

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

COMPANY INFORMATION

Directors	Conor Hanley Kevin Owen (appointed 18 December 2025)
Registered number	753519
Registered office	1 Stokes Place St Stephen's Green Dublin 2 D02 DE03
Independent auditors	Deloitte Ireland LLP Chartered Accountants & Statutory Audit Firm No. 6 Lapps Quay Cork City
Bankers	HSBC Ireland 1 Grand Canal Square Grand Canal Harbour Dublin 2 D02 P820
Solicitors	Matheson LLP 70 Sir John Rogerson's Quay Dublin 2 Ireland D02 R296
Company Secretary	Secretarius Limited 1 Stokes Place St Stephen's Green Dublin 2 Ireland D02 DE03

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

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OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

DIRECTORS' REPORT FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025

The directors present their annual report and the audited financial statements for the financial period ended 30 April 2025.

The financial statements of Octopus Energy Generation (Ireland) Limited ("the Company") are presented for the financial period 7 December 2023 to 30 April 2025. The Company was incorporated on 7 December 2023 and has chosen a reporting date of 30 April, in order to align with the wider group.

Principal activities

The principal activities of the Company are those of investment services in renewable energy operating and construction assets, development projects and developers.

Results and dividends

The profit for the financial period, after taxation, amounted to €50,656.

The Directors did not recommend interim or final dividends to be paid during the period.

Directors

The directors who served during the financial period were:

Conor Hanley
Neil Hayes (resigned 17 December 2025)

Kevin Owen was appointed as Director on 18 December 2025 and held office at the date of this report.

No Director held any reportable interests in the shares or debentures of the Company during the financial period.

Going concern

The Company is in a net asset position at 30 April 2025, and the financial statements have been prepared on a going concern basis. The Directors consider this appropriate after reviewing the Company's liquidity, including forecasts and projections for at least 12 months from the date of approval of these financial statements.

Having assessed the risks facing the business and its access to sufficient liquidity, the Directors have a reasonable expectation that the Company will continue to meet its liabilities as they fall due for at least the next 12 months.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 1 Stokes Place, St Stephen's Green, Dublin 2, D02 DE03.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

**DIRECTORS' REPORT (CONTINUED)
FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025**

Post balance sheet events

There have been no significant events affecting the Company since the year end.

Auditors

The auditors, Deloitte Ireland LLP, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board on 28 January 2026 and signed on its behalf.

Conor Hanley

.....
Conor Hanley
Director

Kevin Owen

.....
Kevin Owen
Director

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025

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

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

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

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

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements 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 financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

Report on the audit of the financial statements

Opinion on the financial statements of OCTOPUS ENERGY GENERATION (IRELAND) LIMITED ("the company")

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 April 2025 and of the profit for the period then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

- the Statement of Comprehensive Income;
- the Balance Sheet;
- the Statement of Changes in Equity; and
- the related notes 1 to 16, including a summary of significant accounting policies as set out in note 2.

The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council ("the relevant financial reporting framework").

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 described below 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 the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, 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 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.

Other information

The other information comprises the information included in the Directors' Report and Financial Statements, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the Directors' Report and Financial Statements. 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.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

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.

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014, and for such internal control as the directors 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 the directors either intend to liquidate the company or to cease operations, or have 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 IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements>. This description forms part of our auditor's report.

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- We have obtained all the information and explanations which we consider 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.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements.
- In our opinion, those parts of the directors' report specified for our review, which does not include sustainability reporting when required by Part 28 of the Companies Act 2014, have been prepared in accordance with the Companies Act 2014.

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.

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

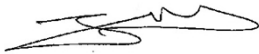
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

Use of our report

This 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.



John Kelly
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
No. 6 Lapp's Quay, Cork

28 January 2026

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025

	Note	Financial period 7 December 2023 to 30 April 2025 €
Turnover	4	595,117
Gross profit		<u>595,117</u>
Administrative expenses		(537,122)
Operating profit	5	<u>57,995</u>
Tax on profit	8	(7,339)
Profit for the financial financial period		<u><u>50,656</u></u>

There was no other comprehensive income for 2025.

The notes on pages 10 to 17 form part of these financial statements.

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

**BALANCE SHEET
AS AT 30 APRIL 2025**

	Note	2025 €
Current assets		
Debtors: amounts falling due within one year	9	347,855
Cash at bank and in hand		38,248
		<hr style="width: 100%;"/>
		386,103
Creditors: amounts falling due within one year	11	(335,446)
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Net current assets		50,657
		<hr style="width: 100%;"/>
Net assets		50,657
		<hr style="width: 100%;"/>
Capital and reserves		
Called up share capital presented as equity	12	1
Profit and loss account		50,656
		<hr style="width: 100%;"/>
Shareholders' funds		50,657
		<hr style="width: 100%;"/>

The financial statements were approved and authorised for issue by the board:

Conor Hanley

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Conor Hanley
Director

Kevin Owen

.....
Kevin Owen
Director

Date: 28 January 2026

The notes on pages 10 to 17 form part of these financial statements.

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED**STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
Comprehensive income for the financial period			
Profit for the financial period	-	50,656	50,656
Total comprehensive income for the financial period	-	50,656	50,656
Contributions by and distributions to owners			
Shares issued during the financial period	1	-	1
Total transactions with owners	1	-	1
At 30 April 2025	1	50,656	50,657

The notes on pages 10 to 17 form part of these financial statements.

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025

1. General information

The Company is a private company limited by shares and incorporated in Ireland under the Companies Act 2014, with a registered number of 753519. The Company's registered office is located at 1 Stokes Place, St Stephen's Green, Dublin 2, D02 DE03. The principal activities of the Company during the year were the provision investment services in renewable energy projects.

The Company's ultimate parent company is Octopus Energy Group Limited. References to "the Group" in the financial statements are in relation to the ultimate parent and its subsidiaries and associates.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Financial Reporting Standard 102 - reduced disclosure exemptions

The Company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 29 Income tax paragraphs 29.28(b) and 29.29. This is an exemption from certain disclosures in relation to Pillar Two model rules where an entity is, or expects to be, within the scope of the Pillar Two legislation. The exemption is dependent on equivalent disclosures being made in the consolidated financial statements. It is not an exemption from all Pillar Two model rules and disclosures. Qualifying entities are still required to provide disclosures in accordance with paragraph 29.26 (g) and 29.28(a) if Pillar two model rules are applicable;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of Octopus Energy Group Limited as at 30 April 2025 and these financial statements may be obtained from UK House, 5th Floor, 164-182 Oxford Street, London, W1D 1NN.

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025****2. Accounting policies (continued)****2.3 Going concern**

The Company is in a net asset position at 30 April 2025, and the financial statements have been prepared on a going concern basis. The Directors consider this appropriate after reviewing the Company's liquidity, including forecasts and projections for at least 12 months from the date of approval of these financial statements.

Having assessed the risks facing the business and its access to sufficient liquidity, the Directors have a reasonable expectation that the Company will continue to meet its liabilities as they fall due for at least the next 12 months.

2.4 Foreign currency translation**Functional and presentation currency**

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

2.5 Revenue

Revenue is measured at the fair value of the consideration received or receivable, stated net of value added tax.

The Company provides investment management and related services in respect of renewable energy operating and construction assets, development projects and developers. Revenue is earned from its parent company on a cost-plus basis, invoiced quarterly in advance with a year-end adjustment to reflect actual costs incurred and the agreed mark-up.

Revenue from services is recognised as the work is performed, by reference to the stage of completion. Amounts invoiced in advance are included in creditors as deferred income. Any under- or over-recovery identified during the year-end reconciliation process is adjusted through revenue in the period.

2.6 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025****2. Accounting policies (continued)****2.7 Pensions****Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

2.8 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

2.9 Debtors

Short-term debtors are measured at transaction price, less any impairment.

2.10 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

2.11 Creditors

Short-term creditors are measured at the transaction price.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of income and expenses. The directors consider that there are no significant judgements made in applying the accounting policies and no significant sources of estimation uncertainty at the reporting date that have a material risk of resulting in a material adjustment to the amounts recognised in the financial statements. Estimates made are limited to routine accruals and prepayments based on known contractual arrangements and information available at the reporting date.

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025**

4. Turnover

Turnover is recorded net of VAT and represents amounts earned in the year for investment management and related services. Turnover is recognised when a right to receive consideration has been obtained through the performance of contractual commitments. All turnover is generated within Ireland through the provision of investment management and related services.

All turnover arose in Ireland.

5. Profit on ordinary activities before taxation

The operating profit is stated after charging:

	Financial period 7 December 2023 to 30 April 2025 €
Exchange differences	(3,895)
Defined contribution pension cost	12,556
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OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025**

6. Employees

Staff costs, including directors' remuneration, were as follows:

	Financial period 7 December 2023 to 30 April 2025 €
Wages and salaries	376,527
Social insurance costs	41,795
Cost of defined contribution scheme	12,556
	<hr/>
	430,878
	<hr/> <hr/>

The average monthly number of employees, including the directors, during the financial period was as follows:

	Financial period 7 December 2023 to 30 April 2025 No.
Employees	2
	<hr/> <hr/>

7. Directors' remuneration

	Financial period 7 December 2023 to 30 April 2025 €
Directors' emoluments	345,464
Company contributions to defined contribution pension schemes	11,206
	<hr/>
	356,670
	<hr/> <hr/>

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025**

8. Taxation

	Financial period 7 December 2023 to 30 April 2025 €
Corporation tax	
Current tax on profits for the year	7,339
	<hr/> 7,339 <hr/>
Total tax	<hr/> 7,339 <hr/>

Factors affecting tax charge for the financial period

The tax assessed for the financial period is higher than the standard rate of corporation tax in Ireland of 12.5%. The differences are explained below:

	Financial period 7 December 2023 to 30 April 2025 €
Profit on ordinary activities before tax	57,995
	<hr/> <hr/>
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5%	7,249
Effects of:	
Expenses not deductible for tax purposes, other than goodwill amortisation and impairment	90
	<hr/>
Total tax charge for the financial period	<hr/> 7,339 <hr/>

Factors that may affect future tax charges

The company is a wholly owned subsidiary of a larger group and operates within the group's existing business and tax structure. No changes in tax legislation or group structure are currently anticipated that would significantly affect the company's future tax charge.

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025**

9. Debtors: Amounts falling due within one year

	2025 €
Amounts owed by group undertakings	237,641
Other debtors	2,299
Prepayments and accrued income	107,915
	<hr/>
	347,855
	<hr/> <hr/>

Amounts owed by group undertakings are unsecured, interest free, have no fixed date of repayment and are repayable on demand.

10. Cash and cash equivalents

	2025 €
Cash at bank and in hand	38,248
	<hr/>
	38,248
	<hr/> <hr/>

11. Creditors: Amounts falling due within one year

	2025 €
Amounts owed to group undertakings	217,511
Corporation tax	7,339
Accruals and deferred income	110,596
	<hr/>
	335,446
	<hr/> <hr/>

Amounts owed to group undertakings are unsecured, interest free, have no fixed date of repayment and are repayable on demand.

OCTOPUS ENERGY GENERATION (IRELAND) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2025**

12. Share capital

	2025
	€
Authorised, allotted, called up and fully paid	
1 Ordinary share of €1.00	1
	<hr style="border-top: 3px double black;"/>

On incorporation, the Company issued one ordinary share of €1.00, fully paid. No additional shares were issued during the period.

Ordinary shares

Ordinary shares carry equal voting rights and rights to dividends and distributions on winding up.

13. Related party transactions

The Company has taken advantage of the exemption available under paragraph 33.1A of the Financial Reporting Standard 102 not to disclose related party transactions with other wholly owned members of the group. In accordance with FRS102 the Company is exempt from disclosing transactions with subsidiaries that are wholly owned by the Group.

14. Post balance sheet events

There have been no significant events affecting the Company since the period end.

15. Controlling party

The smallest and largest group in which the results of the Company are consolidated is that headed by Octopus Energy Group Limited, UK House, 5th Floor, 164-182 Oxford Street, London, W1D 1NN. Copies of Octopus Energy Group Limited consolidated financial statements can be obtained from UK House, 5th Floor, 164-182 Oxford Street, London, W1D 1NN.

The immediate parent is Octopus Renewables Limited, a Company incorporated in the United Kingdom and registered in England and Wales, registered office: UK House, 5th Floor, 164-182 Oxford Street, London, W1D 1NN.

The ultimate parent Company is Octopus Energy Group Limited, a Company incorporated in the United Kingdom and registered in England and Wales, registered office: UK House, 5th Floor, 164-182 Oxford Street, London, W1D 1NN. Octopus Energy Group Limited is owned by (i) Octopus Energy Holdco Limited (37.41%), which is itself owned by OE Holdco Limited, (ii) OE Holdco Limited (0.16%), (iii) Origin Energy International Holding Pty Ltd (22.18%), (iv) Tokyo Gas United Kingdom Ltd (10.02%), (v) GIM Willow (Scotland) LP (9.36%), (vi) CPP Investment Board (11.04%) and (vii) management and employees via a bare trust arrangement with Octopus Nominees Limited (9.38%).

It is the opinion of the Directors that the Group and Company have no single controlling party but that OE Holdco has significant influence.

16. Approval of financial statements

The board of directors approved these financial statements for issue on 28 January 2026