.

We are required, no later than 13 October 2026, to inform stakeholders if we intend to make any significant changes to our primary charges.

As defined by Ofwat in the Wholesale Charging Rules, Wholesale Charges relate to the charges water and sewerage undertakers can impose on retailers for wholesale water and wastewater services.

Whilst we have not made any significant changes to methodology or introduced any new tariffs, we have seen an increase in our bill assessment impact of: 9.0%–9.1% for dual service Yorkshire customers, 8.8%–9.0% for dual York Water customers, 9.8%–10.2% for single service water customers, 8.2%–8.5% for single service Sewerage customers and 8.2% for single service Trade Effluent customers.

The main drivers for the bill impacts are the Ofwat FD24 investment plans for 2026/2030 (AMP8), forecast for November CPIH of 3.56% (which remains above the long-term government target of 2%), and continued reduction in underlying consumption forecasts in both household and non-households.

For the IWC we have included the impact of the ODIs as per our APR submission and have followed the Ofwat’s draft determination of the change process, which indicated that the revenue adjustment required will be made as part of the PR29 process. The final in-period adjustments for ODI performance and the outcome of our cost change submission will be finalised by Ofwat in November 2026 when they publish the Final Determinations. The Revenue Forecasting Incentive adjustment is aligned to our 2025/2026 APR submission.

With further focus on cost reflectivity and water efficiency we will be undertaking an assessment of our long term assumptions with regards to our large user discounts and will be looking to introduce innovative tariffs after our 2028/2029 charges publications.

After taking into account the considerations noted above, we anticipate that the final Wholesale Charges will differ by more than an indexation variance to the indicative Wholesale Charges. As per the Wholesale Charging guidance we will publish the explanation of movements within the Board Assurance Statement, which will accompany the Final Wholesale Charges.

Thank you for reading



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