

Registered No. 653255

Energia Data Centre Limited

Annual Report and Accounts

31 March 2025

Energia Data Centre Limited

TABLE OF CONTENTS

	Page
Company Information	1
Directors' Report	2
Directors' Responsibilities Statement	4
Independent Auditors' Report	5
Income Statement	8
Statement of Comprehensive Income	8
Balance Sheet	9
Statement of Changes in Equity	10
Notes to the Financial Statements	11

COMPANY INFORMATION

Directors

Conor Keane
Garrett Donnellan
Brendan McGarr
Patrick Timony
Louise Patterson
John Newman
Colin Alexander

Company Secretary

Garrett Donnellan

Registered Office

The Generali Building
Blanchardstown Retail Park
Blanchardstown
Dublin 15
D15 YT2H
Ireland

Auditors

Ernst & Young
Ernst & Young Building
Harcourt Centre
Harcourt Street
Dublin 2
D02 YA40
Ireland

Bankers

Allied Irish Bank
Bankcentre
Ballsbridge
Dublin 4
D04 NV02
Ireland

Solicitors

Arthur Cox
10 Earlsfort Terrace
Dublin 2
D02 T380

Company Number

653255

DIRECTORS' REPORT

The directors of Energia Data Centre Limited (the Company) present their Annual Report and Accounts for the year ended 31 March 2025.

The Company is a member of the Energia Group which includes Energia Group Limited (EGL) and its subsidiary undertakings (the Group / the Energia Group). The parent undertaking of the smallest and largest group of which the Company is a member and for which group accounts are prepared is EGL. A copy of the group accounts of EGL are available on the Energia Group website www.energiagroup.com under the 'Investor Relations' tab.

Principal activity

The Company's principal activity is data centre development. On 21 March 2025, An Bord Pleanála granted planning permission for the proposed data centre.

Business review

The results for the year ended 31 March 2025 show a loss after tax of €1.8k (2024 - €2.4k). The directors do not recommend the payment of a dividend.

Risk management and principal risks and uncertainties

During the current period the Company did not trade and consequently was not exposed to any principal risks or uncertainties.

Future developments

The directors do not expect there to be any significant changes to the Company's activities in the foreseeable future. The Company is involved in the development of a data centre.

Going concern

The Company's business activities, together with the principal risks and uncertainties likely to affect its future performance are described in the Directors' Report.

The Company is financed by intercompany loans and interest on intercompany loans funded from financing facilities within the Energia Group. In accordance with the Energia Group treasury policy these intercompany loans are payable on demand.

The Company's forecasts and projections, taking into account possible changes in performance, show that the Company is reliant on adequate financial resources being made available by the Energia Group to enable the Company to continue for a period of 12 months from the date of signing the accounts.

In assessing the appropriateness of the going concern basis of accounting, a detailed monthly analysis of forecast future cashflows has been prepared by management. The forecasts were based on key assumptions of fuel prices (applying forward curves for commodities); and market demand (applying growth factors in line with publicly available forecasts and internal assessment).

Sensitivity analysis was undertaken in relation to the key assumptions to reflect the impact of reduced demand, together with potential delays in customers paying their bills. In all scenarios tested the Group has sufficient financial headroom and was able to operate within the minimum EBITDA covenant contained within its Senior revolving credit facility. This analysis included a reverse stress test, the scenario for which was deemed remote and implausible.

Accordingly, and based upon the receipt of a letter of support from EGL, which states that EGL will continue to provide financial support to the Company and will provide sufficient funds to the Company for these purposes for a period of 12 months from the date of approval of the balance sheet, the directors continue to adopt the going concern basis in preparing the Annual Report and Accounts.

Energia Data Centre Limited

DIRECTORS' REPORT (continued)

Directors

The directors of the Company are as listed on page 1.

None of the Directors or the Company Secretary at 31 March 2025 had any interest in the share capital of the Company at the beginning or end of the period.

Accounting records

The measures that the directors have taken to secure compliance with the requirements of Section 281 to 285 of the Companies Act 2014 with regard to keeping of accounting records, including the provision of appropriate resources to maintain adequate accounting records, and the appointment of personnel with appropriate qualifications, experience and expertise. The Company's accounting records are maintained at The Generali Building, Blanchardstown Retail Park, Dublin 15.

Disclosure of information to the auditors

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditors in connection with preparing their report, of which the auditors are unaware. Having made enquiries of fellow directors and the Company's auditors, each director has taken all the steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Subsequent events

There have been no events between the reporting date and the date on which the accounts were approved by the directors of the Company, which would require adjustment to the accounts.

Auditors

In accordance with Section 383(2) of the Companies Act 2014 Ernst & Young is deemed reappointed as external auditor of the Company.

By order of the Board



Garrett Donnellan
Director

Date: 12 September 2025



Conor Keane
Director

Date: 12 September 2025

Registered office:
The Generali Building
Blanchardstown Retail Park
Dublin 15
D15 YT2H

Registered number: 653255

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Irish company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountant in Ireland, including Financial Reporting Standard 101 'Reduced Disclosure Framework' The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally Accepted Accounting Practice in Ireland).

Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of assets, liabilities and financial position of the Company as at the year end and of the profit and loss of the Company for the year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the accounts have been properly prepared in accordance with the applicable accounting standards, identify those standards and note the effect and the reasons for a material departure from those standards; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy, enable them to ensure that the accounts and directors' report comply with the Companies Act 2014 and enable the accounts to be audited. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENERGIA DATA CENTRE LIMITED

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Energia Data Centre Limited ('the Company') for the year ended 31 March 2025, which comprise the notes to the financial statements, including the material accounting policy information set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 101 Reduced Disclosure Framework issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 March 2025 and of its loss for the year then ended;
- have been properly prepared in accordance with FRS 101 Reduced Disclosure Framework and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENERGIA DATA CENTRE LIMITED

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year ended for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, other than those parts relating to sustainability reporting where required by Part 28 of the Companies Act 2014, has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures required by sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENERGIA DATA CENTRE LIMITED

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 4, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: https://iaasa.ie/wp-content/uploads/docs/media/IAASA/Documents/audit-standards/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Allison Legge
for and on behalf of
Ernst & Young Chartered Accountants and Statutory Audit Firm

Dublin

Date: 12 September 2025

Energia Data Centre Limited

INCOME STATEMENT for the year ended 31 March 2025

	Note	2025 €'000	2024 €'000
Operating costs	3	(1.8)	(2.4)
Loss before taxation		(1.8)	(2.4)
Tax	5	-	-
Loss for the year		(1.8)	(2.4)

STATEMENT OF COMPREHENSIVE INCOME for the year ended 31 March 2025

The Company had no comprehensive income or loss other than the loss for the year of €1.8k (2024 – €2.4k).

BALANCE SHEET
as at 31 March 2025

	Note	2025 €'000	2024 €'000
Current assets			
Cash at bank and at hand	6	0.1	0.2
		<u>0.1</u>	<u>0.2</u>
Creditors: amounts falling due within one year			
Trade and other payables	7	(4.0)	(2.3)
Financial liabilities	8	(1.0)	(1.0)
		<u>(5.0)</u>	<u>(3.3)</u>
Total assets less liabilities		<u><u>(4.9)</u></u>	<u><u>(3.1)</u></u>
Capital and reserves			
Equity share capital	9	-	-
Retained losses		(4.9)	(3.1)
		<u>(4.9)</u>	<u>(3.1)</u>
Total equity		<u><u>(4.9)</u></u>	<u><u>(3.1)</u></u>

The accounts were approved by the Board of directors and authorised for issue on 12 September 2025. They were signed on its behalf by:



Garrett Donnellan
Director



Conor Keane
Director

Energia Data Centre Limited

STATEMENT OF CHANGES IN EQUITY for the year ended 31 March 2025

	Equity share capital €'000	Retained losses €'000	Total €'000
At 1 April 2023	-	(0.7)	(0.7)
Loss for the year	-	(2.4)	(2.4)
At 31 March 2024	-	(3.1)	(3.1)
Loss for the year	-	(1.8)	(1.8)
At 31 March 2025	-	(4.9)	(4.9)

Energia Data Centre Limited

NOTES TO THE FINANCIAL STATEMENTS

At 31 March 2025

1. General information

Energia Data Centre Limited is a private company limited by shares incorporated and domiciled in Ireland.

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting standards generally accepted in Ireland in preparing the accounts giving a true and fair view are those issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland), including Financial Reporting Standard 101 'Reduced Disclosures Framework' (FRS 101).

The accounts are presented in Euro (€) with all values rounded to the nearest €1,000 except where otherwise indicated.

2. Accounting policies

Basis of preparation

The Company prepares its accounts in accordance with FRS 101 for all years presented. The results of Energia Data Centre Limited are included within the consolidated financial statements of Energia Group Limited which are available on the Energia Group website www.energiagroup.com under the 'Investor Relations' tab.

The Company has taken advantage of the following disclosure exemptions under FRS 101:

- the requirements of IFRS 7 Financial Instruments: disclosures, because equivalent disclosures have been provided in the consolidated financial statements of the group in which the entity is consolidated.
- The requirements of IAS 7 Statement of Cash Flows.
- the requirements of paragraphs 91 - 99 of IFRS 13 Fair Value Measurement, because equivalent disclosures have been provided in the consolidated financial statements of the group in which the entity is consolidated.
- the requirements of paragraphs 16, 134, 135 and 136 of IAS 1 Presentation of Financial Statements.
- the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors.
- the requirements of paragraphs 134(d) to 134(f) of IAS 36 Impairment of Assets because equivalent disclosures have been provided in the consolidated financial statements of the group in which the entity is consolidated.
- the requirements of paragraph 17 of IAS 24 Related Party Disclosures.
- the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member.

The principal accounting policies are set out below:

Energia Data Centre Limited

NOTES TO THE FINANCIAL STATEMENTS

At 31 March 2025

2. Accounting policies (continued)

Applicability of going concern basis

The Company's business activities, together with the principal risks and uncertainties likely to affect its future performance are described in the Directors' Report.

The Company is financed by intercompany loans and interest on intercompany loans funded from financing facilities within the Energia Group. In accordance with the Energia Group treasury policy these intercompany loans are payable on demand.

The Company's forecasts and projections, taking into account possible changes in performance, show that the Company is reliant on adequate financial resources being made available by the Energia Group to enable the Company to continue for a period of 12 months from the date of signing the accounts.

In assessing the appropriateness of the going concern basis of accounting, a detailed monthly analysis of forecast future cashflows has been prepared by management. The forecasts were based on key assumptions of fuel prices (applying forward curves for commodities); and market demand (applying growth factors in line with publicly available forecasts and internal assessment).

Sensitivity analysis was undertaken in relation to the key assumptions to reflect the impact of reduced demand, together with potential delays in customers paying their bills. In all scenarios tested the Group has sufficient financial headroom and was able to operate within the minimum EBITDA covenant contained within its Senior revolving credit facility. This analysis included a reverse stress test, the scenario for which was deemed remote and implausible.

Accordingly, and based upon the receipt of a letter of support from EGL, which states that EGL will continue to provide financial support to the Company and will provide sufficient funds to the Company for these purposes for a period of 12 months from the date of approval of the balance sheet, the directors continue to adopt the going concern basis in preparing the Annual Report and Accounts.

New and amended standards and interpretations

The following amendments to standards came into effect in the financial year and had no material impact for the Company:

Amendments to standard	Details	Effective Date
IAS 1 (Amendments)	Classification of Liabilities as Current or Non-current	1 January 2024
IAS 1 (Amendments)	Non-current liabilities with Covenants	1 January 2024
IFRS 16 (Amendments)	Lease Liability in a Sale and Leaseback	1 January 2024
IAS 7 and IFRS 7 (Amendments)	Supplier finance arrangements	1 January 2024

Energia Data Centre Limited

NOTES TO THE FINANCIAL STATEMENTS At 31 March 2025

2. Accounting policies (continued)

Material accounting policy information

Financial instruments

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings and amounts due to related parties.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the income statement.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits with maturities of three months or less.

3. Operating costs

Operating loss is stated after charging:

	2025	2024
	€'000	€'000
Audit fees	1.7	2.4
Bank charges	0.1	-
	<u>1.8</u>	<u>2.4</u>

4. Directors and employees

Remuneration of €2,116k (2024 - €1,649k) was paid to the Company's directors by other Energia Group undertakings. The directors do not believe that it is practical to apportion this remuneration between their services as directors of the Company and their services as directors of other Energia Group undertakings.

Energia Data Centre Limited

NOTES TO THE FINANCIAL STATEMENTS At 31 March 2025

5. Tax (charge) / credit

Tax (charge) / credit

(i) Analysis of (charge) / credit in the year

<i>Income Statement</i>	2025 €'000	2024 €'000
Current tax		
Corporation tax at 12.5% (2024 - 12.5%)	-	-
Corporation tax under provided in prior periods	-	-
Pillar 2 top-up tax	-	-
	<hr/>	<hr/>
Total current tax (charge) / credit	-	-
	<hr/>	<hr/>
Deferred tax		
Origination and reversal of temporary differences in current year	-	-
Effect of change in tax rate on opening asset/liability	-	-
Adjustment in respect of prior periods	-	-
	<hr/>	<hr/>
Total deferred tax (charge) / credit	-	-
	<hr/>	<hr/>
Tax (charge) / credit reported in the Income Statement	-	-
	<hr/> <hr/>	<hr/> <hr/>

(ii) Reconciliation of total tax (charge) / credit

The tax charge in the Income Statement for the year varies from the standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%). The differences are reconciled below:

Accounting profit before tax	-	-
Accounting profit multiplied by the standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%)	-	-
Pillar 2 top-up tax	-	-
Tax (under) / over provided for in prior periods	-	-
	<hr/>	<hr/>
Tax (charge) / credit for the year	-	-
	<hr/> <hr/>	<hr/> <hr/>

Energia Data Centre Limited

NOTES TO THE FINANCIAL STATEMENTS

At 31 March 2025

5. Tax (charge) / credit

(iii) Deferred tax

The deferred tax included in the Balance Sheet is as follows:

	2025	2024
	€'000	€'000
Deferred tax asset / (liabilities)		
Accelerated / Decelerated capital allowances	-	-
	<u>-</u>	<u>-</u>
Deferred tax asset / (liabilities)	<u>-</u>	<u>-</u>

The deferred tax (charge) / credit included in the Income Statement is as follows:

	2025	2024
	€'000	€'000
Accelerated / Decelerated capital allowances	-	-
	<u>-</u>	<u>-</u>
Deferred tax (charge) / credit	<u>-</u>	<u>-</u>

The Energia Group is within the scope of the Organisation for Economic Co-Operation and Development (OECD) 15% minimum effective tax rate Model Rules (Pillar Two), which have been enacted into legislation as part of the Irish Finance (No.2) Act 2023. The Pillar Two rules became effective for the Energia Group for the financial year ended 31 March 2025. The objective of these rules is to achieve minimum effective tax rates of 15% globally.

The Energia Group has assessed the impact of these new rules and determined that it has a Pillar 2 top-up tax liability in Ireland in relation to the implementation of the Pillar Two legislation in respect of the year ended 31 March 2025.

Energia Data Centre Limited has not been allocated a portion of the Pillar 2 top-up tax on the basis it does not have positive GloBE Income in respect of the year ended 31 March 2025.

The Energia Group has applied the amendment to IAS 12 Income Taxes on the mandatory temporary exemption to recognising and disclosing information about deferred tax assets and liabilities that are related to tax laws enacted, or substantively enacted, to implement Pillar Two model rules published by the OECD. The Energia Group will continue to monitor changes in law and guidance as they apply to the Group.

Energia Data Centre Limited

NOTES TO THE FINANCIAL STATEMENTS At 31 March 2025

6. Cash at bank and in hand

	2025 €'000	2024 €'000
Cash at bank and in hand	0.1	0.2

Cash at bank and in hand earns interest at floating rates based on daily bank deposit rates.

7. Trade and other payables

	2025 €'000	2024 €'000
Amounts falling due within one year		
Amounts owed to group undertakings	3.9	2.3
Accruals	0.1	-
	<u>4.0</u>	<u>2.3</u>

8. Financial liabilities

	2025 €'000	2024 €'000
Current		
Amounts owed to group undertakings	1.0	1.0
Total current financial liabilities	<u>1.0</u>	<u>1.0</u>

Intercompany liabilities are payable on demand and are non-interest bearing.

9. Share Capital and Reserves

	2025 Number	2024 Number	2025 €'000	2024 €'000
<i>Allotted, called up and fully paid</i>				
2 Ordinary share of €1.00	2	2	-	-

The balance classified as share capital presented as equity in the balance sheet and the statement of changes in equity comprises the nominal value of the Company's share capital, consisting of €1.00 ordinary shares.

Energia Data Centre Limited

NOTES TO THE FINANCIAL STATEMENTS

At 31 March 2025

10. Related party transactions

The immediate parent undertaking of the Company is Huntstown Power Company Limited, a company incorporated in Ireland. The parent of the smallest and largest groups of which the Company is a member and for which group accounts are prepared is Energia Group Limited, a company incorporated in the Cayman Islands. A copy of the group accounts of Energia Group Investments Limited is available on the Energia Group website www.energiagroup.com under the 'Investor Relations' tab.

The ultimate parent undertaking and controlling party of the Company is Energia Group TopCo Limited, a company incorporated in the Cayman Islands. Energia Group TopCo Limited is majority owned by ISQ Viridian Holdings L.P., a limited partnership incorporated in the Cayman Islands. ISQ Viridian Holdings L.P. is owned by the ISQ Global Infrastructure Fund (the Fund) and ISQ Viridian Co-Invest L.P., a co-investment vehicle for the Fund. The Fund is managed by I Squared Capital.

11. Events after the reporting period

No matter or circumstance has arisen since 31 March 2025 that has or may significantly impact the Company's operations or financial results.

12. Approval of financial statements

The accounts were approved by the Board of directors and authorised for issue on 12 September 2025.