

### 3.2.1.2.06 Electrical Energy Fixed

#### Definition

Costs relating to electrical energy independent of the volume consumed such as installed electrical energy capacities, minimum royalties in connection with electrical energy contracts, contracted power, etc. Any amount disclosed in the electrical energy invoices with the reference 'fixed' is included.

This type of cost must not be used for the fixed consumption of energy (e.g. for office buildings, light etc.).

Note that where a Group Reporting Unit owns their own power station [fixed costs](#), (excluding depreciation and amortization of long-term operating assets) have to be included in this type of cost. This means that the detail regarding the nature of the cost for own power generation will be lost for reporting purposes.