Rowan Tunnicliffe
SONI Limited
Castlereagh House
12 Manse Road
Belfast
BT6 9RT

Ref: NET/E/SL/1398

17 November 2025

Dear Rowan,

Re: Working Time Directive (WTD) Holiday Pay – Final Dt Decision

We write further to our re-issued provisional decision, dated 16 October 2025, on SONI's WTD submission and SONI's response (via A&L Goodbody) of 29 October 2025 to our revised provisional decision.

We have considered the TSO response and having done so, do not consider an allowance to be merited on this occasion. Accordingly, our final decision on the Dt submission is as follows:

Tariff Year	SONI Claim (Oct 2024 prices)	UR Allowance (Oct 2024 prices)	UR Allowance (Apr 2019 prices)
2024-25	£275.9k	£0k	£0k
Total	**£275.9k**[1]	**£0k**	**£0k**

UR Rationale

In considering this matter, it is important to note that it is the Relevant Change of Law, (i.e. the SC Agnew Judgment itself) which must have had, or is likely to have, a material effect on the financial position and performance of the SONI TSO Business for an allowance to be warranted.

We maintain the view that the Supreme Court (SC) Agnew Judgment does not impose any requirement or liability on SONI to make back payments in the circumstances of the case as cited by SONI. That SONI has entered into an agreement does not change this position.

[1] Figure amended to account for the additional request resulting from the 2021 payment.

If there is anything which imposes any obligation on SONI to make back-payments (and therefore in consequence has had or is likely to have a material effect on the financial position of the SONI TSO business) it is the (voluntarily entered) agreement and not the SC Agnew Judgment.

Furthermore, if it were the case that the SC Agnew Judgment had that effect, SONI would not need to argue its case by reference to the agreement. Moreover, our approach on this particular issue is consistent to how we have treated requests from other regulated entities.

Conclusions

As stated in the re-issued provisional decision, we take the view that:

- If SONI were to make any holiday pay back-payments it would be incurring costs on a voluntary basis, i.e. in order to maintain good industrial relations - not because it was under any legal requirement.
- If the UR were to approve such costs, NI consumers would be responsible for paying costs in respect of a decision taken voluntarily by SONI.
- By providing an allowance, UR would not be exercising its function in a manner which was best calculated to secure the UR's principal objective, namely to protect the interests of electricity consumers.
- This is particularly applicable and relevant in circumstances where an alternative cost recovery route, namely the CSB_t provisions in paragraph 2.2(d) of Annex 1, under which NI consumers would not be responsible for paying all of SONI's costs of making back-payments, is potentially available to SONI.

Accordingly, for the reasons given above, the UR does not approve the Dt costs that SONI may incur in voluntarily making holiday pay back-payments.

I trust this satisfies your requirements at this time.

Yours sincerely,

Sean P Lyons

Sean Lyons
Head of Electricity Price Controls