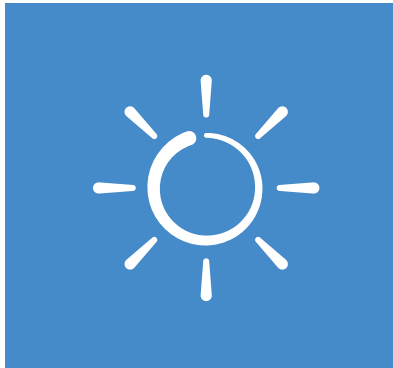
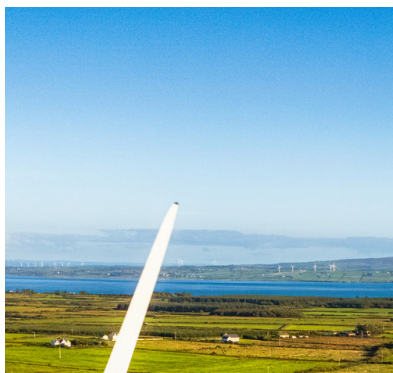
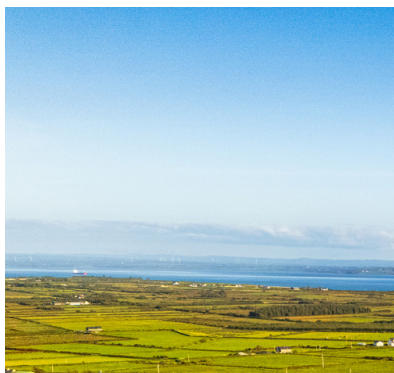




Securing Today. Sustaining Tomorrow.

Annual Report 2023



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Group Strategy to 2025

Our Purpose

Transform the power system for future generations

Our Primary Goal

Lead the island's electricity sector on sustainability and de-carbonisation

Our Supporting Goals

Operate, develop and enhance the all-island grid and market

Work with partners for positive change

Engage for better outcomes for all

Financial Year in Review



Profit before tax

€71.2m

Underlying profit

€40.6m



New max peak demand for Ireland

5,544MW

New wind record for Ireland

3,644MW



512 hours
operated above
70% SNSP

Capacity energised:

300MW

Solar

150MW

Wind

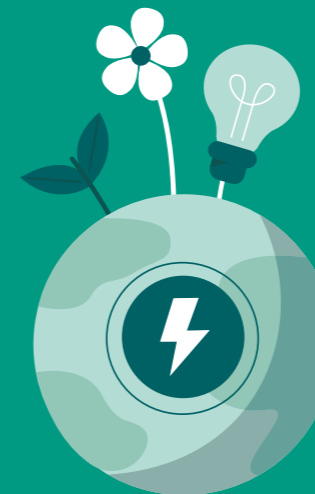
75MW

Battery Energy
Storage System



Electricity from renewable energy sources:

42%



Shaping Our
Electricity
Future v1.1
launched



€2.4m

Celtic Interconnector
Community Benefit
Fund launched

First
Offshore
Auction
launched



14 Energy Citizen
Roadshows with over
1,100 participants



We're changing for the future, for you.



EirGrid operates and develops the electricity transmission system in Ireland and, more recently, has been mandated to operate, develop and own Ireland's offshore transmission grid. We operate, develop and enhance the power system and the wholesale electricity market. We also develop and operate interconnections with neighbouring grids and enable third-party interconnectors. We send power from where it is generated to where it is needed.

As electricity can be generated without carbon emissions, it will play a crucial role in the response to climate change. The growth in clean electricity from renewable sources will require transformative change to the electricity system, and EirGrid has a central role to play in this. This annual report covers the period from 1 October 2022 through to 30 September 2023.

A major achievement during this twelve-month period was the publication of an updated version of the [Shaping our Electricity Future Roadmap \(SOEF\)](#) which provides a pathway for the electricity sector to deliver the transformation required to meet the Government's 2030 climate targets. We made substantial progress this year in delivering on

our actions outlined in this roadmap including achieving significant milestones for critical major infrastructure projects. We also continued to implement our own Sustainability Strategy, to deliver on leading the electricity sector in sustainability and decarbonisation.

Alongside driving the energy transition and decarbonisation, it is critically important that security of supply is maintained. As the margin between supply and demand remains tight due to various reasons, EirGrid has continued to work closely with key stakeholders to address the issue in the short-term and provide advice and recommendations in relation to potential longer-term strategies required.

Report from the Chair

I am very pleased to present the Annual Report for EirGrid Group for the financial year 2022-2023.

EirGrid continues to deal with the dual challenge of decarbonising the electricity system to meet the Government's targets for 2030 and beyond, whilst at the same time ensuring security of supply. I am pleased to report that we had a very successful year, operating the electricity system safely and securely, despite challenging circumstances, whilst also progressing key elements of our [EirGrid Strategy \(2020-2025\)](#) to support meeting the Government's climate ambitions.

EirGrid is securely operating the electricity system in Ireland with world-leading variable renewable generation penetration, primarily from wind energy. The system can accommodate up to 75% instantaneous generation from non-synchronous resources (primarily wind and interconnection). However, whilst these achievements are leading

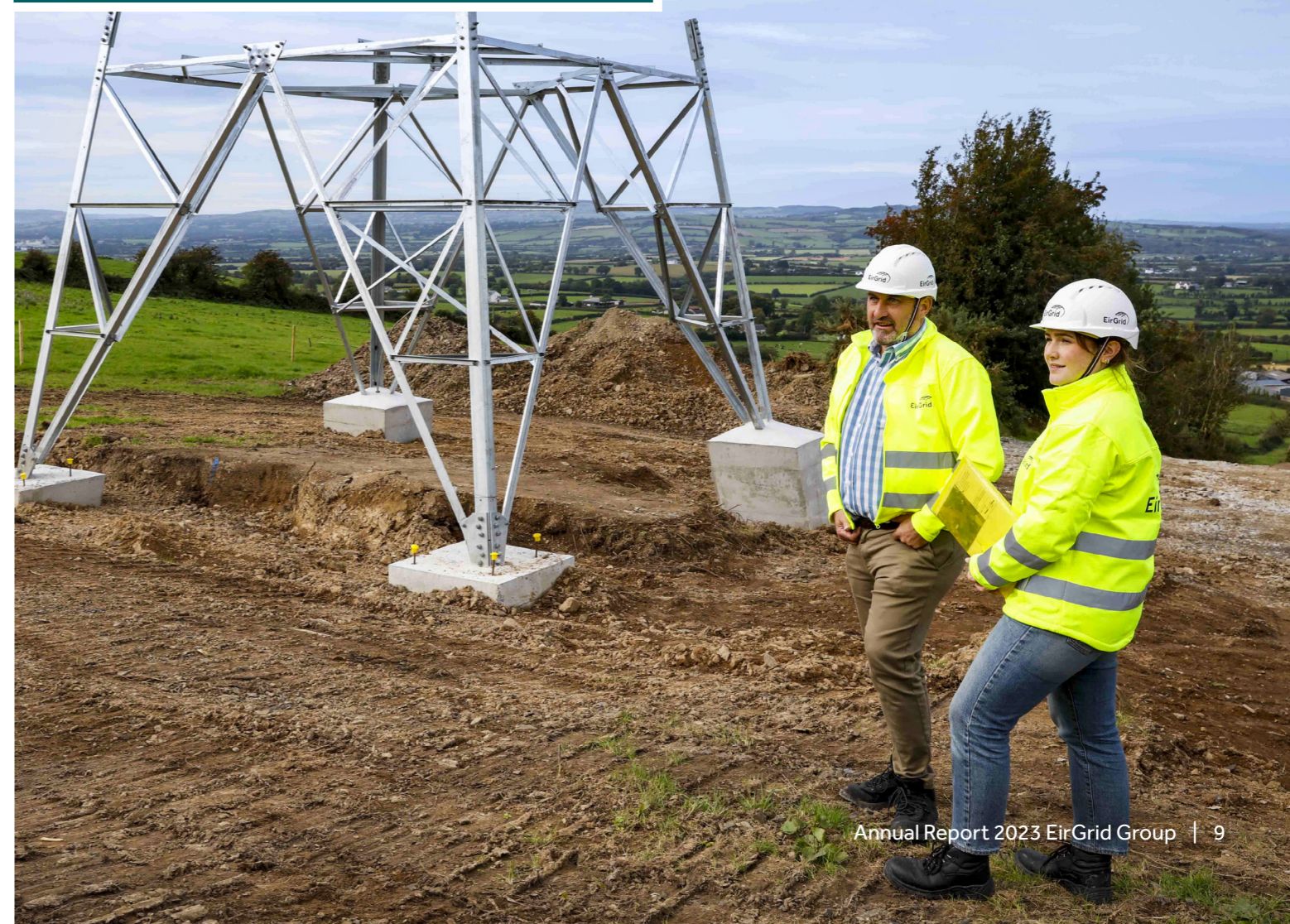
the way worldwide, to meet the Government's ambitious decarbonisation targets in the years ahead, the electricity system will need to accommodate much greater amounts of renewable energy.

Whilst the level of volatility in global energy markets experienced in 2022 eased somewhat in 2023, a period of uncertainty and change remains. The ongoing war in Ukraine continues to highlight the role decarbonisation can play in terms of ensuring energy security and independence. We are monitoring developments in European policy, such as the [RePowerEU](#) initiative, and we have participated actively in the work of the Energy Security Emergency Group (ESEG), established by the Department of Environment, Climate and Communications (DECC).

Brendan Tuohy,
Chair, EirGrid Group



"I am pleased to report that we had a very successful year, operating the electricity system safely and securely, despite challenging circumstances, whilst also progressing key elements of our [EirGrid Strategy \(2020-2025\)](#) to support meeting the Government's climate ambitions."



Climate Policy Development

This was another year of significant activity at a European and national level in terms of climate policy development. In October 2022, the European Commission adopted its [State of the Energy Union Report for 2022](#). While there are several encouraging trends, greater efforts will be required to reach the 2030 goal of cutting net emissions by at least 55% and making the EU climate neutral by 2050. We welcome the increased ambition of the revised [EU Renewable Energy Directive \(RED III\)](#), which has now set a legally binding target of a minimum 42.5% renewable energy in final energy consumption for the EU by 2030 (with an additional non-binding higher target of 45%) and we note the challenges those targets will provide to the Irish State in achieving those targets.

At a national level, the updated [Climate Action Plan 2023 \(CAP23\)](#) was published in December 2022, setting out a significant increase in ambition in relation to renewables generation, carbon budgets and sectoral emissions ceilings. In March 2023 we also welcomed the publication of the [Policy Statement on the Framework for Phase Two Offshore Wind](#), which provides further clarity on the future development of Ireland's

offshore wind sector, as it moves towards an enduring, plan-led, offshore regime. [The National Policy Statement on Electricity Interconnection](#) and the [National Hydrogen Strategy](#) are also important government policy statements which are critical to leveraging the opportunities available to Ireland from offshore renewable energy.

In April 2023, Ireland signed the [Ostend Declaration](#), with nine North Seas countries, outlining a commitment to collaborate on activities to support climate action and energy security. The relevant Transmission System Operators (TSOs), including EirGrid, have responded to the political agreement by commencing delivery on a programme of work to deliver on the commitment. EirGrid also welcomed the signing with the UK of the [Memorandum of Understanding \(MoU\), regarding Cooperation in the Energy Transition, Offshore Renewables and Electricity Interconnection](#).

Implementation of the EirGrid Strategy (2020-2025)

EirGrid continues to make strong progress in delivering the EirGrid Strategy, with notable developments in this financial year. Integrating renewables

into the electricity system is highly complex and becomes increasingly more challenging as the level of renewables penetration grows. Ireland is leading the way globally in this respect and has the potential to achieve groundbreaking results.

This was a pivotal year in the development of the 700 MW Celtic Interconnector, which will be the first direct electricity connection between Ireland and continental Europe. We saw significant progress with the signing of contracts with our delivery partners and formal commencement of the delivery phase. Detailed design and surveys have been undertaken, and contractors for cabling and the converter stations have been approved in readiness for the project breaking ground in November 2023.

In July, EirGrid published our updated [Shaping Our Electricity Future \(SOEF\), Version 1.1](#), which captures the changes to electricity policy set out in the Government's [Climate Action Plan 2023](#) and sets out a pathway for an electricity system that can deliver 80% of electricity demand from renewable energy by 2030. [SOEF V1.1](#) identifies the actions required from across the entire electricity ecosystem. Commitment to delivery from all stakeholders is crucial to its execution. In terms of electricity infrastructure

delivery, the requirements to meet the 2030 targets are very significant and will require close collaboration with all stakeholders, as well as a coordinated engagement approach and careful management of supply chain, expertise and resources.

Building on the work of the [SOEF Roadmap](#), this past year we also progressed work on preparing [Tomorrow's Energy Scenarios 2023 \(TES 2023\)](#) for public consultation at the end of the financial year. [Tomorrow's Energy Scenarios](#) presents the long-term energy scenarios for Ireland and Northern Ireland and considers how electricity demand and generation might evolve from 2035 to 2050. This is a key strategic initiative which will inform the long-term planning and development of the electricity system, looking out from 2035 to 2050.

Regarding offshore, we supported the Government on managing the first offshore auction, which is a significant milestone for the delivery of Ireland's offshore ambition. We are also working proactively in support of the Government's [Policy Statement on the Framework for Phase Two Offshore Wind](#) and progressed our plans to connect 900 MW of offshore wind to the south and south-east coasts.

Public and community engagement


Strong public and community engagement is a critical enabler for achieving Ireland's onshore and offshore ambition, in line with the [Climate Action Plan 2023](#) and the targets specified in the carbon budgets. In this regard, we furthered our extensive public engagement activities, which had commenced last year, with the launch of the original version of [Shaping Our Electricity Future \(SOEF\)](#). Working closely with the Sustainable Energy Authority of Ireland (SEAI), ESB Networks and partners in local communities, we continued to roll out our programme of Energy Citizens Roadshows. These events are aimed at informing local communities about how EirGrid's plans to develop and futureproof the grid, as well as providing information about microgeneration, home energy upgrades and retrofitting grants, and regional development plans. We see ourselves as partnering with local communities, working closely with them to support not just the EirGrid local developments but, more generally, helping the local communities to drive the energy transition.

Stakeholder, public and landowner engagement is a particularly significant

element of delivering the Celtic Interconnector project. The Celtic Interconnector Community Benefit Fund was established to recognise the importance of local communities who facilitate the development of the electricity grid and will benefit groups and projects in the East Cork area. We are firmly committed to ensuring that our work leaves a strong positive legacy in the area, not just in respect of the electricity system but also in respect of enhanced biodiversity along the route of the cable and in nearby communities. We also launched our offshore public engagement programme [Shaping our Offshore Energy Future](#) to raise awareness of EirGrid's role in the delivery of the Government's targets associated with offshore and the work we are undertaking to prepare for its delivery.

Security of Supply

Since 2016, EirGrid has been forecasting tightening generation capacity margins and the need for investment in new capacity to support continued demand growth and the continued decarbonisation of the electricity system, as existing fossil-fuelled, power stations close. Our [Generation Capacity Statement](#), published in October 2022, continued to forecast capacity deficits during the 10 years to 2031.



A thousand synonyms for
wind make up your song.
Those busy arms
may juggle any number of
rumours going around:
your Swish, for one—
they say it whisks the pool
of sleep; that blades cut holes
in the cloth of dreams;
that shadow-flicker
makes of the sunniest day
a speed-frame motion picture,
and panes of ice, which
crystallize on your frozen wings,
are flung when you turn

'Turbines in January' (extract)
by Colette Bryce

Under the Commission for Regulation of Utilities' (CRU's) [Electricity Security of Supply Programme of Work](#), EirGrid continued to collaborate with CRU and DECC and we have contributed to its delivery. Significant progress was made on delivering temporary emergency generation to ensure security of supply in the short to medium term. This temporary generation will ramp up over the winter months and will act as an insurance policy to protect and secure electricity supply. As of September 2023, we await the publication of the *Independent Review – Security of Electricity Supply* (by Mr. Dermot McCarthy) into the circumstances requiring emergency measures to be introduced and we look forward to participating fully in the ensuing process, as determined by Government.

We continue to stress the need for urgent reform of the Capacity Remuneration Mechanism (CRM) which, in our opinion, is not fit for purpose, as it has failed to deliver the required generating capacity. A well-functioning Capacity Remuneration Mechanism remains the central component for both ensuring sufficient generation adequacy for security of supply and the necessary investment in a balanced portfolio of generation, with a range of diverse technologies, that will enable the

transformation of the electricity system and achievement of targets for 2030 and beyond.

Sustainability Strategy Delivery

As outlined in our Responsible Business section later in this report, EirGrid is continuing to progress the delivery of our Sustainability Strategy. The organisation is implementing change to ensure we can deliver on our strategic objectives across all three pillars: Environmental, Social and Governance. Of note this year was the launch of a new partnership with SciFest, our STEM Educational Partner, our successful re-certification of the Business Working Responsibly Mark with Business in the Community (BITC) and the completion of our second emissions' footprinting exercise for 2021 and 2022. We are progressing significant preparation activities required to align our sustainability programme of work with the [EU Corporate Sustainability Reporting Directive \(CSRD\)](#), which was formally adopted in November 2022. Other work under the delivery of this strategy included a sustainable procurement assessment, continued work on our social partnerships, and commitments to biodiversity.

Board Composition

I would like to welcome James Nyhan and Pauline Walsh who were appointed to the Board in October 2022 and May 2023 respectively. Michael O'Sullivan was also appointed to the Board in May 2023 but resigned in December 2023. I would like to thank all of them for the contributions they made during this financial year.

SONI Governance

On 30 August 2022, the Utility Regulator (UR) in Northern Ireland published its decision on SONI governance and modifications to its TSO licence. These modifications were codified into SONI's licence on 26 October 2022. The new licence conditions require, amongst other requirements, the establishment of a majority independent SONI Ltd board of directors (with all directors approved by the Utility Regulator); restriction on shareholder decision making to only those matters reserved for shareholder decision under the [UK Companies Act 2006](#); along with managerial, operational and resource independence from EirGrid plc.

In a key milestone to implementing the new governance arrangements required under SONI's licence, four new independent directors were appointed to the board of SONI Ltd with effect from 1 October 2023.

I would also like to pay particular tribute and thanks to the former Chair, Dr Theresa Donaldson and Board member, Mr Tom Coughlan, who had to step down from the Board of SONI Ltd to enable compliance with the decision of the Utility Regulator.

Whilst we regret the decision of the Utility Regulator, we are committed to implementing it and are working with SONI to demerge the businesses

in compliance with the new licence condition.

Key Areas of Focus for the Coming Year

The key areas of focus will continue to be ensuring security of supply, by delivering the temporary emergency generation. As noted in previous Annual Reports, EirGrid has been on record on a number of occasions over the past few years noting that the central component of both ensuring sufficient generation adequacy for security of supply and the necessary investment in a balanced portfolio of a variety of technologies is a functioning

Capacity Remuneration Mechanism. EirGrid will be monitoring developments in this area very closely, and we suggest it should be a critical focus for policymakers and for regulatory authorities.

We will continue to support climate ambitions, which are likely to increase after the United Nations Conference of the Parties (COP) 28, and we will renew our focus on the delivery of the transformed power system for future generations to underpin these ambitions. The execution of the EirGrid strategy and delivery of the *Shaping Our Electricity Future Roadmap* will be critical enablers in this.

Conclusion

I would like to thank the Minister for the Environment, Climate and Communications, Eamon Ryan TD, and his departmental officials. We have collaborated closely throughout this year, and, on behalf of the Board of EirGrid plc, I am greatly appreciative of their support for our work.

I would like to thank the Commission for Regulation of Utilities for their work with us, despite differences of opinion on some matters.

I would like to thank our colleagues in SONI Ltd for their ongoing collaboration on the implementation of the decision of the Utility Regulator in respect

of the SONI governance and modifications to its TSO licence. We are committed to ensuring that we continue to work together to deliver benefits for consumers in Northern Ireland.

I would particularly like to thank Chief Executive, Mark Foley, the Group's Chief Officers and my fellow Board members for their dedication, leadership, and support.

Finally, on behalf of the Board, I would like to commend our staff and management for their efforts in successfully driving the implementation of our strategy and thank them for their ongoing commitment during the year. It was inspirational to see the level of commitment, dedication,

and motivation among all the staff of EirGrid Group (including SONI Ltd) during the past year and this is hugely appreciated.

Brendan Tuohy,
Chair, EirGrid Plc



Chief Executive Report

I am delighted to report continued momentum on the implementation of our Strategy, particularly in terms of the delivery of significant projects, which will play a key role in achieving our purpose of transforming the electricity system for future generations.

This year saw the signing of contracts for the Celtic Interconnector project ahead of construction start in Autumn 2023. In addition, significant progress was made on some of our major infrastructure projects including submission of planning applications for the Kildare-Meath project and for projects within the Powering Up Dublin Programme. After significant delays with the planning authorities, planning permission was finally secured on the North Connacht project.

Following the update to the Government's targets in the [Climate Action Plan 2023](#), we published our updated [Shaping Our Electricity Future, Version 1.1](#), which plans for an electricity system that can deliver up to 80% of electricity from renewable sources by 2030. Developments in offshore included supporting the Government on the first offshore auction and continued planning for our role as offshore transmission system operator and asset owner.

Evolving Policy Landscape

At a European level we are engaging closely with key policy stakeholders on a range of important policy matters and their potential implications for Ireland both directly and through the European Network of Transmission System Operators for Electricity (ENTSO-E). Working together, EirGrid and SONI are currently world leaders in integrating variable renewable resources into a power system, and therefore can offer a unique perspective to our European neighbours.

At a national level, we welcomed the publication of the [Climate Action Plan 2023](#) and [Annex of Actions](#) and are fully committed to their implementation whilst looking forward to [Climate Action Plan 2024](#) and updated actions. Another key policy development during the year was the publication of the [Policy Statement on the Framework for Phase 2 Offshore Wind](#), the implementation of which is referred to below.



“I am delighted to report continued momentum on the implementation of our Strategy, particularly in terms of the delivery of significant projects, which will play a key role in achieving our purpose of transforming the electricity system for future generations.”

Mark Foley
Chief Executive,
EirGrid Group



Interconnection will become increasingly important as we deal with the challenge of integrating more renewables into our electricity system with a view to achieving the 80% target by 2030 set by the *Climate Action Plan 2023*, and beyond looking towards even greater penetration of offshore renewable energy. In addition to supporting the Department for Environment, Climate and Communications (DECC) in the development of its [Policy Statement on Interconnection](#), which was published in July 2023, we are exploring further cross-border interconnection opportunities with other TSOs. Alongside this, the publication of the [National Hydrogen Strategy](#) is also an important initial building block which will support the delivery of Ireland's offshore ambition.

Security of Supply

Since 2016, EirGrid has been forecasting tightening generation capacity margins and the need for investment in new capacity to support continued demand growth and the continued decarbonisation of the electricity system as existing power stations close. In October 2022, EirGrid's annual [Generation Capacity Statement \(GCS\)](#) was published and predicted a challenging outlook for Ireland, with capacity deficits identified during the 10 years to 2031. In the short term, we flagged that deficits would increase due to the deteriorating availability of power stations, resulting in their unavailability ahead of intended retirement dates. In later years, the deficits only expected to reduce if new capacity could be secured through the capacity auctions.

In support of the Commission for Regulation of Utilities' (CRU's) [Electricity Security of Supply Programme of Work](#), we have progressed temporary emergency generation and other mitigating actions under CRU's direction. The two tranches of temporary emergency generation units have made progress under tight timeframes and are due to be energised in the coming months. Whilst the margin between supply and demand remains tight particularly at peak times, the gradual ramp up of emergency generation will help to alleviate this concern. We continue to closely monitor the situation and work with conventional generation to ensure that performance and availability is maximised as well as working to optimise our operation of the grid. However, there are a number of variables that are

beyond the control of EirGrid that will influence the outcome including the amount of wind and solar available for renewable generation; support from Great Britain to import power via interconnection and; the number of unplanned outages due to breakdowns at power stations.

Last year, we welcomed the decision by Minister Ryan to appoint Dermot McCarthy to conduct an independent review into the circumstances requiring emergency measures to be introduced to secure electricity supply over the coming winters. It is our understanding that this work has reached a conclusion; we look forward to the publication of the findings and are committed to engaging with and supporting DECC on implementation.

Secure Transition

Temporary generation is not a long-term solution to ensuring our security of supply. EirGrid has been consistently clear that, alongside renewables, renewable-ready gas generation is a critical enabler of the energy transition as well as the delivery of the *Climate Action Plan*. A balanced portfolio of different technologies in the right locations is essential to enable EirGrid to operate this transformed electricity system. This includes adequate dispatchable generation, as a replacement for old, carbon-intensive power stations, to act as a backstop for the energy transition which has been acknowledged by Government and other key stakeholders.

We have been strong in our conviction that the Single Electricity Market (SEM) Capacity Remuneration Mechanism (CRM) is not fit for purpose and is in urgent need of reform. The failure of the capacity auctions during this financial year to deliver the necessary gas generation capacity is of particular and ongoing concern. This is on foot of the failure of previous capacity auctions to deliver. Urgent reform and investment in new generation capacity is required and EirGrid will continue to engage with the CRU in their role as members of the SEM Committee to drive action on this.

Shaping Our Electricity Future

The original *Shaping our Electricity Future (SOEF) Roadmap* published in 2021 provides a blueprint for the power systems of Ireland and Northern Ireland with 70% electricity from renewable energy sources whilst accommodating significant growth in electricity demand by 2030. Growth in electricity demand through the electrification of new heating and transport is critical to the decarbonisation of these sectors.

A major achievement during this year was the development of an updated version, *SOEF Version 1.1*, to include the necessary additional infrastructure and changes to system and market operation required to support the Government's revised targets set by the *CAP23*. This roadmap is a robust strategy for delivering very ambitious targets, but the scale of challenge is immense and EirGrid can only deliver on aspects of the roadmap that are within our remit. The delivery of the roadmap will demand unprecedented collaboration across the entire ecosystem as well as support from the public.

During this financial year, noteworthy progress has been made by EirGrid on work that

is within our remit across the four pillars of the roadmap. I have detailed some important milestones in the network infrastructure pillar and public engagement pillar under Infrastructure below. Under the system operations pillar, key deliverables included the publication of our [Operational Policy Roadmap](#) which sets out our plan to accommodate continued growth in variable non-synchronous renewable generation between now and 2030. Under the electricity markets pillars, we supported the Regulators in progressing key workstreams particularly relating to Scheduling and Dispatch and the Future Arrangements for System Services.

Celtic Interconnector

In November 2022, EirGrid and Réseau de Transport d'Électricité (RTE), the French Transmission System Operator (TSO), signed technical and financial agreements and contracts with our delivery partners underpinning the development of the Celtic Interconnector. This 575-kilometre cable will connect the electricity grids of France and Ireland and is a critical infrastructure development which will facilitate increased integration of renewables into the electricity grid and

access to electricity markets in Europe. Contracts have been signed with Siemens Energy for the development of converter stations in Ireland and France, and with French cable manufacturer Nexans. Agreements have also been signed for €800 million of financing to be provided by the European Investment Bank, Danske Bank, Barclays and BNP.

Progress with delivery of the project is well under way and we are looking forward to breaking ground in November 2023. A total of €2.4m of Community Benefit Funds have been allocated, and the first phase of €960,000 which accepted application during Summer 2023 has gained significant interest in the region and will continue to be a key area of interest for the local communities as the associated processes are progressed.

Infrastructure

Key progress was made on the delivery of critical transmission system upgrades in this financial year. Under the Powering Up Dublin programme, planning permissions were lodged for two major substations under the Dublin Programme. The planning application was also lodged on the Kildare-Meath grid upgrade. Despite delays in the process, we finally secured

planning permission from An Bord Pleanála for the North Connacht project. The best performing route option for the high voltage cable for the East Meath-North Dublin project was announced and construction continued on our Laois-Kilkenny project with some elements already completed.

Community and stakeholder engagement is a key enabler for delivering infrastructure developments. In our Powering Up Dublin campaign, we completed five Dublin Energy Citizen Roadshows, as well as the running several Energy Citizens Roadshows across the country. To continue our engagement with industry players, we hosted regular meetings of the Shaping Our Electricity Future Advisory Council and as well as frequent industry forums on the Roadmap. We also reached a key partnership agreement with the Irish Farmers Association (IFA) and ESB Networks and signed a Memorandum of Understanding (MOU) for our collaboration.

In March this year, the [independent expert review on the North South Interconnector](#), was published by DECC and found that the conclusions of the 2018 International Expert Commission on the decision to build the North South Interconnector above ground

remain valid. Progress with the North South Interconnector project has been made with tendering by ESB and NIE Networks for the main overhead line construction contract and for supply of materials in progress. In addition, we have recommenced our process for landowner engagement which will be critical in ensuring progress with this project.

Shaping Our Offshore Energy Future

Offshore Grid Connection Applications for Phase 1 projects were issued ahead of the Offshore Renewable Energy Support Scheme (ORESS) auction. Following the publication of the auction results in June 2023, we are working proactively with the successful developers to progress towards energisation in the second half of the decade. This is an important milestone in the delivery of offshore wind and achieving Ireland's renewable energy targets. In addition to the Phase 1 projects led by developers, we are also now working on the development of two offshore wind platforms on the south and south-east coast as per the new plan-led approach outlined in the Government's *Policy Statement for Phase 2*.

Both these streams of offshore development will be critical for meeting the targets of 80% electricity from renewable energy on the grid which includes 5GW of offshore generation by 2030 under the *Climate Action Plan*. With the launch of [Shaping Our Offshore Energy Future](#) in April 2023, EirGrid has embarked on a public engagement process that will seek the views of local communities, businesses, and industries on how we can progress the delivery of offshore grid infrastructure in a way that takes appropriate consideration of the needs and opinions of all stakeholders.

Separately, with a longer-term vision, EirGrid has been working with ENTSO-E and other European TSOs during 2023 to produce the first *Offshore Network Development Plan (ONDP)* that ENTSO-E is mandated to publish by January 2024. The *ONDP* will illustrate how a pan-European offshore electricity grid could look in 2040 and 2050 to meet EU member state offshore renewable energy ambitions. EirGrid is also now actively participating with other TSOs to identify and assess offshore transmission projects, and to develop cross-border policy relating to offshore transmission development.

SONI Demerger

Whilst I am disappointed with the decision of the Utility Regulator in relation to SONI's Governance, we remain respectful of the decision and are committed to implementing it. During the year we have commenced a 'de-merger' programme of SONI from EirGrid and will continue to collaborate closely with SONI in Northern Ireland both during and following completion of this multi-year programme of work.

Key Areas of Focus for the Coming Financial Year

We will continue to prioritise the delivery of EirGrid's remit under the *Shaping Our Electricity Future Version 1.1 Roadmap*. We will be working towards increasing

the levels of non-synchronous generation even further in the delivery of our *Operational Policy Roadmap*. We will also be endeavouring to enable advanced progress towards reform of the electricity markets including both the Capacity Remuneration Mechanism and the Future Arrangements for System Services.

We will drive the delivery of significant infrastructure projects whilst continuing the roll out of our engagement commitments in order to secure the support from the public which will be vital in achieving the climate targets for 2030 and beyond.

The commencement of construction of the Celtic Interconnector to France in November 2023 is an exciting

milestone for this crucial project and the year ahead will see more major milestones met as the delivery phase gets underway. Progressing the North South Interconnector project will also be a priority subject to a successful outcome from the landowner engagement phase. We will also continue to deliver on our interconnector readiness programmes to enable operation of the Greenlink interconnector project which will connect the Irish electricity grid with Wales.

In offshore, we will continue the delivery of phase 1 working closely with developers and will progress deployment of phase 2 under the new planned approach.

Conclusion

I would like to extend my sincere thanks to Brendan Tuohy, Chair of EirGrid plc, and the members of the EirGrid plc Board. They have provided me and my Executive Team with valued support as we continue to execute on our Strategy and ensure security of supply.

I would like to thank Minister for the Environment, Climate and Communications, Eamon Ryan TD, and Departmental officials, who have supported us throughout the year.

I would also like to thank our colleagues in SONI as we progress the implementation of the changes to SONI's Governance – we will continue to work closely with them.

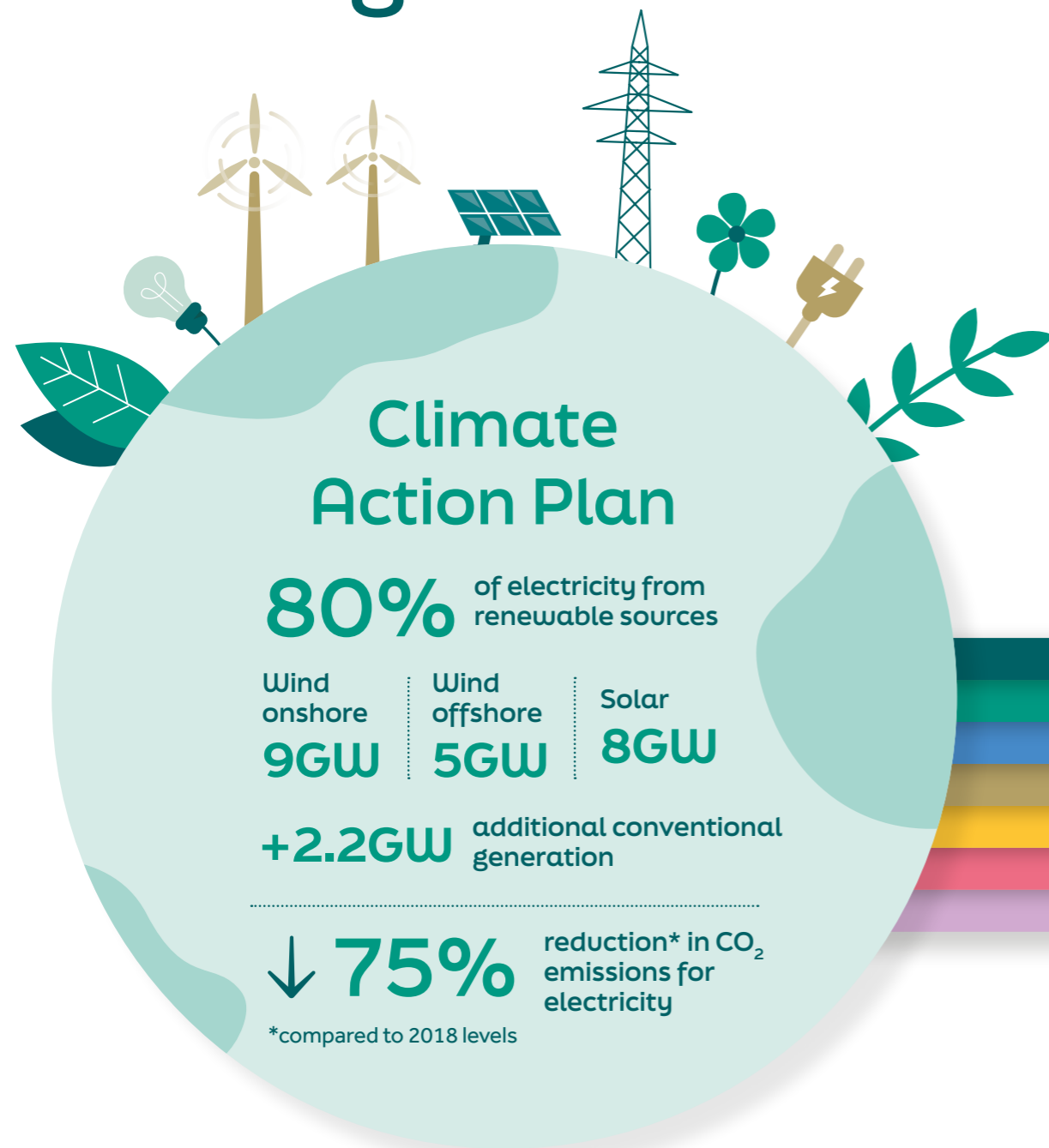
I would like to thank our people for their commitment and hard work for the successful operation of the power system particularly through the challenges of Winter 2022-23 and for enabling the successful delivery of major milestones in our Strategy throughout the year.



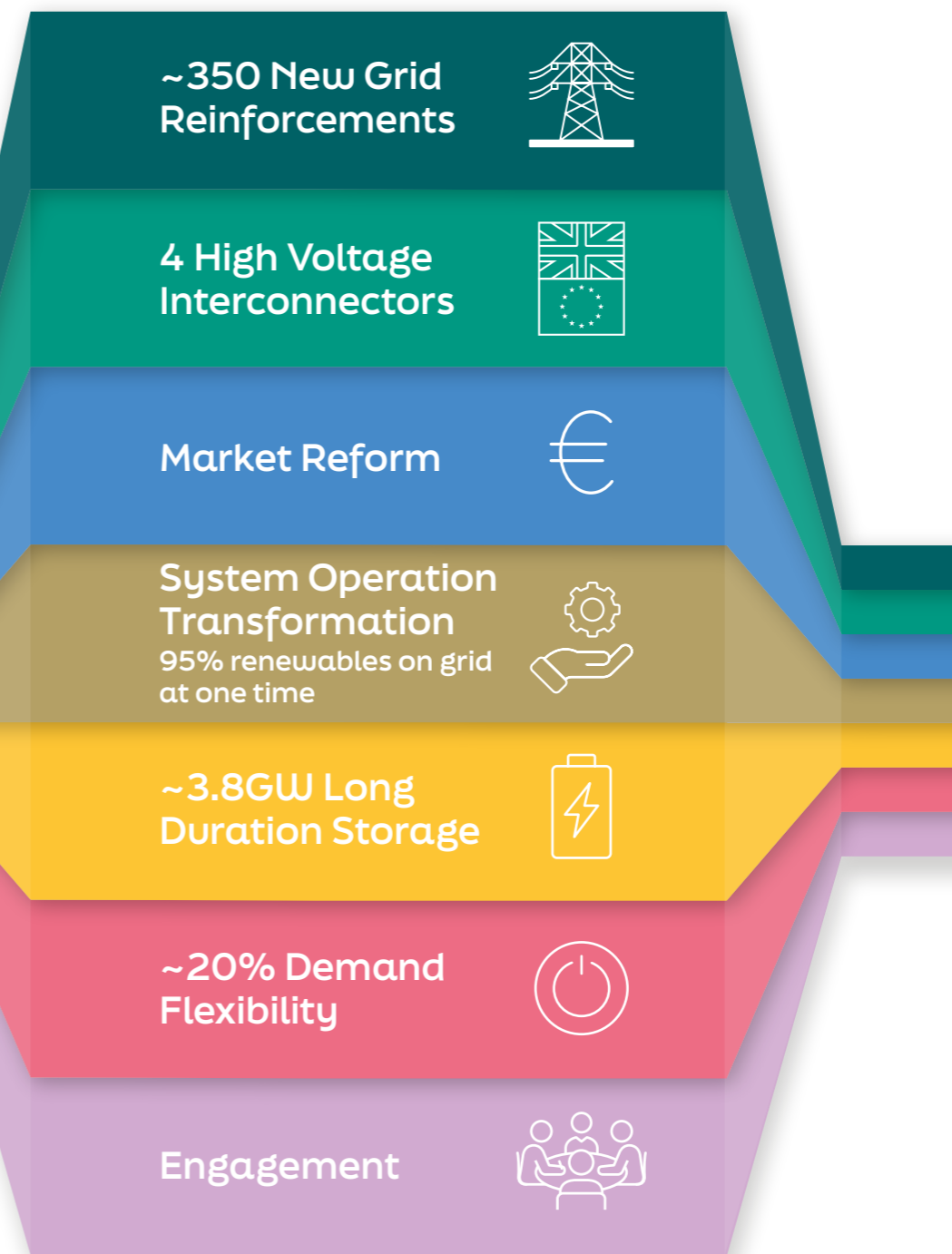
Mark Foley,
Chief Executive, EirGrid Plc



2030 Electricity Challenge



Shaping Our Electricity Future



Electricity Demand

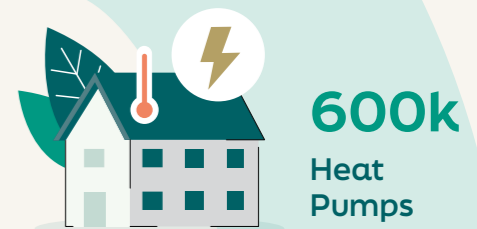
~50%
increase in electricity demand ↑



~1.6GW
Large Energy Users



950k
Electric Vehicles



600k
Heat Pumps



Social and Economic Growth High Scenario

Financial Review

Revenues and Profitability

Group revenue for 2023 was €1,140.5m which was 32% higher than the previous year. The Group's revenue is primarily derived from regulated tariffs. The main revenue is the Transmission Use of System (TUoS) tariff which is a charge payable by all users of the transmission systems in Ireland and Northern Ireland.

We also earn tariff revenue as Market Operator and Nominated Electricity Market Operator for the Single Electricity Market (SEM). The East West Interconnector (EWIC) earns revenue from congestion income arising from price differentials between the SEM and Great Britain markets and also for the provision of system services. Any revenue earned on this interconnector is used to reduce EWIC tariff requirements.

In advance of each tariff year, each licensee submits a forecast to the relevant regulatory authority. This covers customer demand, direct costs, and other revenue requirements. Following a detailed review process, the regulators then issue a formal determination of the allowable revenue that the business can recover. In any year, the revenues

collected under these licences may vary from the levels that were previously agreed with the regulators. This is because tariffs are agreed based on forecasts and are collected based on actual energy consumption. Costs may also vary from forecast levels. Therefore, the financial results in any year can include regulatory over or under-recovery of tariffs in the year in question or the correction of prior year over or under-recoveries. Under International Financial Reporting Standards (IFRS), these regulatory over or under-recoveries are recognised in the year in which they occur, even though they will be reversed in future years tariffs.

The Group views Underlying Profit as an important Alternative Performance Measure for the business as it gives an indication of the level of profitability when regulatory over or under recoveries are eliminated, given these will be adjusted for in future years tariffs, whereas reported accounting profit before tax is in adherence with IFRS. Underlying profit is an internal estimate of the Group's profitability and is mainly comprised of the various regulatory allowances earned for carrying out our licenced and unlicensed activities.



Michael Behan
Chief Financial Officer,
EirGrid Group

“Decrease in this year's profit before tax is due to the impact of regulatory timing differences and an increase in costs reflecting an increase in the scale and complexity of our leading role in the transformation of the energy sector.”



The accounting profit before tax under IFRS for 2023 was €71.2m. This is down from €114.9m in 2022, as a result of regulatory timing differences and higher operating costs due to an increase in the scale and complexity of the business. Excluding the impact of over and under recoveries on reported profit, management's estimate of the underlying operating profit for 2023 was €40.6m (2022: €26.3m).

EirGrid paid a dividend of €4.0m in May 2023 in respect of 2022. A dividend of €4.0m in respect of 2023 is proposed to be paid in the second quarter of 2024.

Post Balance Sheet Event

The EU introduced a Regulation ([Regulation EU 2019/943](#)) ("the Regulation") for the electricity market as part of the 'Clean Energy Package' of legislation, which came into effect on 1 January 2020. This Regulation includes rules for managing electricity generation and demand response (Article 12) and dispatching (Article 13) and includes a requirement for compensation to be paid at Article 13(7). The Single Electricity Market Committee (SEMC) subsequently made decisions on how to implement the Regulation, including in relation to the compensation provision set out in Article 13(7),

as published in their decision paper ([SEM-22-0009](#)) in March 2022 (the "SEMC Decision"). From an accounting perspective, EirGrid as TSO has to date been recognising its obligations under Article 13(7) of the Regulation based on the SEMC Decision and a provision has been recognised in our Financial Statements each year since the Regulation came into effect. As it has been confirmed by the Regulator that EirGrid will be able to recover the costs through a market-based tariff, a corresponding receivable has been recognised, therefore there is no impact to the income statement (see provision note 20).

In 2022, High Court Judicial Review proceedings were taken in the Republic of Ireland by two separate groups of windfarm developers challenging the lawfulness of the SEMC Decision made by the Commission for Regulation of Utilities (CRU) acting through the SEMC. Each of the applicants sought various Court "orders" and declarations including an order quashing the SEMC Decision and an order requiring the CRU to give full effect to the compensation provision at Article 13(7) of the Regulation. The Judgement in the case issued on 10 November 2023 and set out the decision of the Court that a number of aspects of the SEMC Decision were in conflict with Article 13(7). In

particular, the Judgment stated that payment must be paid by EirGrid as TSO, rather than by way of the SEM and it challenged the compensation calculation methodology adopted in the SEMC Decision. As a result of the Judgement, compensation payable under Article 13(7) will be a TSO cost and as such will be recognised as an expense in the income statement, with costs subsequently being recovered through a TSO tariff which will be recognised as income when billed.

At the date of signing the Financial Statements, the current legal process has not finally concluded, as the Court has yet to issue its final orders. Upon finalisation of the orders, it will be open to the parties to the legal proceedings to seek to appeal the Judgement of the High Court. As there are no final orders from the Court and in the absence of a clear calculation methodology and funding mechanism to make payments, the Judgement is treated as a non-adjusting post balance sheet event while we await the conclusion of the legal proceedings and further regulatory direction.

At this time, it is difficult to quantify the financial impact accurately. Management's estimate of the compensation payable under Article 13(7), if the Judgement were to be

sustained, is between €106.5m and €302.6m. This is subject to significant estimation uncertainty due to the complexities of interpreting the financial implications of Article 13(7) of Regulation 943 in the context of the Judgement.

EirGrid is closely monitoring the legal proceedings.

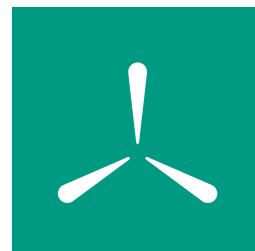
Regulation

EirGrid Group consists of several licensed activities. EirGrid plc and SONI Ltd are the transmission system operators (TSO) in Ireland and Northern Ireland respectively, and these activities in Ireland and Northern Ireland are regulated by the

Commission for Regulation of Utilities (CRU) and the Utility Regulator (UR) respectively. The Group also holds two licences as Interconnector Operator, one from the CRU and one from the Office of Gas and Electricity Markets (Ofgem) in the GB. In addition, EirGrid and SONI jointly act as Single Electricity Market Operator (SEMO) for the SEM, which is regulated by the SEM Committee. This committee comprises the CRU, the UR, an independent member and a deputy independent member.

Finally, EirGrid plc and SONI Limited were designated as Nominated Electricity Market

Operators (NEMOs) by CRU in Ireland and Utility Regulator in Northern Ireland respectively. We provide NEMO services through SEMOpx, which is a 75/25 contractual joint venture between EirGrid plc and SONI Ltd. The Group's licensed activities are subject to multi-year price controls. These generally are for a five-year period.



Financing

We continue to maintain a focus on the Group's cash flows and available cash resources and adequate working facilities have been put in place to protect the Group's liquidity.

The Celtic Interconnector project achieved Financial Investment Decision in November 2022 and €800m of funding facilities were put in place (in November 2022) with a number of EirGrid lenders (European Investment Bank, Danske Bank, Barclays Bank, and BNP Paribas), consisting of

€600m term loans and €200m revolving credit facilities. The Group commenced drawing on these facilities in 2023. A total of €582m of these term loans has been hedged via interest rate swaps.

The Celtic Interconnector project is also funded by a Connecting Europe Fund (CEF) grant of €530m from CINEA. The Celtic Interconnector project is a joint venture between EirGrid plc and the French TSO, Réseau de Transport d'Electricité (RTE).

The Group's other significant borrowings relate to the East

West Interconnector, which have long repayment dates and are fully hedged against interest rate fluctuations.

The priorities in the coming year will be to continue to manage liquidity effectively, including securing funding for our new role as owner of Offshore transmission assets over the coming years. We look forward to continuing to work with all of our lenders to finance EirGrid's activities in 2024.

SONI Governance

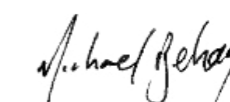
On the 30 August 2022, the Utility Regulator published its decision on the proposed licence modification to the SONI Transmission System Operator, which came into effect on 26 October 2022. The licence modifications fundamentally alter the governance arrangements between SONI Ltd and its parent (EirGrid plc) and also require the managerial and resource separation of SONI Ltd from the EirGrid Group in terms of employees, premises, IT and other systems, equipment, facilities, processes and assets.

On 1 October 2023, a new independent SONI Ltd board was appointed following on from approval by the UR, the first significant step in the implementation of the licence modifications. All decision making and responsibility for the performance of SONI now sits

with the new SONI Ltd board. Following the appointment of the new SONI Ltd board, changes are being made to the EirGrid and SONI management structures, as the next step to full operational and managerial independence.

As set out in note 2 to the Financial Statements, the Consolidated Financial Statements incorporate the Financial Statements of the Company and entities controlled by the Company (its subsidiaries). Control is achieved when the Company: has power over the investee, is exposed, or has rights to variable return from its involvement with the investee and has the ability to use its power to affect its return. On that basis, SONI Ltd has been consolidated into the FY2023 Group Financial Statements. Given the governance changes required as a result of the UR's

SONI Governance decision, the Company will no longer be able to demonstrate control over SONI Ltd, and as a result, will no longer consolidate SONI Ltd into the Group Financial Statements from 1 October 2023 onwards. The assets and liabilities of SONI will be derecognised at their carrying amounts; the fair value of retained interest will be recognised as an investment in financial asset; and any difference between the carrying value and fair value will be recognised as a gain or loss in the profit or loss account; and this will first impact the EirGrid Consolidated Financial Statements for the year ended 30th September 2024.



Michael Behan
Chief Financial Officer,
EirGrid Group

Financial Summary

	2023 (€m)	2022 (€m)
Revenue	1,140.5	861.6
Direct Costs	(868.0)	(566.1)
Other Operating Costs	(186.1)	(167.8)
Operating Profits	86.4	127.7
Net Finance Costs	(15.2)	(12.8)
Profit before tax	71.2	114.9
Underlying Profits	40.6	26.3



Business Review

Electricity at the Centre of Climate Action

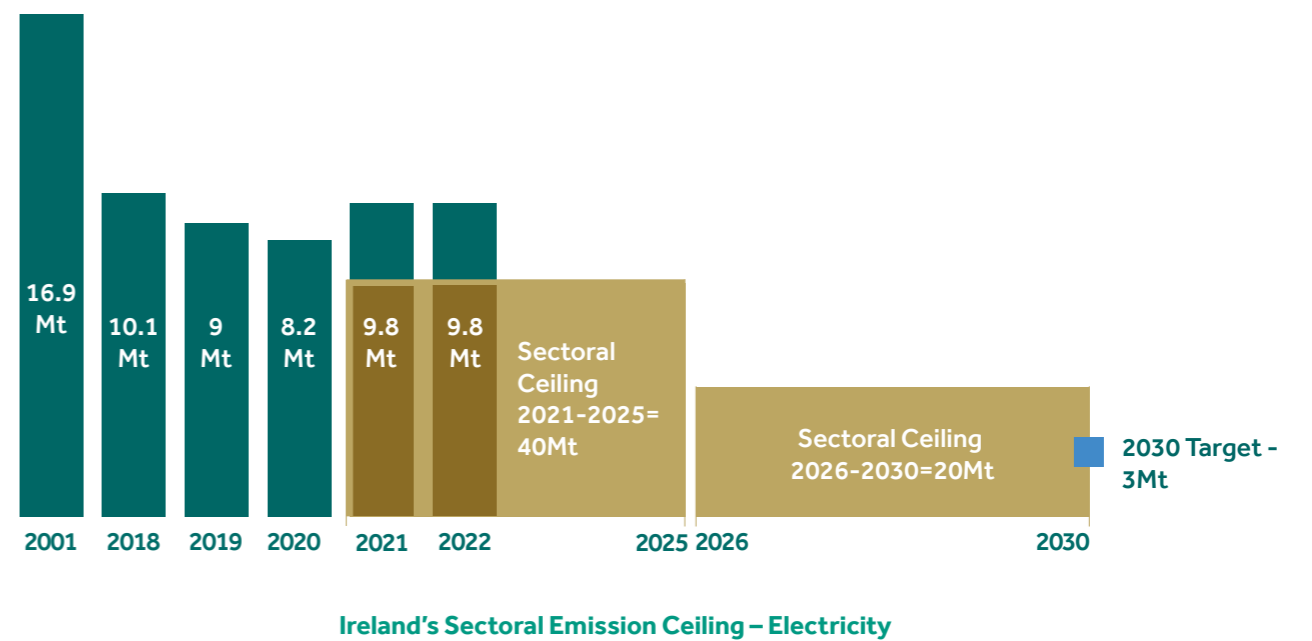
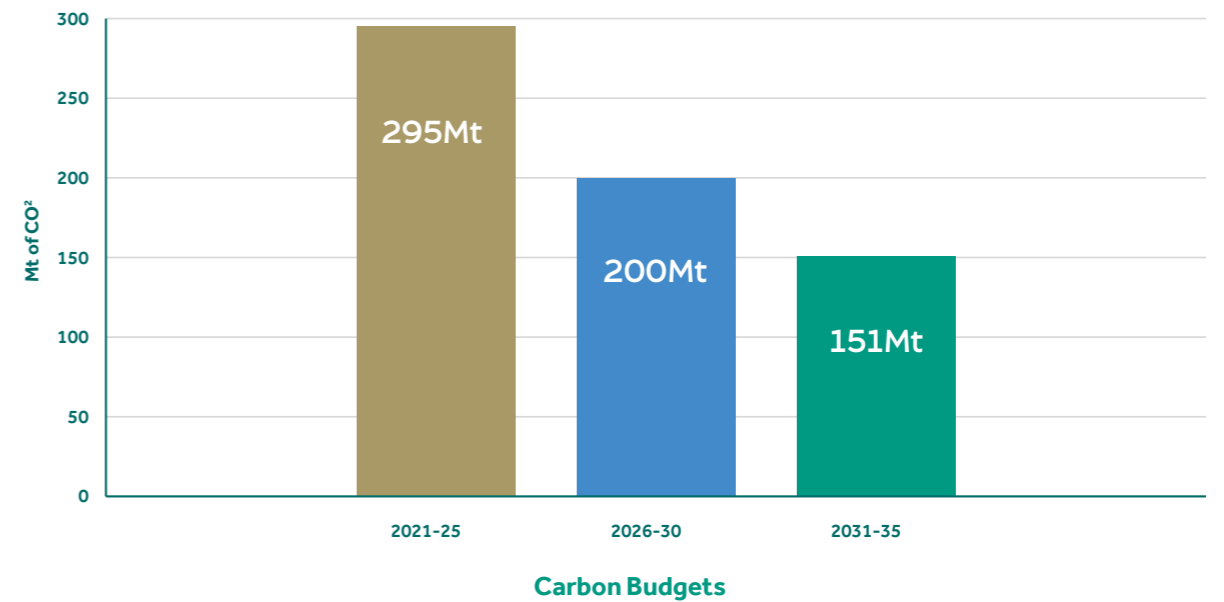
Electricity will play a central role in decarbonisation and delivering the Government's climate action targets in Ireland. This is reflected across climate and energy policy which recognises the importance of both decarbonising electricity supply and using this supply of cleaner electricity to deliver decarbonisation in other sectors of the economy.

The [Climate Action and Low Carbon Development \(Amendment\) Act 2021](#) is the legal and governance framework which signed Ireland's 2030 and 2050 greenhouse gas (GHG) emissions reductions into law and outlines a pathway for delivering a climate resilient, biodiversity rich and climate neutral economy. Under this Act, Ireland must deliver a 51% reduction in its greenhouse gas emissions by 2030 compared to 2018 levels.

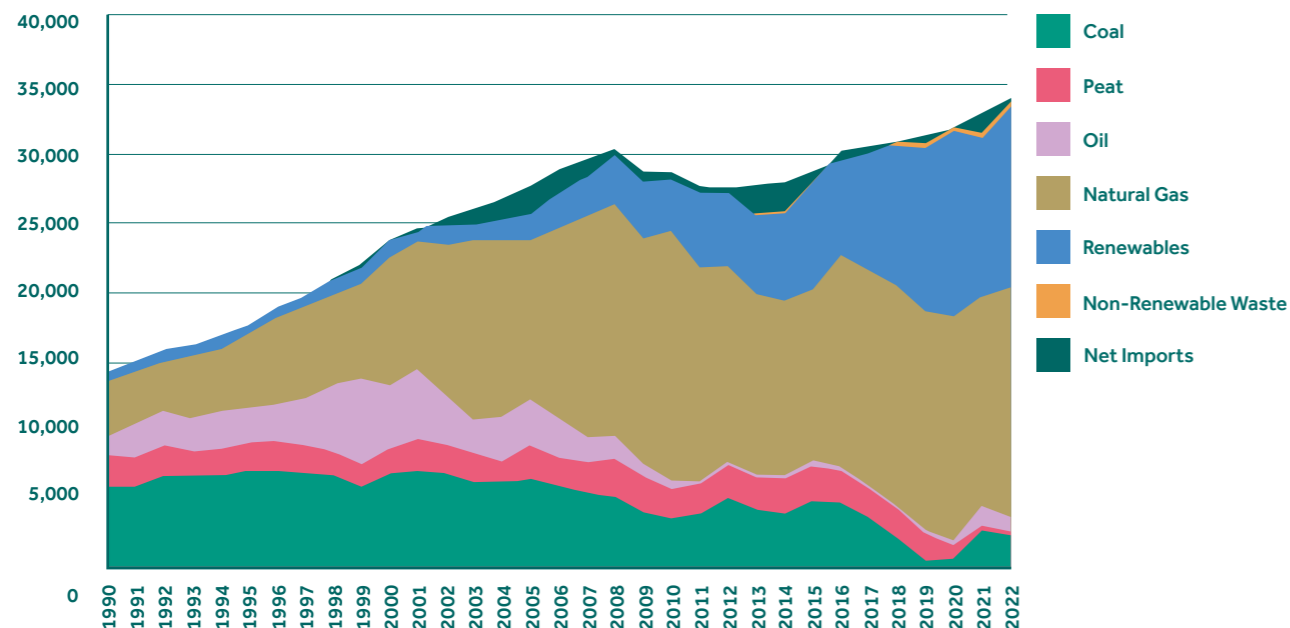




Additionally, carbon budgets recommended by the Climate Change Advisory Council and approved by Government came into effect in April 2022, setting the trajectory for the economy for the coming decade to 2030. The total emissions permitted under the budgets are 295Mt CO₂ equivalent for the period 2021-2025, 200Mt CO₂ equivalent for the period 2026-2030 and, provisionally, 151Mt CO₂ equivalent for the period 2031-2035. This is in the context of an annual emissions level of 68.3Mt for the year 2018 reducing to 33.5Mt by 2030.

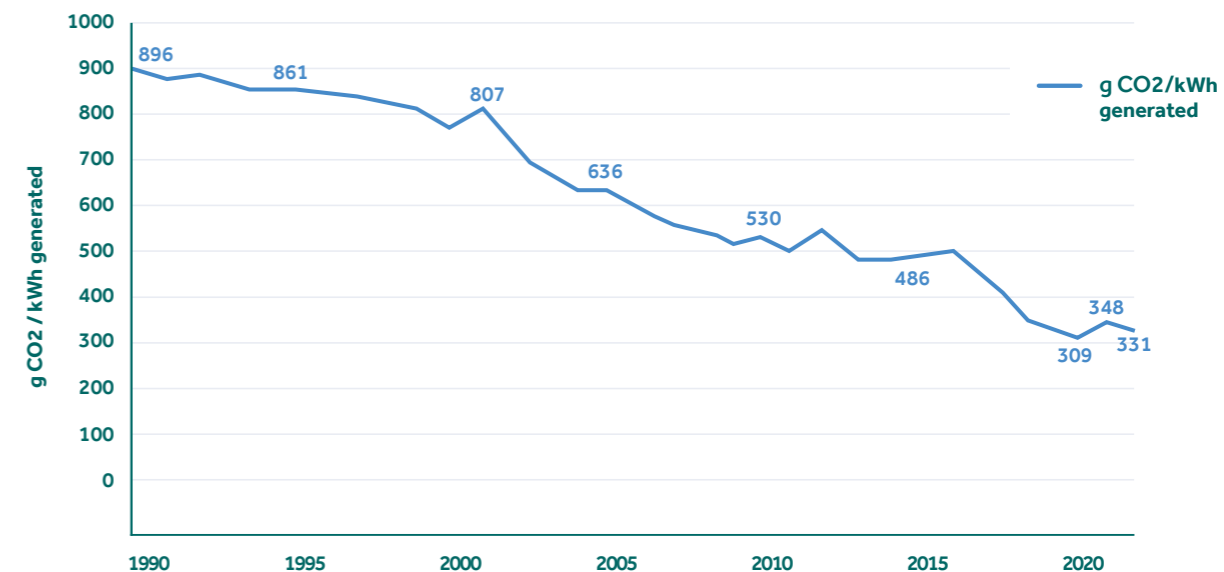


In July 2022, the Government agreed Sectoral Emissions Ceilings which set the maximum Greenhouse Gas (GHG) emissions per sector permitted within each carbon budget period. A target of 75% reduction in total emissions for electricity by 2030 compared to 2018 levels was set, which is the most significant contribution across all sectors.



Ireland's Historical Electricity Production by Fuel Type

There was a 2.1% increase in overall electricity generation in the year 2022, as well as an increase in renewable electricity share to 38.6% compared to 35.0% the previous year. Wind generation, which was up by 14.6% contributed to this, whilst hydro generation reduced by 6.4%.



Emissions Intensity of Electricity Generation 1990-2022

As a result of the overall increase in renewables, combined with decreases in coal, oil, and peat, the emissions intensity of power generation decreased by 4.8% from 348 g CO₂/kWh in 2021 to 331 g CO₂/kWh in 2022.

This reverses the trend of the previous year; in 2021, for the first time since 2016, emissions related to the energy sector (of which electricity is the predominant component) increased at a value of 17.6% compared to 2020, mainly due to an increase in the use of higher carbon-emitting generation such as coal and peat generation, as a result of tight generation capacity margins. Additionally, wind generation levels were lower due to lower wind speeds in 2021, which further required the use of higher carbon-emitting generation.

Electricity continues to be a success story in the overall efforts to decarbonise our economy with the highest reduction in emissions, with 2022 emissions remaining at 9.8Mt which is 10% lower than they were in 1990 and 42% lower than their peak in 2001. The emissions intensity of electricity is still higher than the low of 296g CO₂ per unit in 2020, but this is still significantly lower than the 1990 level of 896g CO₂ per unit of electricity generated.

Strong progress has been made to date in delivering decarbonisation of the electricity system, but achieving increasingly ambitious targets will be very challenging and will require collaboration across the entire ecosystem. Critically, investment in the correct technologies is essential to ensure that we have a balanced portfolio to enable the transformation of the power system. This includes renewable generation, gas fired generation (which is renewable gas ready), electricity storage and demand side flexibility.





Evolving Policy Landscape

Ireland

Over the past financial year, the policy landscape in Ireland has continued to evolve, building on the foundations of the *Climate Action and Low Carbon Development (Amendment) Act 2021* coupled with the carbon budgets and sectoral emissions ceilings.

In December 2022, Government published the updated [Climate Action Plan 2023 \(CAP23\)](#) followed by the associated [Annex of Actions](#) in March 2023. CAP23 outlines a roadmap for implementing the carbon budgets and emissions ceilings as well as setting a significant increase in ambition by raising

the target for renewable electricity from 70% to 80% by 2030.

In March 2023, we also welcomed the publication of the [Policy Statement on the Framework for Phase Two Offshore Wind](#), which reflects the increase ambition of CAP23, and outlines plans for accelerated deployment of offshore wind, moving from a developer-led to an enduring, plan-led, offshore regime.

Reflecting the importance of interconnection in unlocking Ireland's renewable energy potential and delivering ambitious targets for 2030 and beyond, Government published

the [National Policy Statement on Electricity Interconnection](#) in July 2023. This document outlines plans to explore further interconnection opportunities with other jurisdictions and align development in this area with growth of renewables, particularly offshore.

The *National Hydrogen Strategy*, also published in July 2023, was another important policy development aimed at delivering decarbonisation, enhancing energy security, and developing industrial opportunities for Ireland, with particular relevance to offshore renewable generation and export potential.

European Union

At a European level, the European Commission adopted its annual [State of the Energy Union Report](#) in October 2022, reporting on progress with implementing the [Green Deal](#), the European Union's (EU's) plan for achieving Climate Neutrality by 2050. It was also the first such report since the launch of the [RePowerEU](#) Initiative in Spring 2022, aimed at reducing the EU's reliance on Russian fossil fuels by diversifying supply, driving energy efficiency, and fast-tracking the energy transition. The report outlined that whilst progress has already been made under the ['Fit for 55'](#) package of measures aimed at delivering

the EU's target of 55% reduction in greenhouse gas emissions by 2030, greater efforts are required to remain on track.

A key milestone this year was approval of the revised [EU Renewable Energy Directive \(REDIII\)](#) in September 2023, which sets an increased legally binding target of a minimum 42.5% renewable energy in final energy consumption for the EU by 2030 (with an additional non-binding higher target of 45%). The EU is also progressing with reforms of the [EU Electricity Market Design](#) aimed at creating the conditions to increase investments in renewable energy whilst protecting consumers from price volatility.

In November 2022, the [EU Corporate Sustainability Reporting Directive \(CSRD\)](#) was also adopted. This legislation will increase transparency on corporate performance in relation to sustainability by introducing new reporting requirements across Environmental, Social and Governmental topics.

Ensuring the Secure Transition

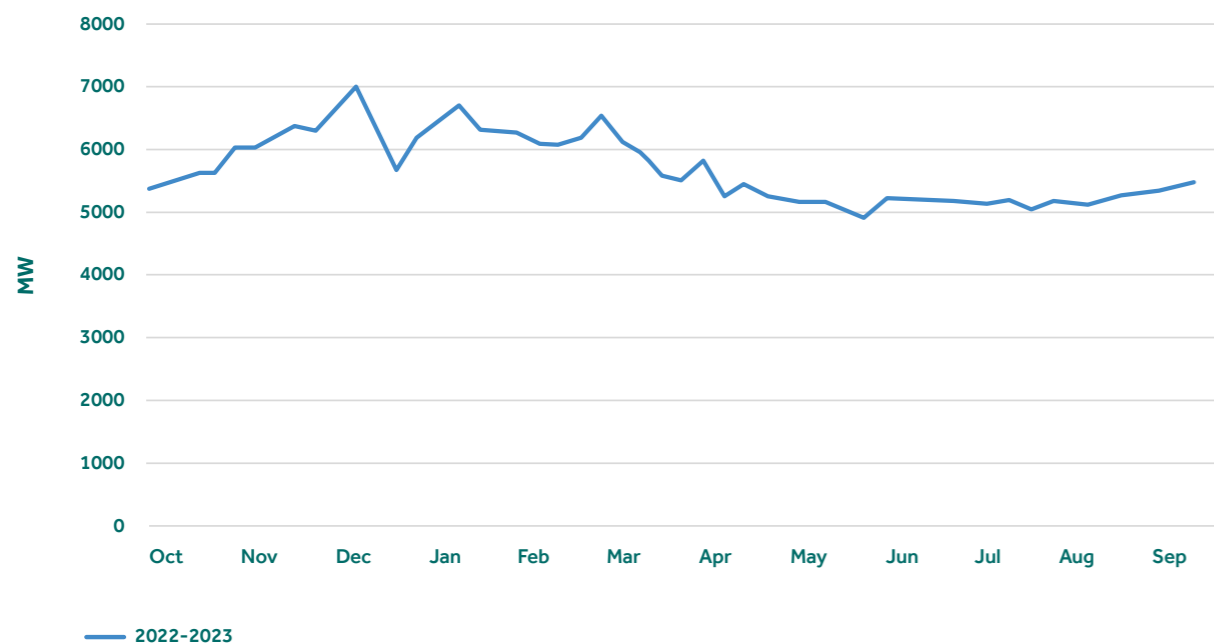
System Operations

During the financial year, we continued to successfully operate the electricity system and the market despite challenging circumstances.

Winter 2022-23 saw particularly tight generation capacity margins on the electricity system and price shocks in the market due to the ongoing war in Ukraine and a rise in fossil fuel prices. Despite a challenging winter outlook, no system alerts were issued in Ireland or Northern Ireland in the Winter 2022-23 period due to good availability of conventional generation, demand reduction measures in response to EU requirements for the

winter, and close coordination with stakeholders, including TSOs in Great Britain and Europe to secure imports on days that the system would have been tight.

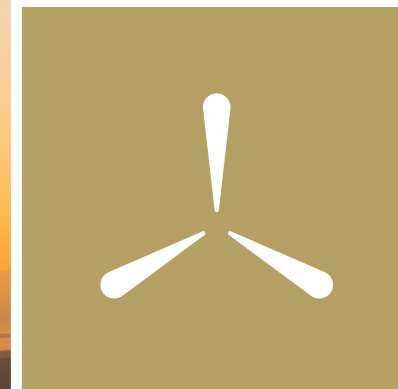
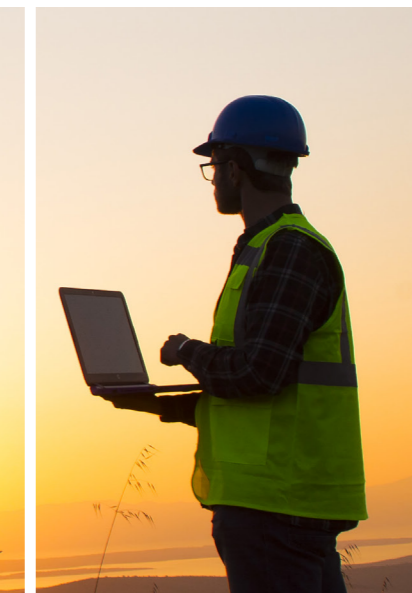
New peak demand records of 5,544 MW in Ireland and 7,031 MW on all-island basis were recorded on 14 December 2022 at 17:26. A new Ireland wind record of 3,644 MW was recorded on 12 January 2023 at 19:24.



All-Island Weekly Peaks

In order to achieve the 2030 targets laid out in CAP23, we have continued to make progress in transforming the way we operate the power system. In the past we operated a power system based on conventional generation that could be sent an instruction (a dispatch instruction) to generate at an output with no variability and with each generating unit synchronised with each other. Our future power system will be at times utilising

fully variable and non-synchronised renewable sources of power. Operating the future power system will at times be particularly complex for the island of Ireland, as we are lightly interconnected, which means we will have to address system operational challenges first, before they are experienced in the years to come in other heavily interconnected systems.



75%

SNSP as enduring policy

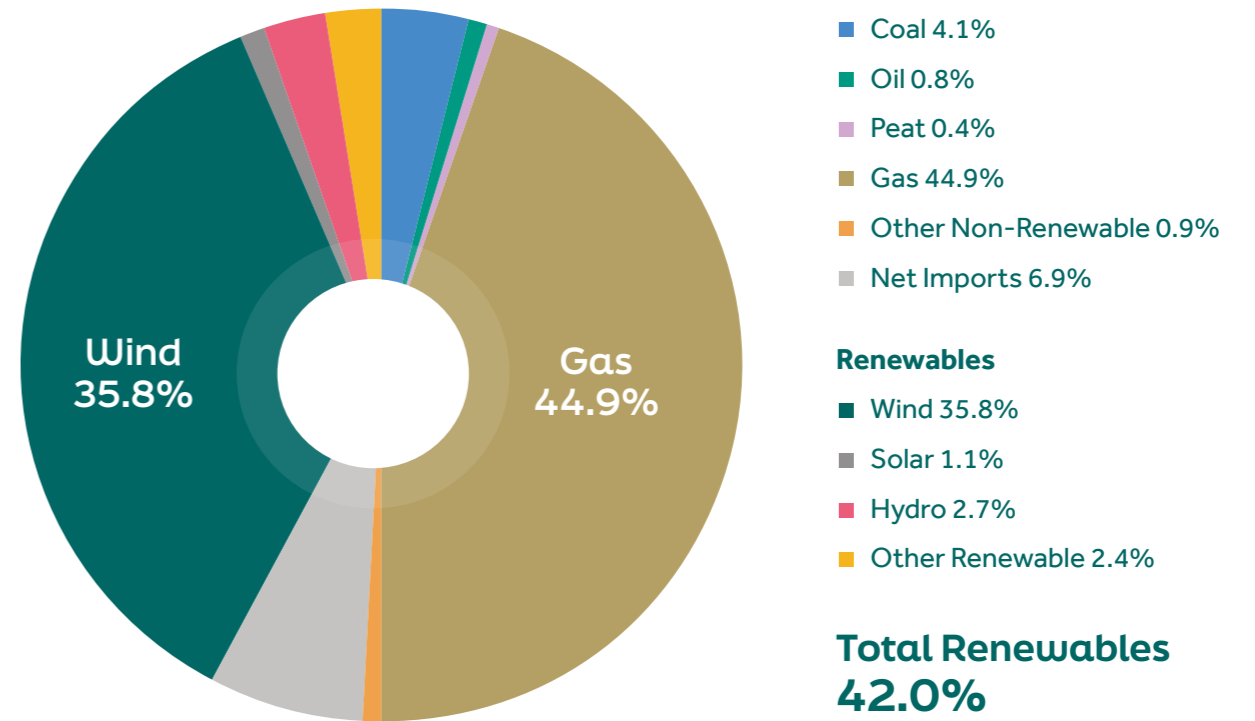
During this financial year, a key achievement was successful operation of the system at above 70% System Non-Synchronous Penetration (SNSP) for 512 hours, over double the level from the previous year. This follows on from a significant milestone in 2022 when we successfully completed an

11-month trial of 75% SNSP on the system with over 232 hours operating above 70% SNSP. Work is now underway on increasing the SNSP figure to 95% by 2030 to achieve Government renewable energy targets; this is an important element of our updated *Shaping Our Electricity Future Roadmap*.

System Non-Synchronous Penetration (SNSP)

What is SNSP?

In the past, conventional generators operated at the same frequency, synchronised to the electricity grid. Renewable generation, such as wind and solar, operate differently (or asynchronously). To achieve the 2030 renewable targets, we will need to be capable of operating the grid with almost 100% of electricity sources that do not synchronise with the electricity system. EirGrid monitors the overall amount of System Non-Synchronous Penetration (SNSP), connected to the grid at any one time. This metric is important to ensure a safe, secure, resilient, and reliable system even with high levels of renewables.



Ireland Electricity Fuel Mix as Percentage of Demand

*Figures have been rounded for ease of presentation.

Reducing the Number of Large Conventional Generation Units

This financial year, we embarked on a key trial outlined in the *Shaping our Electricity Future (SOEF) Roadmap Version 1.1*, aimed at developing and testing the ability to operate the electricity systems on the island securely with only seven large, conventional, synchronous generation units (four in

Ireland and three in Northern Ireland). Currently, there is a minimum requirement of eight large synchronous units. Conventional generation units, which operate synchronously, provide important System Services such as system inertia which is essential to operational security. During periods of high wind, we sometimes have to constrain wind generation to maintain operational

security. This is to ensure that conventional units can be operated above minimum power set points otherwise they could become unstable. Connecting the world's largest flywheel through the synchronous condenser at Moneypoint to the Irish grid has provided a solution to support this by supplying inertia without the need to burn fossil fuels, as is the case in coal-fired stations.



System Alerts

Managing our security of supply ensures that there is enough electricity being generated to meet the demand for power. The total electricity generated must also include a generation capacity margin. This allows us to manage uncertainties. These uncertainties include the variable output of wind generation, or the risk of

conventional generators shutting down unexpectedly due to faults. Where such margins do not meet the criteria we have set out, a System Alert is issued. This is typically when all available generation has reached or is forecast to reach its maximum output. Alerts tend to be active over the peak demand period of the day, generally between 17:00 and 19:00. We manage alert states by operating the

power system in a conservative manner. This impacts generation, demand side and interconnection. At these times, we use all available measures, including generation and demand side actions. The three 'levels' to describe the status of the electricity system are described by the system states outlined below:

Status of Electricity System	Definition
Alert	A System Alert warns of the potential for temporary electricity supply issues in the near future, so that our engineers and the wider electricity sector can get ready to take pre-planned actions to protect the integrity of the grid. A System Alert often passes off without incident once a sufficient buffer (margin) between electricity supply and demand is restored.
Emergency	A System Emergency is issued by the TSO when there is a high risk that not all electricity demand can be met. TSO engineers work closely with Distribution System Operator (DSO) engineers to take pre-planned actions to protect the integrity of the grid. These actions may include controlled outages and a temporary reduction in electricity supply for some users.
Major Power System Incident	A Major Power System Incident is one when more than 50% of the electricity system has lost power, or when the system has been split into sections, some of which are without power. In such circumstances, pre-prepared step-by-step actions are taken by the TSO, including the Power System Restoration Plan.

The first level is known as a System Alert state and the second level is a System Emergency state. Loss of a large conventional generator or interconnector during a System Alert state could risk the supply needed to meet peak electricity demand. In a worst-case scenario, this would lead to the disconnection of electricity consumers (Major Power System Incident).

System Alerts 2022-23

Despite continued tight generation capacity margins across the financial year 2022-23, we experienced only two occasions, on an all-island basis, when there was a reduction in the margin between supply and demand below the prescribed standards for triggering a System Alert. This is a notable improvement in comparison to nine occasions in the financial year 2021-22.

One of these System Alerts was issued by EirGrid for Ireland only, on 12 June 2023, due to conventional generation being unavailable, very low wind generation (below forecasted levels), and demand tracking higher than forecast. The alert was successfully managed with no interruption to electricity consumers.

The winter months were expected to be particularly challenging at times of low wind generation, as outlined in our [Winter Outlook 2022-23](#).

Regular engagements with TSOs in Great Britain and Europe on reciprocal support arrangements via interconnection were key to keeping the system out of Alert and Emergency states during these periods. As a result, no System Alerts or System Emergencies were experienced during Winter 2022-23, despite a prolonged period of cold weather in December, when a new system demand record of 5,544 MW was reached in Ireland.

We continue to monitor generation margins, and work with our stakeholders – both market participants and large energy users – to proactively manage risk periods and prepare for alerts. This will minimise the risk of disruption, as we are aware of how crucial a secure supply of electricity is for the economy and for life.



Security of Supply

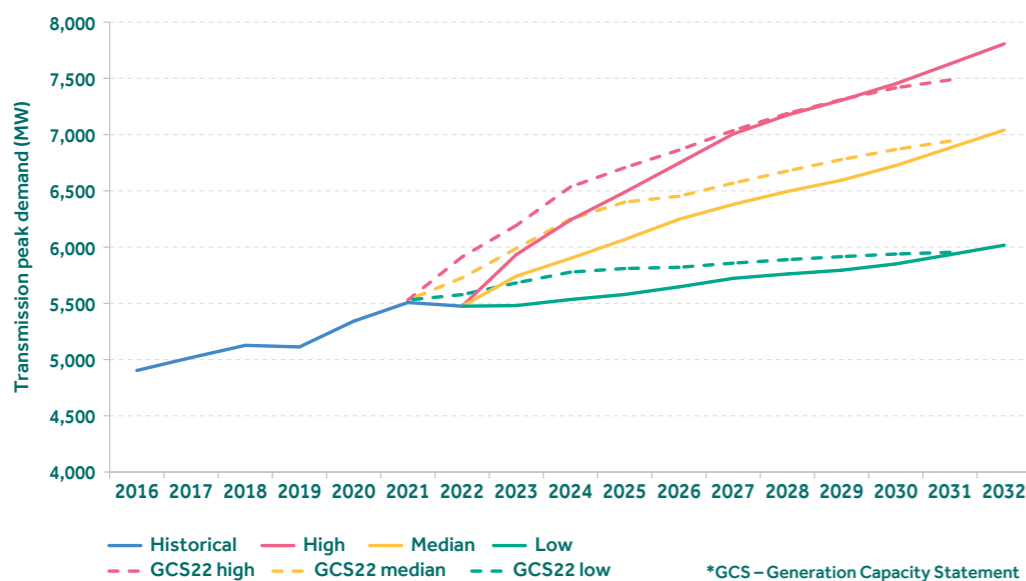
Through the significant changes required to transition to a decarbonised power system, maintaining security of supply is critically important.

In Ireland, under [SI 60 of 2005](#), [European Communities \(Internal Market in Electricity\) Regulations 2005](#), the Commission for Regulation of Utilities (CRU) is responsible for security of supply. Where EirGrid is of the view that security of supply is threatened, or likely to be threatened, we will advise CRU and make recommendations on measures to address it. CRU then has responsibility for taking such measures (or other measures) as it considers necessary to protect security of supply.

Since 2016, in our Annual Generation Capacity Statements, EirGrid has warned of an increasing tightness between supply and demand in Ireland. A confluence of several factors has led to declining generation capacity margins. These factors include increasing demand as the economy grows, an aging generation fleet that is experiencing increased levels of forced outages, the expected closure of generation with emission limits that exceed minimum standards, delayed new capacity and the termination of capacity awarded by the market. As a result of the loss of this expected capacity being secured through the Capacity Remuneration Mechanism (CRM), a need to

reassess system adequacy in Ireland was triggered.

Under the CRU [Electricity Security of Supply Programme](#), EirGrid continues to work closely with the CRU and the Department of the Environment, Climate and Communications (DECC) to implement a coordinated approach to address security of supply challenges in Ireland in the short – to medium-term, as well as measures to address security in the longer-term. Under this programme, we are supporting CRU to secure the delivery of new capacity through the market, including close monitoring of the delivery of projects for capacity awarded by past and upcoming auctions.



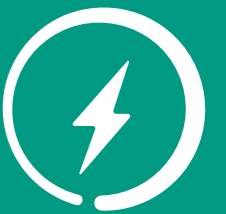
Forecasted Demand for Electricity in Ireland

Over this past year, significant progress has been made with the delivery of temporary emergency generation under this programme.

In October 2021, CRU issued a direction to EirGrid under the EC Regulations, to secure circa 300MW of Emergency Generation. This is known as TEG1 (Temporary Emergency Generation 1), which has been expedited to a tight timescale and is expected to deliver nearly 250 MW of capacity (North

Wall, Dublin – 191 MW and Huntstown, County Dublin – 50 MW) for Winter 2023-24. In June 2022, CRU issued a further direction to EirGrid to secure circa 450 MW (Shannonbridge, County Offaly – 262 MW and Tarbert, County Kerry – 150 MW) of Emergency Generation (TEG2). EirGrid has also been working with our stakeholders on the expeditious delivery of these projects which will be completed in 2024. These projects, as well as close coordination with TSOs in Great Britain and Europe,

have contributed to a significant reduction in the supply risk anticipated in our *Winter Outlook (2023-24)*. The expected Loss of Load Expectation has reduced from 51 hours in 2022-23 to 21 hours in 2023-24.



Loss of Load Expectation

Loss of Load Expectation (LOLE) is a mathematical formula, based on studies, of the number of hours in a period (typically a year) during which the available generation will be inadequate to meet the instantaneous demand. The higher this number is, the greater the risk that there will be insufficient generation available to meet the demand at all times. The CRU sets the LOLE standard which acts as a maximum level of risk that it has judged the system should be operated at. The LOLE standard is 8 hours per year.

Temporary emergency generation is considered a non-market measure that may only be applied in terms of European law once all market measures have been exhausted. For this reason, the CRU published an update to the [Risk Preparedness Plan for Ireland](#) in May 2023, outlining the conditions under which a range of measures may be deployed by EirGrid to prevent or manage an electricity crisis which includes temporary emergency generation.

Under our emergency preparedness programme, we have reviewed and enhanced our coordinated emergency communication plans. These were tested extensively in a large multi-stakeholder exercise in September 2023, which included the participation of ESB Networks, Gas Networks Ireland, DECC, the National Emergency Coordination Group (NECG), the National Oil Reserve Agency (NORA) and other relevant Government

departments and agencies. We have also engaged with Large Energy Users (LEUs) in Ireland on the implementation of both voluntary and mandatory demand reduction to mitigate the impact of emergency demand reduction on homes and businesses, where sufficient notice (minimum of 1 hour) can be provided to LEUs, in the event that demand threatens to outstrip supply.



Winter Outlook 2023-24

The Winter Outlook helps to inform the electricity industry and supports preparation for the coming months. EirGrid studies the expected generation capacity and the forecast electricity demand to determine if there is adequate generation capacity margin. The Winter Outlook then identifies periods where the margin between generation capacity and forecast peak demand is low,

and the security of supply of the electricity system may be at risk. It is a point in time assessment based on the best information available at the time and is therefore subject to change. Work carried out during this financial year on the Winter Outlook for 2023-24 has indicated that there is a lower risk for system alerts compared to the previous Winter. This is in large part due to the CRU's Electricity Security

of Supply programme as well as a range of other factors including close co-ordination of our Operations team with our counterparts in Great Britain to ensure continued support on the East-West Interconnector, sufficient renewable generation depending on the weather, and a slightly lower than expected break down, or forced outages, of generation.

National Emergency Coordination Group

This year, EirGrid further expanded its engagements with the Office of Emergency Planning and the National Emergency Coordination Group (NECG) through executing an extensive emergency preparedness exercise (Exercise Brigid). The NECG is responsible for coordinating Ireland's response to emergencies across government sectors and agencies.

In the event of an electricity, gas, or oil emergency, the NECG response will be led by DECC.

EirGrid has also continued to participate actively in the [Energy Security Emergency Group](#) (ESEG) which was established by DECC to coordinate Ireland's response to the impact of the war in Ukraine on the energy system in Ireland. In 2022-23, the work of the group has been focussed on the Energy Security Package to reduce reliance on fossil fuels, support consumer, and ensure security of supply. The Group has overseen the development of contingency plans and new legislation (the [Oil Emergency Contingency and Transfer of Renewable Transport Fuel Functions Act 2023](#)) to support the replenishment of secondary fuel stocks at gas-fired generator sites in the event of an extended gas emergency.





Delivering Ireland's 2030 Ambition

Shaping Our Electricity Future

In June 2023, we published [Shaping Our Electricity Future Roadmap Version 1.1](#) (SOEF v1.1), which was a major milestone in this financial year. This follows the publication in November 2021 of the original *Shaping Our Electricity Future Roadmap*.

The electricity grid requires unprecedented change in the lead up to 2030 as coal and other fossil-fuel based generation is phased out and increasing levels of renewables are integrated into the electricity system. Given that renewable generation is variable as it is dependent on weather conditions, availability of high levels of renewable generation does not always coincide with high periods of demand on a daily, weekly or monthly basis. Therefore, a key element of our decarbonisation efforts will be maximising the use of renewables when they are abundant and reducing the need to turn them down during periods of lower demand. In addition, the grid needs to be reinforced in order to ensure electricity can be transported from renewable energy sources to the high demand locations.

SOEF v1.1 outlines our plan for preparing the grid so that, by 2030, 80% of electricity can come from renewable sources, such as wind and solar. The updated Roadmap reflects various changes to climate change policies in 2022. In both Ireland and Northern Ireland, the targets of sourcing 70% of electricity from renewable generation by 2030 were increased to 80%. Most significantly, in Ireland, both carbon budgets and sectoral emissions ceilings were introduced, and the *Climate Action Plan 2023* set ambitious targets for installed capacities of renewable generation; these changes will require Ireland to have connected 9 GW of onshore wind generation, 5 GW of grid-connected offshore wind generation and 8 GW of solar PV generation by 2030.

In comparison with the original *SOEF Roadmap*, this is an increase of 3.3 GW of onshore wind and 6.5 GW of solar PV generation, whilst the offshore wind targets remain unchanged.

The updated *SOEF Roadmap v1.1* outlines a pathway towards meeting the ambitious targets, but the scale of challenge is immense and EirGrid can only deliver on aspects of the Roadmap that are within our remit. The delivery of the transition will demand unprecedented collaboration across the entire ecosystem, as well as strong support from the public.

The Roadmap takes a whole of system approach to delivering the required transformation of the power system. It considers transmission network development, public and stakeholder engagement, evolution of system operations and appropriately incentivising electricity markets. These are expanded upon below.

Network infrastructure: We have identified a significant number of network reinforcement projects to strengthen the grid so that it can deliver 2030 targets. Building new network infrastructure is complex and takes time. Therefore, maximising the use of existing network infrastructure is vital. We will also need to develop renewable hubs which involves gathering multiple renewable generation projects and connecting them to specific parts of the grid that have spare capacity. Due to the variability of renewable generation, at times supply may outstrip demand. Developing new energy storage technologies and interconnection with other countries will maximise use of the surplus renewable generation, which is a key objective of this roadmap.

Engagement: In the lead up to 2030, as we develop new grid infrastructure, it is vital that we gain the support of individual landowners, their neighbours, and their wider communities. Our engagement efforts will include continuing to create spaces for participation across all major projects and collaboration with people at a local and national level at our Energy Citizen Roadshows. We will also continue to give young people a chance to engage with our work, maintain our Community Benefit Policy, and explore ways to deliver upskilling in the energy ecosystem for local communities.

To continue our engagement with industry players we will regularly host the [Shaping Our Electricity Future Advisory Council](#) and organise frequent industry forums on the Roadmap. For more information on how we engage with communities and the energy citizen, consult page 100.

System Operations: To deliver 2030 targets the Irish power system needs to accommodate unprecedented levels of renewables for a system of our size. This will require a major evolution in how the system operates. There are four main actions we are undertaking to enact the changes required: developing new operational protocols and policies, ensuring we have the right operational standards and system services in place, enhancing our operational tools in the control centre and enabling new technologies and innovations on the power system. All four areas are underpinned by strong partnerships between EirGrid and SONI, as transmission system operators in Ireland and Northern Ireland and their counterpart distribution system operators ESB Networks and NIE Networks in each jurisdiction to ensure all stakeholders' needs are met.

Electricity Markets: Change is needed to help evolve market design to support achieving the increased targets. Markets need to be aligned to the operational challenges of trading large volumes of renewable energy. Full trading arrangements are needed between SEM and the Great Britain and EU markets; this will involve bringing market structures in line with EU legislation, utilising interconnections between countries, and facilitating the efficient export and import of large volumes of renewable energy. Crucially, well-functioning capacity markets are needed to incentivise investment in the generation facilities required to enable the transformation. This must all be delivered whilst improving the economic outcomes for consumers.



During this financial year, noteworthy progress has been made by EirGrid on work that is within our remit across the four areas of the Roadmap. Updates on major projects under the areas of network infrastructure and our engagement workstreams, are detailed under various sections of this report. Under system operations, key deliverables included the publication of our [Operational Policy Roadmap](#) (see below) which sets out our plan to accommodate continued growth in variable non-synchronous renewable generation between now and 2030. We continued to advocate for critical electricity market changes which are appropriately targeted to ensure investments by third party developers to provide solutions to power system challenges at an affordable cost to the consumer. We also supported the regulatory authorities in Ireland and Northern Ireland in progressing key workstreams particularly relating to Scheduling and Dispatch, and the Future Arrangements for System Services.

Engagement with the public and industry over the past year has been vital in producing the updated *SOEF v1.1 Roadmap*, alongside modelling and analysis of network reinforcements and reviewing electricity market operations and system operations. We are aiming to update the Roadmap regularly in response to the latest technology, economic, policy and system developments. We will continue to work together with Governments and the Regulatory Authorities, and to consult with industry stakeholders and the public in making our energy system safe, affordable, secure, reliable, and sustainable.

Operational Policy Roadmap

As part of the work under the updated *Shaping Our Electricity Future Roadmap*, in December 2022, we published the [Operational Policy Roadmap 2023-2030](#). This document sets out our plan to 2030 to accommodate continued growth in variable, non-synchronous renewable generation

It outlines the context, drivers, timelines, milestones, actions, and stakeholder impacts that are needed in each operational policy area to achieve the ambition of the governments' decarbonisation targets for the electricity sector.

Tomorrow's Energy Scenarios 2023 (TES 2023)

Building on the work of the *SOEF Roadmap*, in the past year we also progressed work on preparing *Tomorrow's Energy Scenarios 2023 (TES 2023)* for public consultation at the end of the financial year. *Tomorrow's Energy Scenarios* presents the long-term energy scenarios for Ireland and Northern Ireland and considers how electricity demand and generation might evolve from 2035 to 2050. This is a key strategic initiative which will inform the long-term planning and development of the electricity system, looking out from 2035 to 2050.



Celtic Interconnector

The Celtic Interconnector is a planned subsea link to allow the exchange of electricity between Ireland and France. Since 2011, EirGrid has been working with its French equivalent, Réseau de Transport d'Electricité (RTE), to find the best way to develop the interconnector to benefit electricity customers and markets in Ireland, France, and the EU. The interconnector will be approximately 575 km long and will have a capacity of 700 MW – enough to power 450,000 homes. It has a projected cost of circa €1.623bn and is part-funded by the EU. It is a designated European Project of Common Interest (PCI).

The Celtic Interconnector will help to develop an integrated energy system for the European energy market. A fully integrated energy market will help the EU to achieve its energy policy and climate objectives of affordable, secure and sustainable energy for all citizens; promote renewable energy like solar power to help move to a low-carbon energy future and improve the export of electricity to markets and consumers inside and outside Europe.

The Celtic Interconnector will bring benefits for Ireland, France and the EU. It will make the supply of electricity more secure as it provides Ireland's only direct energy connection to an EU member state (following the UK's departure from the EU), contribute to achieving our climate objectives and help to reduce the cost of electricity.

A major milestone this year was the signing of contracts with Siemens Energy for the development of converter stations in Ireland and France and with French cable manufacturer Nexans, who will design and install the 575-kilometre cable. Agreements were also signed for €800 million of financing to be provided by the European Investment Bank, Danske Bank, Barclays and BNP Paribas.

The teams in EirGrid and in RTE worked closely during this year to prepare detailed designs for the cable and converter substation equipment, monitor construction phase activity plans to ensure they are in accordance with the contract and technical requirements, ensure that all required licenses and authorisations are in place, and mobilise onto the sites in Ireland and France ahead of construction beginning at the end of 2023.

Initial marine surveys for sections of the submarine route also commenced in 2023 and will continue in 2024 in preparation for the first installation of the cable in the Celtic Sea in 2025.

Please see page 101 for information on the Celtic Community Benefit Fund.



Infrastructure Delivery

North Connacht 110 kV Project

The North Connacht Project consists of a new 60km 110 kV underground electricity cable from Moy Substation in Ballina, County Mayo, to Tonroe Substation in Ballaghaderreen, County Roscommon. Upgrades and extension works to Moy and Tonroe substations and an upgrade of the existing 110 kV overhead line between Tonroe and Flagford substations in County Roscommon are also required.

At present, a large amount of renewable electricity is generated in the North Connacht region and more is planned over the coming years. As the existing local electricity network cannot manage the expected flow of power, we need to improve the grid in the area. The new transmission line will help strengthen the grid in the region. This will help support the continued social and economic development of the area, including attracting suitable industry and enabling the local community to transition to low carbon.

During this financial year, substantial progress was made on this project. Following our submission of a Strategic

Infrastructure Development planning application to An Bord Pleanála in June 2022, a working group between Transport Infrastructure Ireland (TII), EirGrid, ESB Networks and other relevant stakeholders was convened in January 2023 to address observations received, reach agreement by way of collaboration mitigation and redesign where necessary.

In September 2023, planning approval was granted by An Bord Pleanála, subject to 31 conditions, most of which had already been addressed by the working group through a cable route redesign.

Extensive engagement with stakeholders and the local community continued throughout this year including through the community forum and a community benefit scheme.

Powering Up Dublin

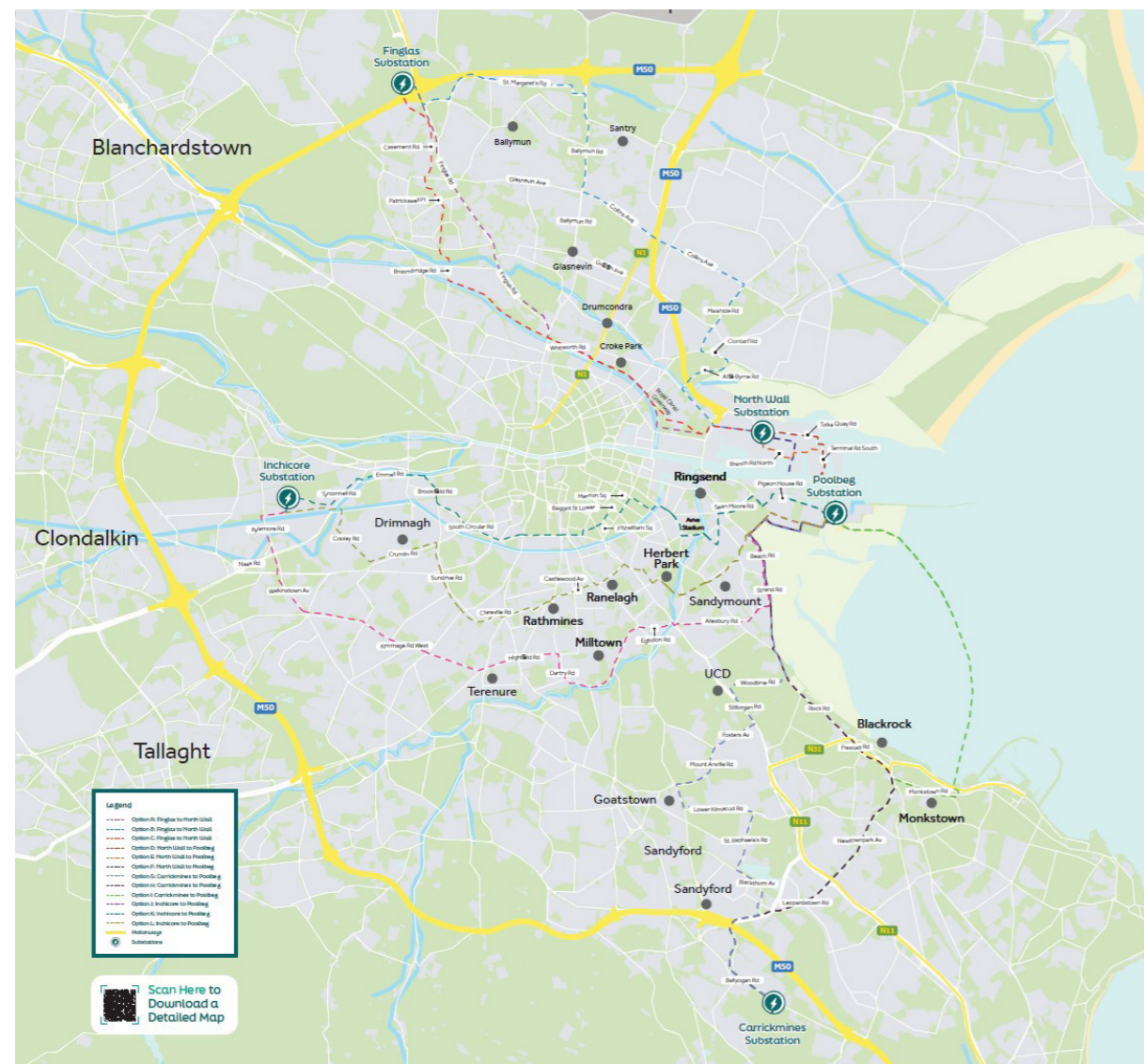
The Dublin programme involves a major upgrade of the Dublin electricity grid to facilitate the delivery of the Government's *Climate Action Plan* targets, replace aging infrastructure and meet growing demand in the city and county. The project includes the replacement of circa 55 km of cabling throughout the city, as well as the expansion of existing substations and provision of new substations in key areas to provide capacity.

Following the establishment of the Dublin Programme during

2022, significant headway was made during 2023. In line with EirGrid's [Public Engagement Strategy](#), our project teams identified a series of route options for the 55 km of underground cable replacement works. Following multi-criteria analysis, the emerging best performing route options were identified and presented to stakeholders through a public consultation process which ran from late March to May 2023. The map below illustrates a total of twelve emerging best performing routes which included three options for

routes between substations: Finglas to Northwall, Northwall to Poolbeg, Carrickmines to Poolbeg, Inchicore to Poolbeg.

In the lead up, during and after this consultation our team has undertaken extensive stakeholder engagement as evidenced opposite. To help minimise disruption and work as efficiently as possible, we are coordinating with other state-owned utilities, transport providers and local authorities through our Dublin Infrastructure Forum.



Dublin Infrastructure Forum

The Dublin Infrastructure Forum was established by EirGrid, with an independent Chair, to enable effective collaboration with ESB Networks as DSO, other state-owned utilities, transport providers and local authorities. The objective of the Forum is to coordinate the planning, development, implementation, and monitoring of relevant projects across the programme of works being carried out to strengthen key electricity infrastructure in Dublin and the surrounding areas. It is made up of the following members: Dublin Airport Authority, Dublin City Council, Dublin Port Company, Dún Laoghaire-Rathdown County Council, EirGrid, ESB Networks, Fingal County Council, Gas Networks Ireland, Irish Rail, Irish Water, National Transport Authority, Transport Infrastructure Ireland and Waterways Ireland.

Our participation in the Dublin Infrastructure Forum and associated technical working groups has been beneficial in terms of collaboration with other utility operators, such as gas and water, and other State bodies, such as TII and relevant local authorities. Towards the end of the year, we commenced an intensive period of engagement with community groups, schools, and individuals within the Powering Up Dublin engagement zones, to gather local insights to shape the best performing route options selection in the next financial year.

Powering Up Dublin

8-Week Public Consultation:
28 March - 23 May 2023

“Building a More Resilient and Reliable Electricity Grid”



Extension and development of new substations are a key aspect of the programme and significant progress was made during the financial year. We confirmed the best performing options and submitted planning applications for the Belcamp 220 kV substation extension and the new Poolbeg 220 kV substation in February and June 2023 respectively and are continuing engagement in anticipation of planning permission being granted.

For both substations we continued to develop the remaining detailed design and construction details including site investigation and survey in conjunction with ESB Networks.

During the year we mobilised a team to progress the optioneering and feasibility studies for three further projects relating to the interfaces between the transmission (high voltage) and distribution (medium/lower voltage) networks that allow power to flow to where it is needed in Dublin. When complete, the projects will provide capacity to meet growing demand from residential and commercial property development and the electrification of heat and transport across the northern, southern, central and western regions of the greater Dublin area.

Kildare Meath Grid Upgrade

The Kildare-Meath Grid Upgrade will add a high-capacity underground electricity connection between Dunstown, County Kildare and Woodland, County Meath. The project is considered essential to meet the Government's 2030 renewable energy targets, which includes transporting electricity from offshore renewable sources. It will also help meet the growing demand for electricity in the east of Ireland, due to increasing population and economic activity in the region.

In April 2023, EirGrid submitted a Strategic Infrastructure Development planning application to An Bord Pleanála for this project. This followed a period of extensive technical assessments, consultations, and engagement with local communities, as well as with Kildare and Meath County Councils and other stakeholders.

In August 2023, EirGrid commenced ground investigations along the cable route. These works are required to determine the presence of underground services, to identify the ground conditions, and to help design the layout and location of the proposed cable. The ground investigations will continue over the coming months and will conclude in Spring 2024.

East Meath North Dublin Grid Upgrade

The East Meath-North Dublin upgrade project involves the development of a high-capacity 400 kV underground cable connection from Woodland, County Meath, to Belcamp in north Dublin. This upgrade will strengthen the electricity grid in east Meath and north Dublin to improve the transfer of electricity across the existing transmission network.

At the end of 2022, four underground route options were developed and published for a 12-week public consultation with communities, key stakeholders, and landowners. In April 2023, the emerging best performing route was announced which took account of feedback from the public consultation and the application of the multi-criteria analysis of technical, economic, environmental, socio-economic and deliverability factors. Since then, further technical studies and onsite investigations took place as well as engagement with residents, landowners, community groups, local authorities, and other stakeholders. This led to the publication of the best performing route in September 2023 which was a refined version of the route proposed in April. The route length is 38km including 11km off-road.

Planning legislation changed in July 2023, introducing new requirements regarding hedgerow removal, which means that a full Environmental Impact Assessment Report must be carried out for the project. The planning permission application is expected to be submitted in mid-2024.

Laois Kilkenny

The Laois Kilkenny project is a grid reinforcement project that involves the development of a new 110 kV transmission line between the two counties and a new connection to the 400 kV network in the region. The proposed infrastructure developments involve several construction projects including two new substations located southeast of Portlaoise and at Ballyragget in north Kilkenny respectively. There will be an upgrade to a substation in Kilkenny city and a transmission line between the two new stations will also be constructed.

Over the past twelve months, there have been several important developments on this project. Ballyragget and Kilkenny substation works have been completed and both stations have energised onto the transmission system. Overhead line works between these two stations were also completed and energised. There was significant progress on the new transmission line, with construction works getting well underway.



North South Interconnector

The 400 kV North South Interconnector project is an overhead electric line which is 138km in length, consisting of 401 new towers traversing counties Meath, Cavan, and Monaghan in Ireland and counties Armagh and Tyrone in Northern Ireland, where it will connect to a new proposed 400/275kV substation in Turleenan, Co. Tyrone.

This project has been the subject of a number of independent reviews. In March 2023, the Government published a [review on the North-South Interconnector](#), which accepted the findings of previous reports, including the Expert Commission Report (2018), which indicated that the interconnector should proceed as an overhead line, as planned. The project has full

planning permission in Ireland and Northern Ireland, and is now proceeding to the next phase.

In 2022-23, ESB Networks and NIE Networks carried out site investigation boreholes and environmental and technical surveys at a number of tower locations along the route in order to gather information in preparation for the construction phase and to ensure compliance with the approved planning permission. ESB Networks awarded a framework contract for the supply of towers for the interconnector and issued tenders for the supply of all other overhead line components. The main construction tender framework was also issued and is expected to be awarded in the coming months. Preparation for landowner engagement was ongoing ahead of formally issuing communications in October 2023.

Customer Energisations – Renewable and Storage

In the financial year 2022-23, a number of renewable energy projects were energised in Ireland. Three onshore wind farm projects were energised along with four solar farms. These renewable generation projects have a combined capacity of 434 MW and will play an important role in progressing towards 2030 targets. One Battery Energy Storage System (BESS) project was connected with a capacity of 75 MW.

Offshore

Reflecting the Government's increased climate action ambitions of delivering 80% renewable electricity by 2030, CAP23 includes the objective that 5 GW of offshore wind generation will be installed by the end of the decade.

This year, work has continued on implementing EirGrid's expanded role incorporating operation and ownership of Ireland's offshore electricity transmission grid, as designated by the Government's [Policy Statement on the Framework for Ireland's Offshore Electricity Transmission System \(2021\)](#). This Policy Statement detailed three phases of offshore grid development, with the first phase being based on a developer-led, decentralised model, the second phase being a combination of TSO or developer-led projects, culminating in a centralised and plan-led third phase from 2030 onwards. Each phase will align with a Government-led Offshore Renewable Electricity Support Scheme (ORESS) auctions.

EirGrid is fully supportive of the phased transition as envisaged in the [Policy Statement on the Framework for Ireland's Offshore Electricity Transmission System](#), and over the past financial year has been continuing to work with DECC and CRU to support delivery.

This includes involvement in the Government's Offshore Wind Energy Taskforce.

In May 2023, EirGrid conducted the first Offshore Renewable Electricity Support Scheme 1 (ORESS 1) auction competition on behalf of DECC, as detailed on page 63. We are now supporting the successful projects to advance through their design and consenting process.

In March 2023, the Irish Government published the [Policy Statement on the Framework for Phase Two Offshore Wind: Accelerating Ireland's Offshore Energy Programme](#). This Policy Statement identified EirGrid as the developer of new offshore grid transmission infrastructure. Based on this, we have initiated the South Coast Offshore Transmission Project, which will be the first State-led offshore renewable electricity connection in Ireland. We have commenced studies to assess the potential connection methods for these offshore generation projects on the south coast of Ireland. This analysis is subject to further optioneering, environmental assessment and public consultation as the development is at a very early stage.

During 2022-23, EirGrid worked with ENTSO-E and other European TSOs to produce the first *Offshore Network Development Plan (ONDP)*, that ENTSO-E is mandated to publish by January 2024. The ONDP will illustrate how a pan-European offshore electricity grid could look in 2040 and 2050, to meet EU Member States offshore renewable energy ambitions.

EirGrid is also actively participating with other TSOs, under the [Ostend Declaration](#), agreed on 24 April 2023 by nine North Seas countries, including Ireland, with the aim of identifying and assessing offshore transmission projects and developing cross-border policy relating to offshore transmission development.

Interconnection with other jurisdictions will play a major role in allowing Ireland to fulfil its significant offshore renewable energy potential. In addition to supporting DECC in the development of its [Policy Statement on Interconnection](#) (July 2023), EirGrid is exploring further cross-border interconnection opportunities with other TSOs.



Shaping Our Offshore Energy Future

In September 2023, we launched the South Coast Offshore Transmission Project and published the *Shaping our Offshore Energy Future Roadmap*, aimed at raising awareness of EirGrid's role in the delivery of the Government's targets associated with offshore and the work we are undertaking to prepare for its delivery.

As part of *Shaping Our Offshore Energy Future*, EirGrid plans to develop offshore electricity substations and associated undersea electricity cables. This new infrastructure will bring the power generated by offshore windfarms into our national electricity grid.

To achieve this, we will need to develop:

- An offshore substation off the coast of Waterford or Wexford.
- An offshore substation off the coast of Cork.
- A connection between the offshore substations and existing substations onshore. This will involve undersea and underground electricity cables.
- New substations near to existing substations onshore.

This will help deliver up to 900 MW of additional electricity – enough to power almost one million homes with clean energy. This new electricity will be generated by offshore wind farms in Irish waters.

Opening of Cork Office

The opening of the new office space in Cork, in April 2023, was a key milestone for the organisation this year. This office will be used as a base to support the delivery of critical infrastructure for delivering the Climate Action Plan targets, including the construction of the Celtic Interconnector with France and development of the offshore electricity grid. The office will also coordinate the development of offshore electricity substations, which will connect renewable energy off the south coast to the grid.



Renewable Electricity Support Schemes

The development of renewable generation is supported through the Government's Renewable Electricity Support Schemes (RESS) which are funded by electricity consumers. EirGrid has been tasked with operating the RESS auctions on behalf of the Government.

In May 2023, we launched the third onshore Renewable Electricity Support Scheme 3 (RESS 3) auctions. Overall, 36 projects applied to participate in this auction and 31 qualified. The auction

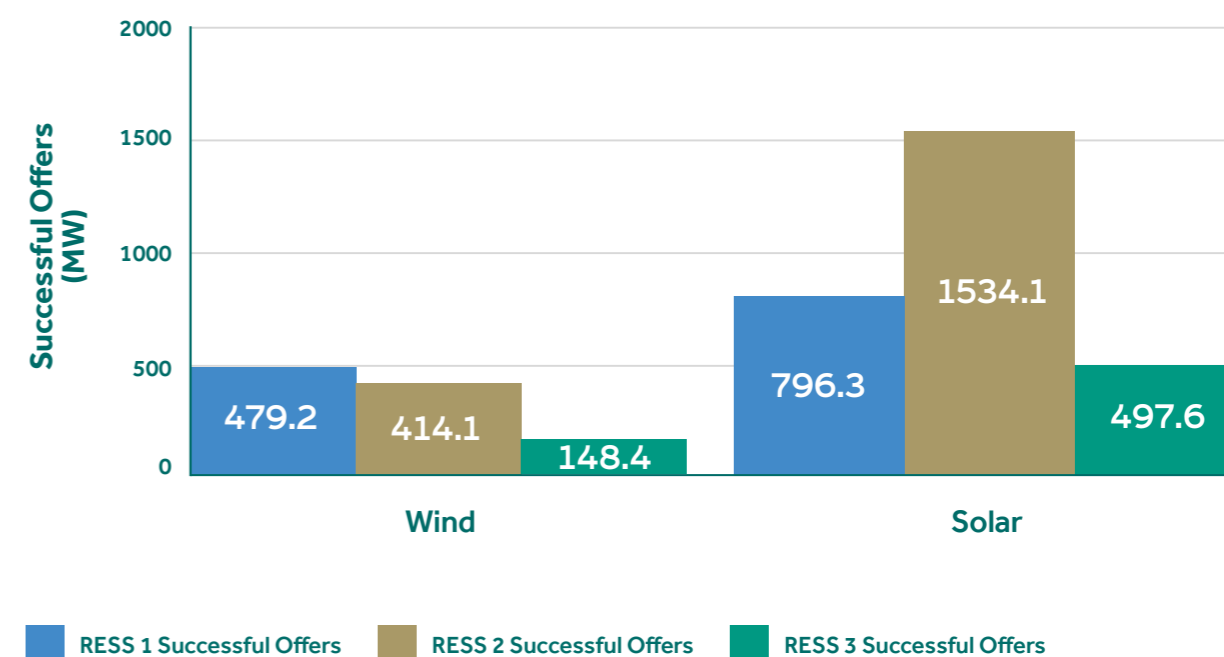
completed in September 2023 with 23 successful projects delivering a total of 646 MW (148.4 MW of wind and 497.6 MW of solar).

The completion of RESS 3 this financial year brings the total delivery across the three onshore auctions to 185 successful projects with 3.8 GW of offers clearing. Of this, 145 projects have signed Implementation Agreements with DECC and nearly 3 GW is already under construction.

The GWh weighted average price for RESS 3 was €100.47/MWh, compared to €97.87/MWh and €74.08/MWh in RESS 1 and 2, respectively.

Ireland's first Offshore Renewable Energy Support Scheme auction (ORESS 1) completed in May 2023. A total of six projects equating to 4.4 GW of capacity participated in the auction, of which four were successful. Over 3 GW cleared in the auction with a GWh weighted average price of €86.05/MWh.

The second offshore auction (ORESS 2.1) will open in 2024 next year. The auction will be for a fixed amount of 900 MW capacity within the designated south coast area.



Comparative Results of Three RESS Auctions



SEM Operations

Day-to-day operations of the Single Electricity Market (SEM) continued with all energy auctions run on behalf of the Single Electricity Market Committee (SEMC) completed as planned, imbalance prices calculated on a 5-minute basis, and settlement functions operating within standard key performance indicators.

During the financial year 2022-23, the SEM registered an additional 46 market units, including 8 assetless units, 11 wind units, 3 battery units, 3 solar units, 3 demand side units, and 8 supply units.

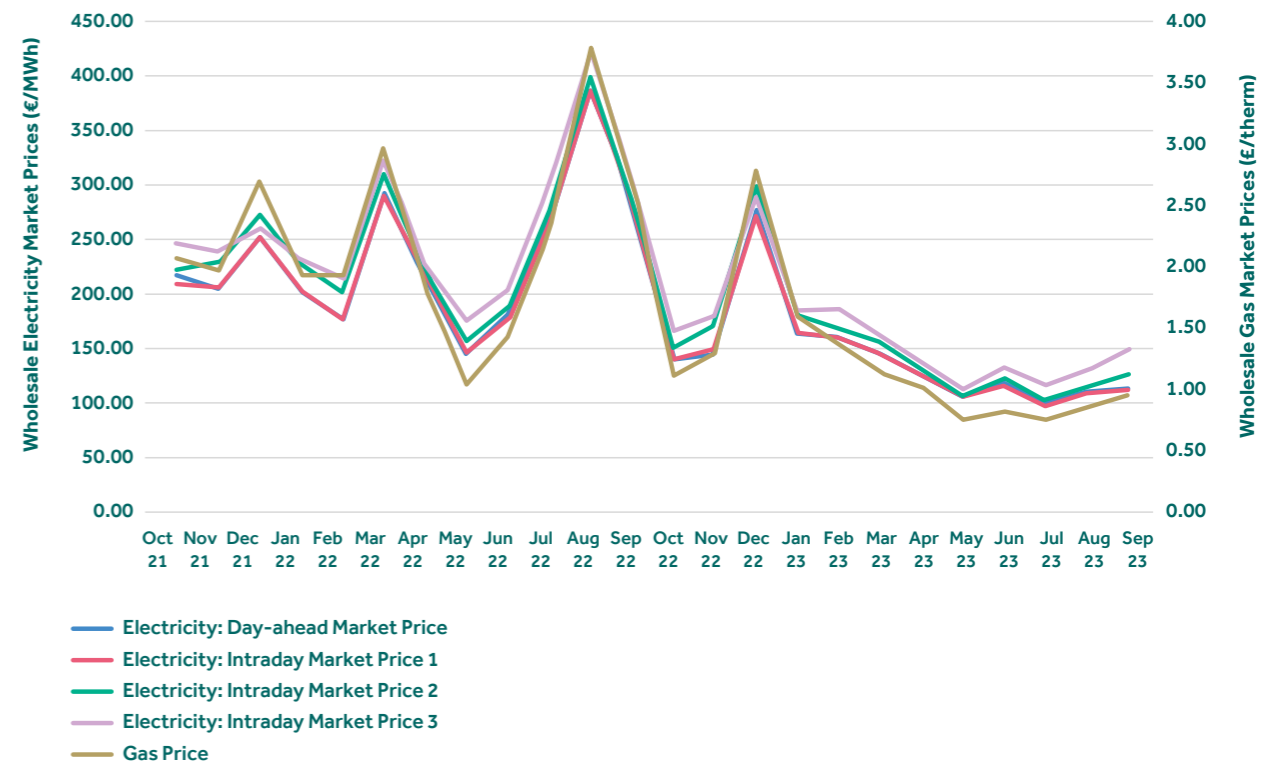
Global Impacts on Energy

Through the joint venture Single Electricity Market Operator (SEMO), EirGrid and SONI operate the SEM. SEMO has no direct influence over the electricity prices. Over the course of the financial year, the price of wholesale electricity in Europe decreased significantly from the highs experienced in 2022 which were due primarily to the war in Ukraine and resultant increase in gas prices.

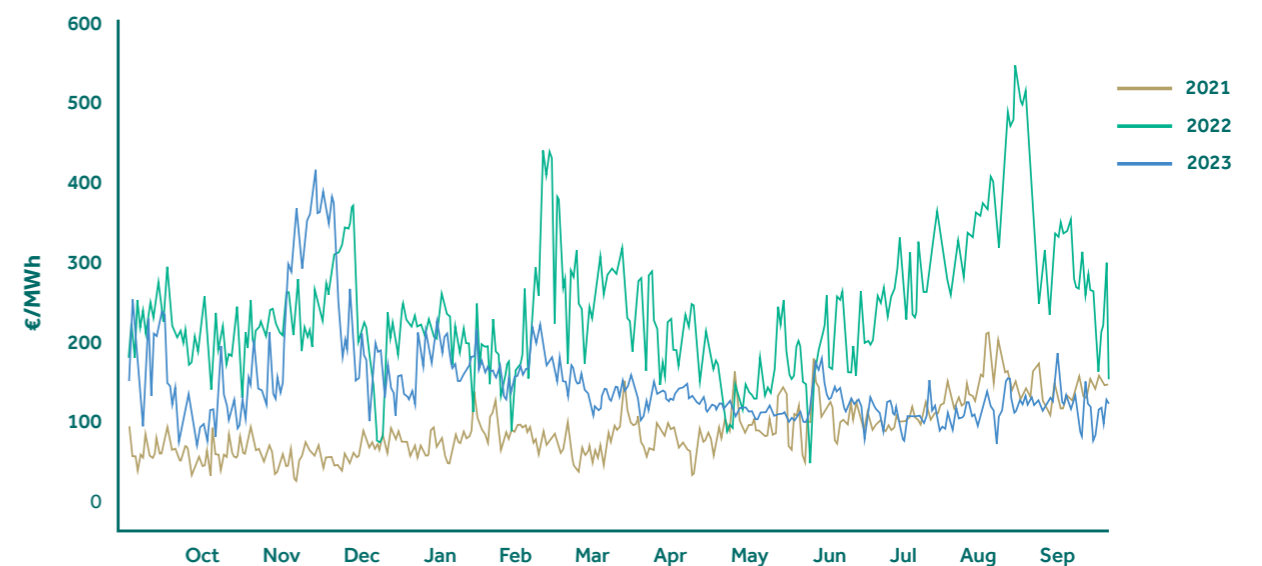
The combination of a milder winter period, higher availability of natural gas, and increased wind and solar generation in Europe, steadied the turbulence experienced in 2022-23, resulting in a decrease in electricity prices. Gas and electricity prices remained strongly correlated in the

SEM during this year, with the reduction in gas prices leading to an average daily wholesale electricity market (Day-Ahead Market (DAM)) price for the SEM of €140.40, a year-on-year decrease of 40%.

Continuing the trend from 2022, nuclear generation in the European system remained lower than the historical average. The increase in penetration of renewable energy, in particular the uptick in solar energy, helped to offset the potential negative impact on energy prices caused by lower nuclear output from France. The increase of solar energy in the UK and Europe, coupled with the low solar capacity within the SEM resulted in an increase in imports to the SEM, and a resulting 3% increase in the trading volumes on the intraday markets.



Electricity Prices Compared to Gas Prices



SEM DAM Prices by Year

Continued investment in Ireland and Northern Ireland's renewable resources has, and will continue to be, an important component of ensuring our independence of energy supply. However, gas is still an important component of our generation portfolio, and as it will continue to play a role as a transition fuel, ensuring gas security of supply is a vital element of our overall energy security.



Responsible Business Awards Shortlisting

This year, SONI was shortlisted for the Responsible Business Awards Northern Ireland in Collaborative Action for the Mid-Antrim Upgrade Project.

Northern Ireland

Evolving Policy Landscape

The [Climate Change Act \(Northern Ireland\) 2022 \(Act\)](#) sets in legislation Northern Ireland's overall ambition of achieving carbon neutrality by 2050. It also includes an interim target of 48% reduction in emissions by 2030 as well as setting an increased target of 80% (versus 70% previously) electricity consumption from renewable sources by the same year. The policy landscape in Northern Ireland has continued to evolve, with several important consultations taking place.

In June 2023, following the publication of advice from the Climate Change Committee (March 2023) on the path to a Net Zero Northern Ireland, a [consultation](#) was launched on the report's recommendations and on Northern Ireland's first carbon budgets.

This will inform the development of a Green Growth strategy and a Climate Action Plan for Northern Ireland. The draft [Offshore Renewable Energy Action Plan \(OREAP\)](#), which was consulted on at the start of 2023, was an important step towards delivering on Northern Ireland's ambition of deploying 1GW of offshore wind. Similarly, the [Design Considerations for a Renewable Electricity Support Scheme for Northern Ireland](#), consulted on at the start of 2023, is a key element in furthering progress towards 2030 targets. During the year, SONI continued to engage with the Department of Agriculture, Environment and Rural Affairs (DAERA), the Department for the Economy (DfE) and other relevant Departments in relation to policy development and implementation.

Shaping Our Electricity Future Northern Ireland

The publication of the updated *Shaping Our Electricity Future Roadmap* in 2023 was a major milestone of this financial year. It outlines our plan for delivering 2030 climate action targets, and the updated version reflects the new, more ambitious renewable electricity target of 80% for Northern Ireland. To achieve this, the amount of offshore wind connected to the grid in Northern Ireland has been increased from 100MW to 500MW. Onshore wind generation remains the same at 2,450MW and solar PV remains at 600MW.

Infrastructure Projects

This financial year saw continued progress on infrastructure initiatives in Northern Ireland which are key to delivering the decarbonisation of electricity and maintaining security of supply.

North South Interconnector

In October 2022, the NI Court of Appeal provided its judgement in relation to an appeal brought by the Department of Infrastructure, deeming that the Minister for Infrastructure acted lawfully by making the North South planning decision without recourse to the Stormont Executive Committee. With planning consent in place, progress has been made this year on tendering and landowner engagement in preparation for construction.

Mid-Antrim Upgrade Project

This proposed reinforcement of the electricity grid in the Mid Antrim area is required to ensure renewable energy generated in the north and west of Northern Ireland can be transported to the high demand area in the east. It will also strengthen the network, ensure consistent security of supply and improve the efficiency of the electricity system.

The project includes a four bay 110 kV station in the Terrygowan area, a new 110 kV between the new Terrygowan station and the existing Rasharkin station and the upgrading of the existing Kells Rasharkin transmission line. The project entered consultation phase this year, which is due to run until 2026, with construction commencing in 2027. Stakeholder engagement took place including information days, a Citizen Sounding Board,

a Community Forum, and public consultation events in the three council areas. The environmental consultant provided a full report on substation site identification and further engagement with landowners got underway.

Energising Belfast

The Energising Belfast project will futureproof the transmission system in Belfast to ensure businesses have capacity and the power they need to expand in the near-term and into the future, supporting the economic and societal vision of the Belfast Region City Deal and all partner councils in the Greater Belfast area. The project will deliver a new high-capacity underground cable in Belfast city centre, as well as a new transformer at Castlereagh substation.

SONI is responsible for design and securing planning consent and NIE Networks will lead the construction phase of the project. Following the official launch of the project with Belfast Chamber of Commerce in October 2022, the consenting phase is now underway ahead of planned construction in 2026. This year, environmental constraint modelling for the underground cable section was completed; a final route has been decided and passed to NIE Networks for technical design. SONI also commenced valuations for potential substation sites and negotiations with landowners. Following this, a pre-application discussion and environmental impact assessment screening will be prepared and submitted to the planning authority for the city centre works.

Airport Road – Sydenham Road Substation

To accommodate an increasing load in the Belfast Harbour and city centre area and to manage security of supply, a new

substation is being constructed in the Belfast Harbour Estate, close to the existing Airport Road substation.

In 2022-23, route investigations for the proposed cable routes were progressed ahead of construction targeted for 2024.

Kilroot Open Cycle Gas Turbines

In September 2023, the coal generators at Kilroot power station, which had been in operation for four decades, were decommissioned. During this financial year, significant progress has been made in preparation for commissioning two new Open Cycle Gas Turbines (OCGTs) at Kilroot as a back up to renewable generation to manage security of supply.



System Operations and Security of Supply

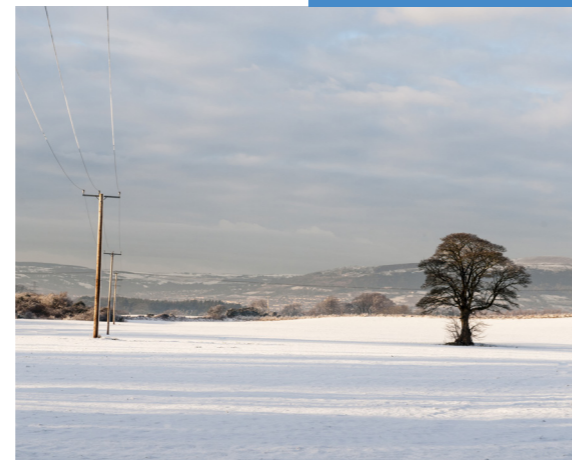
This year, SONI continued to actively engage with DfE, the Utility Regulator (UR), and other key stakeholders to manage anticipated security of supply challenges, particularly in light of the retirement of existing generation and delays in the connection and energisation of new generation capacity.

Winter 2022-23 saw very tight generation capacity margins at times of low wind generation. Daily engagement and reciprocal support arrangements with TSOs in Ireland and GB were key to keeping the system out of the alert and emergency states during these periods.

As a result, no system alerts or system emergencies were experienced on the Northern Ireland power system during winter of this financial year. Only one system alert was issued by SONI for Northern Ireland this year, on 10 July 2023. This was due to the tripping of a generation unit which resulted in less than the required three large conventional units in Northern Ireland being available. This alert was successfully managed with no interruption to electricity consumers.

To enhance security of supply, SONI also reviewed and enhanced its coordinated emergency communication plans and tested these in a large multi-stakeholder exercise in September 2023. These

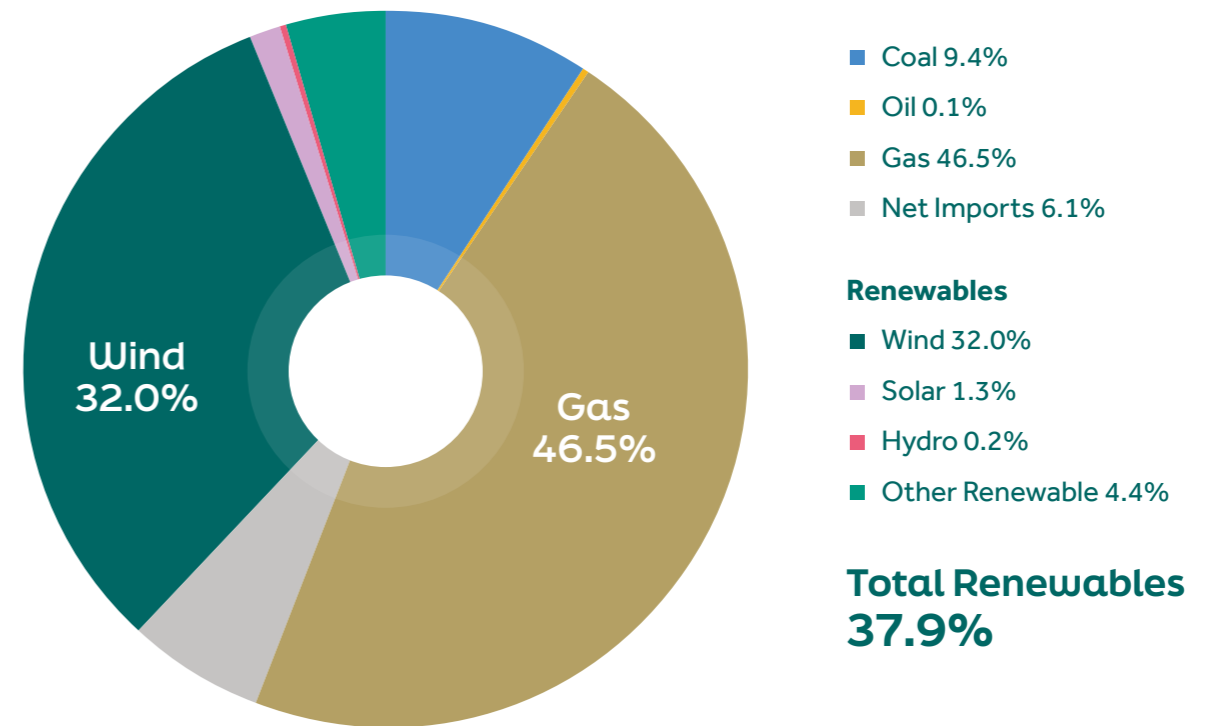
included the participation of NIE Networks, Mutual Energy, the DfE, and observers from the government Civil Contingencies Group.



Winter Outlook 2023-24

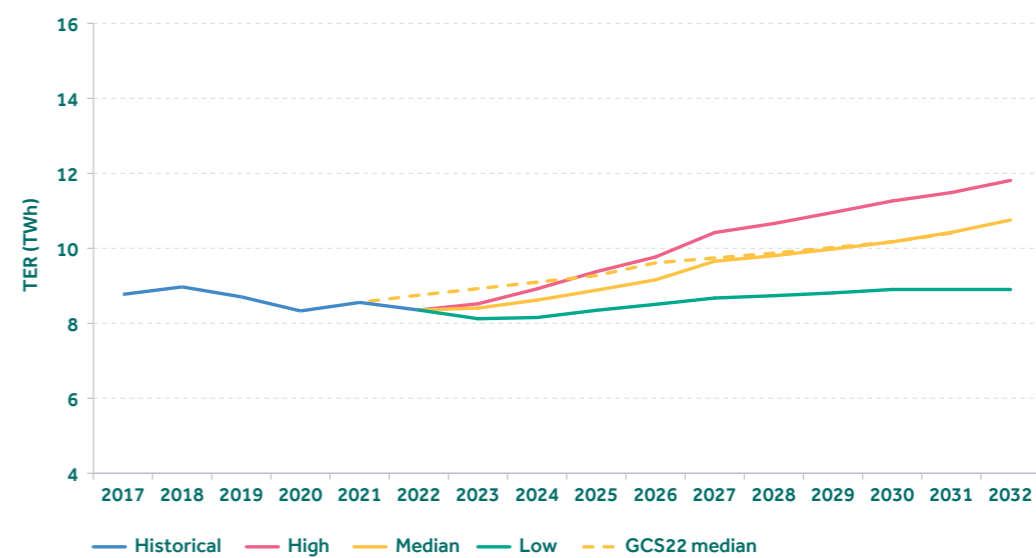
Work carried out during this financial year on the Winter Outlook for 2023-24 has indicated that the Loss of Load Expectation (LOLE) in Northern Ireland for the five months of the Winter period being studied has increased from 1.5 hours in Winter 2022-23 to 1.95 hours in

Winter 2023-24. This remains within the level of risk that is set by the Department for the Economy. However, there remains a risk that the system could enter the alert state at times, most likely at periods of low wind and low interconnector imports. SONI has robust contingency plans in place to manage the challenges that may arise as a result of tight generation margins.



Northern Ireland Electricity Fuel Mix as Percentage of Demand

*Figures have been rounded for ease of presentation.



Forecasted Demand for Electricity in Northern Ireland



SONI Governance

On 30 August 2022, the Utility Regulator in Northern Ireland published its decision on SONI governance and modifications to its TSO licence. These modifications were codified into SONI's licence on 26 October 2022. The new licence conditions require amongst other requirements the establishment of a majority independent SONI Ltd board of directors (with all directors approved by the Utility Regulator); restriction on shareholder decision making to those matters reserved for shareholder decision under the UK Companies Act 2006, along with managerial, operational and

resource independence from EirGrid plc. In a key milestone to implementing the new governance arrangements required under SONI's licence, four new independent directors were appointed to the board of SONI Ltd with effect from 1 October 2023.

We regret the decision of the UR, however we are committed to implementing it and are working to demerge the businesses in compliance with the new licence condition.

Responsible Business Report

EirGrid's sustainability activities are captured in three broad pillars: Environmental, Social and Governance. Our environmental pillar focusses on our impact on the planet as an organisation. Our social pillar assesses our impact on people, including our employees, our customers, the communities that we operate in and other key stakeholders. Our governance pillar outlines the processes and procedures in place to ensure honest and clear communication pertaining to sustainability.



A Year in Sustainability

Governance

We **recertified** to the **Business Working Responsibility (BWR) Mark**.

Customer Engagement

We have hosted

60 customer clinic meetings with
38 developers concerning
92 individual projects

to discuss future generation and demand connections with our SMEs.

Offshore Engagement

6 information events

hosted with DECC in Waterford, Wexford and Cork.

2 roadshow events

were held in Cork and Waterford.

Community Engagement

We held **14** roadshows in FY23 across Dublin, Cork, Kildare, Meath, Mayo, Cork, Waterford, Galway, Laois and Kilkenny.

We established the **€2.4m**

Celtic Interconnector Community Benefit Fund.

Sustainable Procurement

In 2022-2023, we updated our **Modern Slavery and Human Trafficking Statement**.

Sustainable procurement is now being embedded into our **documentation and processes**.

Diversity and Inclusion

In 2023 we had our **largest intake of female graduates** on our graduate programme.

We implemented our **'Earn and Learn'** pilot programme to attract candidates from diverse backgrounds into our organisation.

Social Partnerships

This year marked the **10-year anniversary** of our partnership with Ellenfield Community College.

In collaboration with Young Social Innovators, EirGrid hosted its first **'Powering Up event'**, with over

70 students participating.

The **EirGrid Cleaner Climate Award** was given to

15 projects

at the SciFest@ College level, and

144 projects at SciFest@School.

Travel

We developed a **'Green Travel Pack'** in collaboration with the National Transport Authority to promote sustainable commuting.

Survey revealed **78%** of our workforce walk, cycle or use public transport.

Biodiversity

EirGrid was awarded the **Irish Planning Institute Award in Climate Action and Biodiversity** for the Celtic Interconnector Project.

No net loss of habitats achieved on **100%** of major projects.

Science Based Targets

Emissions due to business travel have decreased by

82% as compared to 2019.

Employee commuting emissions decreased by

62% as a result of hybrid working model.



Our Sustainability Journey



In support of our primary goal to 'Lead the island's electricity sector on sustainability and decarbonisation', we developed our first [Group Sustainability Strategy](#) in 2021. Our Sustainability Strategy aligned our targets to the most relevant and impactful of the UN's Sustainable Development Goals (SDGs) and is guided by the three pillars of:

-  Driving climate action and transformation of the electricity system.
-  Commitment to a sustainable society.
-  Being a responsible business.

Over the last year, our focus has been on embedding this strategy across the organisation, and we have continued to make strong progress across all pillars.

Driving Climate Action and Transformation of the Electricity System

Our aims under this pillar are:

-  Deliver the secure transition to a low carbon electricity system and to support and embed the critical thinking required to deliver the electricity system transformation.
-  Ensure climate change adaptation is factored into our asset management forward planning.

In this pillar, we have updated our [Shaping Our Electricity Future Roadmap](#) to put us on a pathway to achieving the 2030 targets, in line with the Government's climate ambitions. For more information on the implementation of *Shaping Our Electricity Future Roadmap*, see page 50. During this year, work has been carried out on climate change adaptation on our asset management approach through identifying physical risks and putting mitigation measures in place.

Committed to a Sustainable Society



Our aims under this pillar are:

-  Create and inform societal awareness of the challenges we face and the role we can all play.
-  Support learning and skills development across society to achieve the transition.
-  Support and promote diversity and inclusion.
-  Promote a culture of health and safety.

This year, we have continued to enhance our approach under this pillar by implementing our *Public Engagement Strategy*, delivering the essential consultation processes undertaken to inform our infrastructure delivery programme and our commitment to employee development, community engagement and career development programmes.

Being a Responsible Business

Our aims under this pillar are:

-  Further embed sustainability into governance, decisions, and delivery across the business.
-  Manage and reduce our own carbon footprint.
-  Achieve the highest ethical standards.
-  Increase transparency on our non-financial performance.

This year, we have continued to develop strong governance structures with a focus on climate and sustainability, aligning with our commitment to further embed sustainability into our business operations. Within this, we have developed and adopted key policies for the business including energy and environmental policies for the Group. As part of the Science Based Targets emissions footprint baselining and assessment exercise undertaken in 2021, we committed to targets to reduce our emissions impact. In October 2022, we have received external certification for our efforts in this space, through the Business Working Responsibly (BWR) Mark awarded by Business in the Community Ireland and aligned with the National Standards Authority of Ireland.



Environmental

At EirGrid Group, our most impactful contribution, from a sustainability perspective, is to drive climate action through the transformation of the electricity system, realising the broader decarbonisation benefits that can materialise across the economy through electrification. In doing so, we are directly at the centre of supporting the outlook for a net zero economy that is shared across the island. For more information on the execution of our *Shaping our Electricity Future Roadmap*, see page 50.

Carbon Footprint Management

Science Based Targets

EirGrid Group developed our emissions reduction target in line with the SBTi's criteria in 2021, against a baseline of 2019 data and SBTi validated our Science Based Targets in March 2022. EirGrid's Science Based Targets are summarised below:

Target	Expected Impact	How to measure it
Science Based Target 1	Reduce direct and indirect emissions by 50%	Reduce absolute Scope 1 and 2 carbon emissions 50% by 2030 compared to the 2019 baseline year
Science Based Target 2	Reduce indirect emissions from Dispatch Balancing Services by 35% per MWh of overall system demand	Reduce Scope 3 Dispatch Balancing Services – related carbon emissions by 35% per MWh of overall system demand by 2030 compared to the 2019 baseline year.
Science Based Target 3	Reduce all other indirect emissions from our activities by 30%	Reduce all other absolute Scope 3 carbon emissions by 30% by 2030 compared to the 2019 baseline year



What are Science Based Targets?

Science Based Targets provide a clearly defined pathway for companies to reduce greenhouse gas (GHG) emissions, helping prevent the worst impacts of climate change and facilitate sustainable business growth.

Targets are considered 'science-based' if they are in line with what the latest climate science deems necessary to meet the goals of the Paris Agreement – limiting global warming to 1.5°C above pre-industrial levels.

Under the GHG Protocol, emissions are classified into three scopes: Scope 1, Scope 2 and Scope 3. These scopes are determined by where the emissions originate from. Scope 1 covers the direct emissions that are owned or controlled by a company, whereas Scope 2 and 3 indirect emissions are a consequence of the activities of the company but occur from sources not owned or controlled by it.

Scope 1: refers to direct emissions that are owned or controlled by the company.

Scope 2: relates to emissions from purchased electricity, heating and cooling.

Scope 3: refers to indirect emissions up and down a company's value chain, including activities like Purchased Goods and Services and Capital Goods.

In 2023, EirGrid Group completed our Carbon Footprint Assessment for 2022. The results of this assessment are summarised below.

Target	Expected Impact	FY2021 (tCO ₂ e)	FY2022 (tCO ₂ e)	2021 vs 2022	Progress against Target
Science Based Target 1	Reduce direct and indirect emissions by 50% (Scope 1 & 2 emissions)	1,366	1,480	↑	→
Science Based Target 2	Reduce indirect emissions from Dispatch Balancing Services (DBS) by 35% per MWh of overall system demand (Scope 3 emissions - DBS)	1,348,771	763,030	↓	↓
Science Based Target 3	Reduce all other indirect emissions from our activities by 30% (Scope 3 emissions excluding DBS)	5,919	7,135	↑	↑



FY 2022 Emissions



Tons of CO₂ equivalent (tCO₂e)
 is a standard measure used to compare greenhouse gas emissions from carbon dioxide (CO₂) or other greenhouse gases (GHG) based on their global warming potential.

Total emissions (including DBS)
764,510 tCO₂e



Scope 3 Categories

1	Business Travel	107 tCO ₂ e	4	Employee Commuting	442 tCO ₂ e
2	Capital Goods	2,314 tCO ₂ e	5	Fuel & Energy Related Activities	309 tCO ₂ e
3	Purchased Goods & Services (excluding DBS)	3,958 tCO ₂ e	6	Waste	6 tCO ₂ e

*Figures have been rounded for ease of presentation.

Progress for Science Based Target 1

Electricity consumption at our offices drives the vast majority of the emissions in Scope 1 and 2 – whilst we have made some modest improvements due to energy efficiency measures in our offices, our overall consumption remains broadly similar.

Progress for Science Based Target 2

Science Based Target 2 represents >99.5% of EirGrid’s overall emissions footprint. It relates to Dispatch Balancing Services which we assessed to be a Scope 3 activity during the process to set our targets in 2021. Dispatch Balancing Services are TSO actions to balance the grid to ensure that the system is secure from a system operation perspective and represent 99% of our carbon footprint. There has been a reduction in the Science Based Target 2 (SBT2) emissions since the base year of 2019.

However, the level of Dispatch Balancing Services is highly dependent on the level of constraint or curtailment on the system. Forecasting Dispatch Balancing Services is challenging as it is driven by a number of different factors including weather and the availability of conventional generation. As the rules surrounding the Dispatch Balancing Services are set by the SEMC and not EirGrid, EirGrid has limited scope to influence it. A change in the market rules would be required to drive significant impact.

Progress for Science Based Target 3

Science Based Target 3 (SBT3) increased this year due to an increase in Purchased Goods and Services and Capital Goods driven by increased scope/scale and new activities for EirGrid since the baseline year include:



New government policy to achieve 80% RES-e by 2030.



Offshore transmission asset ownership and operation.



Celtic interconnector and Greenlink.



Implementation of the solutions to address security of supply (Temporary Emergency Generation).

EirGrid Group witnessed a significant reduction in travel made by employees for business and commuting to the office since the return to our offices, following the COVID-19 pandemic. Emissions due to business travel have decreased by 82% as compared to 2019. Likewise, employee commuting emissions dropped substantially by 62%, as a result of hybrid working model and an increase in the use of sustainable modes of commuting, such as walking, cycling, and public transport.

What are Dispatch Balancing Services? (DBS)

Dispatch refers to the issuing of instructions by the Control Centres in EirGrid to power generators, demand side units, interconnectors or pumped storage plant about their times, fuel, manager of operation or output.

Dispatch Balancing Services refers to the process of how generators are instructed. Within this, Dispatch Balancing Costs relate to a number of payments in this process. EirGrid is responsible for forecasting and managing all activities associated with Dispatch Balancing. The ruleset for Dispatch Balancing is set by the SEMC.

Climate Change Adaptation

EirGrid is responsible for assessing the risk due to climate change on our asset management approach. Physical climate change risks are those which occur as a result of the changing weather patterns associated with climate change. EirGrid has completed a number of studies into the impacts of climate change on the transmission system. The greatest risk to the transmission system has been identified as flooding arising from river or drainage systems exceeding channel

or infrastructure capacity limits, storm surges, rising sea levels and extreme precipitation levels. Assessments were completed to identify areas and specific station and overhead line assets vulnerable to the impacts of climate change. Those sites that were identified as vulnerable to the risk of flooding have undergone further studies to identify the adaptative measures required to mitigate this risk. These climate change adaptation projects are currently going through the approval process, with completion due in October 2028.



Sustainable Procurement

In 2021, EirGrid Group undertook a sustainable procurement assessment to evaluate our approach against the international standard for sustainable procurement, ISO 20400. We then used this to identify appropriate social and environmental metrics and KPIs to incorporate into our procurement processes.

We are continuing to engage with our strategic partners on our evolving sustainable procurement practices as part of our vendor management process. In 2022-2023, we updated our Modern Slavery and Human Trafficking Statement, which sets out the steps taken to combat modern slavery both in our business and supply chains.

Sustainable Procurement Training

During the year we ran a number of workshops, supported by sustainable procurement experts, with our Commercial Management team on

sustainable procurement practices. Sustainable procurement is now being embedded into our documentation and business as usual processes on an ongoing basis.

Biodiversity

EirGrid Group is committed to monitoring and improving the effectiveness of our biodiversity actions, in response to our obligations. We already endeavour to avoid or reduce impacts on biodiversity when developing electricity transmission projects. In response to the twin biodiversity and climate crises, we are aiming higher to restore nature.



Irish Planning Institute Award – Climate Action and Biodiversity

This year, EirGrid was delighted to be awarded the Irish Planning Institute Award in Climate Action and Biodiversity for the Celtic Interconnector Project. On biodiversity, the project implements 'Nature Inclusive Design' by committing to replace existing species-poor hedgerows which are removed for construction with species-rich native, locally sourced trees. All landscaping at the Ballyadam Converter Station will function for

biodiversity, rather than amenity or aesthetics. The landscape design restricts use of commercial seed, instead adopting a low intervention approach of natural recolonization, with vegetation regrowing from existing turves and seed bank. The design includes an open water attenuation pond with vegetated banks, protection and retention of 'priority' orchid-rich grasslands, translocation of threatened Greater Knapweed plants to a permanent meadow area to be managed long-term by EirGrid, and species-rich native woodland planting.

Nature Restoration Action

Aligning with these goals, in 2019 we commenced a series of nature restoration projects, starting with the East West Interconnector (EWIC) Biodiversity Project, in collaboration with Hitachi Energy. In 2022, we established contractual 'Nature Inclusive Design' requirements across our capital projects, in collaboration with our inhouse ecologist, ESB, and nature bodies where appropriate. In 2023, after several successful pilot projects we agreed with ESB, Nature Inclusive Design measures at onshore substation sites (native woodland and scrub planting, and grassland restoration).

The results of our Nature Restoration initiatives can be seen below:

- No net loss of habitats* achieved on 100% of major projects**.
- Net gain of habitats achieved on 80% of major projects.
- Nature Inclusive Design delivered biodiversity enhancement on 80% of major projects.
- Bird flight collision risk mitigated on existing overhead lines by retrofitting bird flight diverters on 22.3km of lines.

*No Net Loss and net gain was calculated as simple habitat area; the calculation excluded losses of low ecological value habitats.

**Major Projects defined as new Under Ground Cable projects, new substation projects and substation extension projects (N=10 planning applications in FY23)

Ecological Record Submission

Under the [National Biodiversity Action Plan](#), EirGrid continues our commitment to meeting and acting on its obligations to protect our biodiversity for the benefit of future generations through a number of strategic actions and key performance indicators.

With a focus on 'strengthen[ing] the knowledge base for conservation, management, and sustainable use of biodiversity', EirGrid has reached its initial target of submitting 1,000 ecological records to the National Biodiversity Data Centre by the autumn of 2023. These records are of animal and/or plant sighting at a particular time and location. These records are useful in helping to inform future development and research for species distributions, so we require anyone working on EirGrid projects to compile them. Our target is to submit over 5,000 records by autumn 2024.

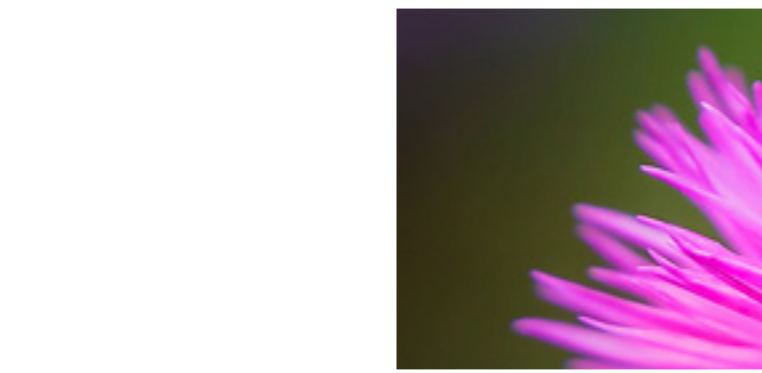
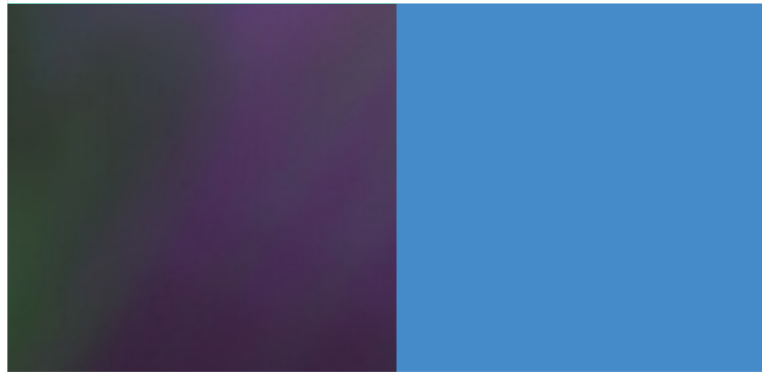
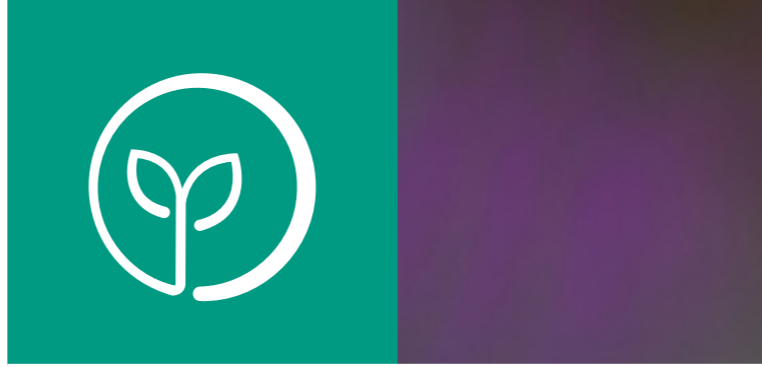
Strategic Environmental Assessment (SEA) Monitoring

In January 2023, EirGrid published its [SEA-related Monitoring Report](#) of EirGrid's [Grid Implementation Plan](#)

[2017-2022](#). The purpose of the project was to monitor the environmental performance of EirGrid's [Grid Implementation Plan 2017-2022](#).

As part of this process, EirGrid reviewed over 100 environmental reports for projects delivered over a five-year period (2017-2022), identifying the real environmental of our projects, data gaps to fill in the next plan cycle, and implementing process and project development changes to mitigate the effects identified.

University College Dublin (UCD) is proposing EirGrid's SEA monitoring as a good practice case study in third-level education modules. The Environmental Protection Agency is finalising details on a SEA capacity building programme for government, local authorities, and other public bodies. It is anticipated that EirGrid will be invited to present this project as part of the SEA monitoring module within that programme. EirGrid presented the findings of this research to Irish and international government agencies throughout 2023 and will continue to do so, as necessary.





Social

Achieving the Government’s climate ambition will require a significant societal change, and EirGrid Group has an integral role to play in that transition. We have committed to working across all stakeholder groups, ensuring that our business operations are conducted in a way which considers the environmental impact of our activities in terms of the use of products, our interactions with the land, the water, communities, and habitats.

Social Partnerships

SciFest

In 2021, we commenced our partnership with SciFest on the [SciFest@School programme](#). The SciFest programme promotes science, technology, engineering, and maths (STEM) education through the provision of a forum for students at local, regional, and national level to present and display their scientific investigations.

This year, we were delighted to extend our partnership with SciFest as a Project Partner. This sees the EirGrid Cleaner Climate Award rolled out to the SciFest@School, SciFest@College and the SciFest National Final.

The EirGrid Cleaner Climate Award recognises projects that best demonstrates the design of a creative, innovative approach which contributes to a cleaner energy future. By expanding this award, we are continuing to provide a space for second level students to explore and develop their ideas pertaining to a cleaner energy future, as we work to transition the power system.



DCU Access to the Workplace Programme

Aligning with our focus on education, we continued our partnership with the DCU Educational Trust on its [Access to the Workplace Programme](#) to make education accessible and achievable to young people from under-represented backgrounds. As part of our partnership, a student from the DCU Access Programme undertook an internship in summer 2023, providing invaluable professional experience and developing important skills which can be applied as they return to complete their final year of studies.

Ellenfield Community College

Building on our existing relationship with Ellenfield Community College (formerly Margaret Aylward Community College) in Whitehall, Dublin, in May 2023 we launched the second cycle of our two-year mentoring programme with Leaving Certificate students through the [Business in the Community Ireland \(BITCI\) Action on Education Programme](#).

The EirGrid Graduate Development Programme participants provided hybrid group mentoring sessions on a variety of topics including career opportunities, personal effectiveness, and important life skills development. These sessions proved mutually beneficial, providing an opportunity to gain exposure to new and different perspectives, learn from diverging experiences and improving communication, self-confidence and self-awareness.

This year, EirGrid was delighted to mark the 10-year anniversary of our partnership with Ellenfield Community College, and we are very excited to see the partnership continue to develop and flourish in the future.

Young Social Innovators

In February 2022, we launched a new partnership with the non-profit organisation Young Social Innovators (YSI). The partnership saw EirGrid become the new Climate Action and Energy partner to YSI for a three-year period and also involved the launch of a new Climate Action and Energy Award.

In partnership with Young Social Innovators (YSI), EirGrid hosted its first ever in-person youth event in January 2023. EirGrid invited 70 participants of the YSI programme to the 'Powering Up Event', held in the Aviva Stadium, Dublin. Young people travelled from across the country to take part in the event which included workshops on a range of different topics, including Ireland’s 2030 targets, the UN Sustainable Development Goals and Biodiversity. The groups used the information they learned and applied them to their team projects with the hope of achieving an award in the EirGrid Sponsored 'Energy and Climate' category of the programme.

Through this partnership, we recognise the importance to involve young people in dialogue surrounding climate action efforts, and we look forward to continuing to develop and enhance this partnership in the future.



Friends of the Earth and Renewable Grid Initiative

In 2022-23, we continued our collaborative project with Friends of the Earth and the Renewable Grid Initiative to engage communities and groups on Ireland's energy transition. The core activity of the project is focused on inclusive discussions and reflections with communities, civil society organisations, local groups, and other stakeholders. Over three years, the project is supporting diverse, open dialogues on the challenges and opportunities associated with Ireland's energy transformation.

In December 2022, we concluded our Solar Schools project and For the Love of Solar competition, in partnership with Friends of the Earth. This project was designed to challenge the opposition to solar power for schools which existed in Ireland, bringing solar power into communities whilst demonstrating the tangible benefits of renewable energy generation in community buildings like schools. The Pilot Competition phase (2019-2020) resulted in the successful installation of solar panels at five school locations, with the National Competition phase (2020-2022) resulting in the installation at a further eight schools across Ireland.

ElectricAid

Electric Aid is a social justice and development fund between EirGrid and ESB employees. All donations made from EirGrid members' salaries or pensions are matched by the company on a 2:3 ratio to a ceiling of €275,000 annually.

During the year, ElectricAid supported 76 projects in six continents. All projects funded were linked to the UN SDGs and geographically distributed across 32 countries in six continents. ElectricAid's focus of support is on development, and it supports communities through self-help and, when needed, emergency relief. In 2022-2023, the key areas of focus were, good health and wellbeing, clean water and sanitation and quality education.



Employee Engagement Diversity and Inclusion

Building a diverse and inclusive workforce is an important goal for all of us at EirGrid as we play a key role in the transformation of the electricity sector. For us to be successful, our organisation should mirror the communities we serve, reflecting a modern and progressive Ireland. We want everyone to feel that they are treated fairly and equally regardless of race, gender, religion, sexual orientation, marital status, or disability.

We recognise that diversity in its wider form paves the way for much needed new levels of creative thinking, problem-solving and collaboration – essential as we strive to address Climate Change and to transform the power system for future generations. We celebrate that our people come from different backgrounds, have different experiences, and different points of view. We now have more women than ever in senior roles which places us ahead of the wider industry in terms of

representation, however we have significant opportunity for further change. We are pleased to have welcomed our largest intake of females into our graduate programme in 2023.

To nurture diverse talent, we actively encourage and support diversity at all levels, spotlighting and finding innovative ways to harness this on the leadership journey. Extensive leadership and development programmes are open to all employees. Our Graduate Programme has been one avenue for introducing diversity at the early career stage. We will continue to promote diversity in recruitment and to be aware of best practice guidelines. In doing so, we will grow our capability into the future and ensure we are well resourced to meet the opportunities ahead.

This year, to build an attractive and inclusive employer brand, we broadened our reach in promoting opportunities for graduates through increased engagement with a wider range of colleges and universities. We implemented our 'Earn and

Learn' pilot programme to attract candidates from diverse backgrounds into our organisation.

We welcomed female STEM teachers in training to intern with us and hosted a 'Women In STEM' panel discussion for graduates and interns. We continued our sponsorship of the SciFest science fair network, which directly associates EirGrid Group with efforts to inspire young people to pursue STEM at third level.

We work hard to make sure everyone who joins our company is welcomed and nurtured to be their best and to be supported to make their whole lives a success. We are proud to be ambitious, accountable, transparent, and collaborative in all our dealings. We are all enjoying the changes that a diverse workforce is bringing to our culture and look forward to learning more as we progress our multi-year plan.

Education and Skills for Employees

We know our people are key to our business success and we strive to find new and innovative ways to upskill our teams and to grow our leadership capability – a business imperative given our Purpose ‘*To Transform the Power System for Future Generations*’. We worked hard to grow our organisation over the past year, attracting individuals with the right skills and experience into the organisation from Ireland and abroad, bringing even more diversity of skills and thinking into our teams.

We continue to refresh our development framework (EirSkills) to ensure it is offering the right mix of technical and soft skills development modules. Our blended approach to skills development, which includes new digital tools, offers our teams a range of opportunities to learn and develop at times to suit them.

We continue to review how we welcome new people to our organisation – new colleagues who are joining from across the world and from a diverse range of disciplines. We want to make the right information available, at the right time, to ensure they have what they need to be successful in their roles.

We are proud of our colleagues who invested in their careers by gaining additional qualifications and we were delighted to sponsor their endeavours. We have continued our successful Graduate Development Programme and a new intake of talented graduates joined EirGrid in September 2023.



Health, Safety and Environment

EirGrid is committed to achieving and maintaining the highest standards of health, safety and welfare for all its employees and for any other persons who may be affected by our activities, and to the protection of the environment.

EirGrid operates a Health, Safety, and Environmental (HS&E) Management System based on the requirements of the International Occupational Health & Safety Standard: ISO45001:2018 and the Environmental Management Standard, ISO14001:2015.

Our HS&E management system was reviewed during 2022-23 financial year ensuring the HS&E processes continued to be aligned with statutory and regulatory requirements. A major milestone during this period was the successful

external review of our ISO45001 and ISO14001 accreditation and our EirGrid TSO technical and safety audit, with zero non-conformances identified on all external audit reports.

Our HS&E Management System enables us to consider various risks associated with our activities, to employees and others who may be affected by these activities, and to the environment; and to place these risks in the context of any relevant legal or other requirements, ensuring that preventative and control measures are adequate and meet best practice standards. Our Group Health & Safety Risk Hierarchy of Controls includes a focus on sustainability within the control methods. We recognise that we have a responsibility to demonstrate sound environmental management and promote sustainability.

We have in place a programme to manage our environmental impacts responsibly, through setting strategic objectives annually and will endeavour to implement best practice when practicable. We continued to conduct our activities in an environmentally responsible manner to protect the environment from harm, degradation, prevent pollution and continually improve the management systems performance. We have actively promoted awareness among our employees, through appropriate communication and training programmes.

The Group Health, Safety & Environmental Forum, which is made up of employees from across the business, continued to meet across this financial year and is responsible for evaluating and proposing suitable environmental objectives to the Executive Team.

Group Connect

We value collaboration, we know it is key to success for our teams, and over the past year, we enhanced our onboarding programme ‘Group Connect’ to include more opportunities at an early stage for all new joiners to network with colleagues from across the business. The Group Connect takes place each quarter across two half day sessions. New joiners are welcomed to the company

personally by the Chief Executive and Chief People & Information Officer, alongside various Head of Functions and Team Leads across the organisation, who present an overview of their functions. This is a great way for new joiners to learn about our purpose and strategy and find out more about the responsibilities of each function, and it provides an opportunity to meet colleagues from across the organisation.





Merchandising

This year, EirGrid launched its new visual identity. As part of this, we identified an opportunity to undertake an assessment of our existing procurement practices regarding branded merchandise. In the first instance, we have limited the purchasing of significant quantities of branded merchandise. Similarly, in support of sustainable procurement, we endeavoured to ensure that all merchandise utilised environmentally conscious materials, aligning with our sustainability goals. For example, employees participating in running events wore t-shirts made from 100% recycled plastic bottles.

In parallel with this, we ensured we reused and recycled our stock of existing merchandise in an organised, secure, and sustainable way. We repurposed merchandise containing our old logo and reskinned over 40 pop-up stands, which are used at public engagement events, industry workshops, careers fairs and other stakeholder events. Our efforts are directly aligned to the 'being a responsible business' pillar of our sustainability strategy, and we will continue to embed responsible business practices into our daily operations.

Sustainable Merchandise

Sooner Than Later, our Sustainable Merchandise Partner, is an eco-friendly and environmentally responsible print and mailing company which

values the environment and offer a wide range of sustainable printing options. EirGrid has chosen to work with this supplier, in line with our sustainable procurement practices.

Travel

This year, EirGrid continued its partnership with the National Transport Authority (NTA), and we participated in a number of initiatives in their Smarter Travel for Workplaces, which actively promotes and encourages sustainable methods of travel. As part of this, EirGrid actively participated across the year in programmes including the Walktober and Marchathon steps challenges, as well as the Ready, Step, Cycle cycling challenge. These initiatives are incredibly well-received by our employees, and we look forward to seeing them continue to flourish in future.

This year, we have focussed on improving our support for cyclists, encouraging sustainable travel, through offering events like complimentary cycle clinics, providing employees the opportunity to trial electric bikes. To foster improvements in our cycling infrastructure, we launched our 'Cycle Parking for Persons with a Disability', and we have developed a 'Green Travel Pack' which promotes sustainable commuting or business travel alternatives.



Employee Commuting

This year, we analysed and published the results of the EirGrid Group Employee Commuting Survey 2022. These results have provided a great insight in guiding our approach to sustainable travel. This year's survey has depicted outstanding results,

revealing that 78% of our workforce commute using a sustainable travel method such as walking, cycling and public transport. EirGrid will continue to support and encourage active and sustainable travel across the organisation.



Community Engagement

We have continued to develop and implement the way we engage with our stakeholders, in accordance with our ambitious *Public Engagement Strategy*. Engagement is an integral part of what we do at EirGrid and engagement is vital to ensure that we can transform the power system for future generations. We recognise the value of creating an open, transparent dialogue with the wider society and we intend to engage with a broad range of stakeholders in meaningful discussions about the future and the role of the grid.

Energy Citizens Roadshows

In 2022-23, EirGrid maintained the momentum from the previous year on our Energy Citizen Roadshow events. These events aim to inform local communities on how the organisation plans to future-proof the electricity grid as well as providing information about microgeneration, home energy upgrades and retrofitting grants,

and regional development issues. The roadshows follow on from the *Shaping Our Electricity Future* consultation programme, during which EirGrid sought views and inputs from all sectors of society and industry about grid development.

The roadshows were held in collaboration with our partners Sustainable Energy Authority Ireland (SEAI) and ESB Networks, as well as a multitude of regional exhibition partners such as local authorities, energy upgrade suppliers and Public Participation Networks (PPN). To date, EirGrid has held 20 roadshows, with 14 roadshows being held in 2022-2023 in Kildare, Naas, Maynooth, Meath, Mayo, Cork, Waterford, Galway, Laois and Kilkenny. Over 500 members of the public, community organisations, business associations and the farming community got actively involved in this discussion.

The Energy Citizen Roadshows have enhanced our understanding of the community's attitude towards hosting grid infrastructure and

their ambitions to play their part on the climate transition. This has enabled us to gain a deeper knowledge of their priorities and perspectives. We will continue to roll out these events in 2023-24.

Community Benefit

When we are upgrading or adding new transmission infrastructure in an area, to help make the grid more efficient and sustainable, it will often involve some disruption to the local community.

Our [Community Benefit Policy](#) recognises the importance of the local communities who support our work. Under this initiative, we create a community benefit scheme in proportion to the scale of the project and establish a Community Forum to ensure that the scheme is designed for the local community, by the local community.

Celtic Interconnector Community Benefit Fund

The €2.4 million Celtic Interconnector Community Benefit Fund was established by EirGrid, in recognition of the importance of the local communities who support our work and the temporary disruption which may be caused within proximity of the cable line during the construction phase of the project. The fund will be delivered in three phases over the project period 2023-2026 and will focus on three core streams: Community, Sustainability and Biodiversity.

In July 2022, SECAD Partnership (South East Cork Area Development) was appointed as fund administrator for this fund and has since then worked closely with EirGrid, the Celtic Interconnector Community Forum, local communities, and stakeholders to develop a community benefit strategy relevant to the geographical area of the project. Placing communities at the heart of the strategy, a collaborative, 'bottom-up approach' to its development was adopted with local communities and stakeholders provided an opportunity to inform and shape the community benefit fund

priorities for the Celtic Interconnector project area through face-to-face meetings, online surveys and workshops facilitated by subject experts.

An in-depth community consultation took place over the period July 2022 – February 2023 to ensure as many voices as possible were heard when shaping strategic priorities and ensuring maximum input from those impacted and living in the Area of Benefit. The consultation received over 500 submissions, with workshops and one-to-one clinics with community members and relevant statutory agency bodies contributing. The strategy that came from this work has been designed collaboratively for the local community, by the local community.

It is anticipated that the fund will actively support communities within the Celtic Interconnector project area to deliver on projects and initiatives which strengthen opportunities and address challenges across the three funding streams. Phase 1 of the fund worth €960,000 opened for applications on 29 June 2023 and closed on 15 September 2023, with successful projects announced before the end of 2023.



Laois-Kilkenny Community Benefit Fund

We are now seeing the real impact and are building a positive legacy in the Laois-Kilkenny communities who were awarded Community Benefit funding in 2022. This is reinforcing EirGrid's approach to putting communities at the heart of our engagement work and maximising the benefit to those communities hosting grid infrastructure and impacted by our projects.

Laois Kilkenny Community Benefit Fund: Ballinakill GAA Club

Project Overview

Ballinakill GAA Club has supported hurling facilities for the parishes of Ballinakill and Knock since 1888. The club also has players from surrounding communities including Wolfhill, Ballyadams, Newtown, Crettyard and Arles.

The club facilities provide for all members of the community, providing green space and facilities with activities such as boot camps, individual fitness, events and field days.

With funding of €14,850 from EirGrid's Laois Kilkenny Community Benefit Fund, Ballinakill GAA have constructed a walking/running track surrounding the GAA pitch, undertook groundworks and erected security fencing.

Impact and Community Benefit

This project has provided a safe and fit for purpose walking/running track for all the members of the community. This is an inclusive space benefitting the health and wellbeing of the community. The track is being used by all members of all ages, children and seniors in the community.

Laois Kilkenny Community Benefit Fund: Spink Comhaltas

Project Overview

Spink Comhaltas provides music classes, performance events and prepares students for music competitions, and Comhaltas traditional music exams; spanning music theory, aural music skills, and the history of music styles and musicians. Above all, Spink Comhaltas focusses on developing confidence, teamwork, respect and social skills.

€17,300 through EirGrid's Laois Kilkenny Community Benefit Fund to deliver the Spink Music Festival in 2023, to inspire and relaunch activity following COVID-19 restrictions. The festival included competitions, master classes and a concert.

Impact and Community Benefit

Spink Comhaltas Music Festival was held in Abbeyleix on 25 March 2023. The theme of the festival was to inspire young musicians for future. This project provided an inclusive, social, and educational opportunity for musicians of all ages.

Music makes a positive contribution to mindfulness and mental health, and the social aspect encourages people to meet and make connections.

Laois Kilkenny Community Benefit Fund: Ballyragget Scout Group

Project Overview

Ballyragget Scout Group caters for children from 6+ years of age from Ballyragget, Lisdowney, Conahy and Castlecomer. The Scout Group provides outdoor education and activity for children of all abilities, teaching them how to care for themselves, first aid, arts and crafts, camping, etc.

With funding of €5,000 from the EirGrid Laois Kilkenny Community Benefit Fund, Ballyragget Scout Group purchased important resources and items to improve the service for children and administration, this included the purchase of head torches, compasses and other scouting equipment, a solar charger and power bank, a mobile defibrillator, sterilising units for tents, and sensory equipment for children with special needs. The Scout Group were keen to source greener and reusable materials and technology, where possible.

Impact and Community Benefit

New scouting equipment has improved the experience for children and leaders alike. The purchase of a mobile defibrillator was an essential item to have for both in hall activities, trips and locally for other groups. Sensory equipment for children with special needs helps with developmental growth.

Funding also supported some educational trips, one of which was a visit to the Cool Planet experience, which is a fun, interactive climate experience in Powerscourt.

“The equipment opens up new avenues of adventure for all scouts”

Pat Farrell,
Ballyragget Scout Group





Offshore Community Engagement

EirGrid recognised the key role that offshore wind will play in meeting Ireland's energy needs and in the Irish economy in the next decade and beyond. We are strongly supporting the Government's ambition, through our collaboration with our key stakeholders and industry, and through the work being undertaken in the organisation.

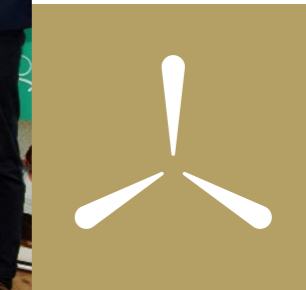
In 2022-23, EirGrid, in partnership with the DECC, hosted six information events as part of Offshore engagement across counties Waterford, Wexford and Cork. Further to this, two roadshow events were held in Cork and Waterford. We will continue to build on this engagement in the year ahead under the *Shaping Our Offshore Energy Future Roadmap* – see page 62 for more information.

Offshore Renewable Energy (ORE) Seafood Working Group

We know that the seafood and aquaculture industry are important to the national and local economy and culture of Ireland's coastal communities. EirGrid is deeply committed to engaging with fishers, representative groups and all involved in marine activities and will engage with all throughout the project.

EirGrid is a member of the *Offshore Renewable Energy (ORE) Seafood Working Group* which was established by Government in May 2022 to facilitate discussion on matters arising from the interaction of the seafood and offshore renewable energy industries. We are committed to adhering to the principles for engagement as agreed by the Working Group and as detailed in the recent publication [Seafood/ORE Engagement in Ireland – A Summary Guide](#).

We frequently engage with DECC to ensure alignment in overall approach and to streamline our engagements to minimise disruption to our stakeholders.



Powering Up Dublin

EirGrid's Powering Up Dublin programme is an ambitious upgrade to the Dublin transmission system that will be required to continue to support growth and economic development in the Dublin region. Substantial progress has been made on this project during 2022-23 and will continue over the coming years. See page 56 in the Business Review section for more information.

Over the past year, Powering Up Dublin has been supporting communities throughout Dublin by participating in a number of events, including:

Brack and Bingo

This intergenerational event (sponsored by EirGrid) was organised by teenage members of Swan Youth Services in Dunne Street, Dublin 1. It consisted of bingo, brack, music and tea for over 50 retired members of the local community. This event was successful in creating awareness about the Powering Up Dublin Programme and the proposed Finglas to North Wall replacement cable that will be located near communities in the North Dublin inner city area.

Transition Year Workshops

During Engineers' Week in February 2023, our Community Liaison Officers and Graduate Development Programme participants visited five schools and engaged with over 400 students about the Powering Up Dublin public consultation, highlighting the importance of having your say and pathways to engineering.

Information Stands

Sandymount and Merrion Residents Association (SAMRA) and Gallops Residents Association invited EirGrid to set up information stands and engage with their members at their AGM meetings about the Powering Up Dublin Programme. With over 200 people in attendance at these AGMs, this was a great engagement opportunity for the programme.

Clean Coasts Beach

Clean This year, EirGrid employees volunteered for the 'Clean Coasts Big Beach Clean' where they collected and removed over 90kg of rubbish from the Poolbeg Peninsula.



Customer Engagement

Our customers include those directly connected to the transmission system. Some customers generate electricity from conventional or renewable sources, while others have a high demand for electricity, which only the transmission system can provide. Others provide the services necessary for operating the transmission system, such as demand side units and energy storage units. Interconnector customers provide interconnection to other electricity systems.

We also serve the electricity suppliers and broader stakeholders with an interest in the operation and enhancement of the transmission system (including industry representative bodies) and respond to a wide range of needs across the wholesale energy sector in Ireland.

We recognise that many of our customers are key enablers to meeting the 2030 targets through electricity generation (including microgeneration), interconnection and the supply of necessary services to operate the system with high penetration of generation from renewable sources. This year we have continued to enhance our engagement to ensure we continue to meet the evolving needs of our customers.



Throughout 2022-23, we continued our work to deliver an enhanced customer journey from start to finish, focusing on effective customer and industry engagement. This work focused on early engagement and ensuring that customers and industry stakeholders can easily find relevant and up-to-date information on connecting to, as well as the planning, development and operation of the electricity grid.

An overview of key initiatives we undertook in order to effectively engage with our customers are listed below:

- In February 2023, a customer satisfaction survey was issued to 77 customers to ask for feedback on their experience of engaging with EirGrid during 2022. The survey results are utilised to inform and enhance our stakeholder engagement and drive excellence in customer service across various teams within EirGrid.
- In June 2023, an outage requirements survey was circulated to all customers to obtain their outage plans for the forthcoming year. This engagement allows EirGrid to more

effectively streamline and maximise efficiency of the wider transmission outage planning process.

- The Customer Vision workstream kicked off in August 2023. After gathering colleague and customer insights and perspectives in 2023, via a series of in person interviews, the customer team began implementing a roadmap for the development of tangible enhancements to the EirGrid Customer Experience. This work included changes to customer communications, increased proactive engagement and enhanced technological supports. The customer team will be considering next steps and how we can build and improve on the feedback received to date through the Customer Vision workstream.

Throughout the financial year, we hosted 60 customer clinic meetings with 38 developers concerning 92 individual projects, to discuss future generation and demand connections with our subject matter experts (SMEs) in their consideration of future projects, ahead of submission of connection

applications. The Customer team also engaged with customers and internal SMEs to coordinate Connection Method Meetings for Low Carbon Inertia System (LCIS) projects wishing to participate in the Procurement process.

In preparing connection offers for customers, we arranged a large number of engagements to address any issues that may arise and to lead to better outcomes for all parties. This included how they would be connected to the grid and how future projects would operate in the electricity market.

Engagement took place, both collectively and bilaterally, with the Phase 1 offshore customers to support them in their readiness for the ORESS 1 auction, which took place in May 2023. This included multiple engagement workshops on technical and contractual matters. More project specific engagement is now ongoing with the successful ORESS-1 projects, as their project delivery momentum increases. Engagement with industry bodies around Phase 2 also commenced towards the end of this financial year and will gain momentum over the next year.

Shaping Our Electricity Future Advisory Council

EirGrid and SONI established the Advisory Council after assessing potential options for facilitating ongoing industry engagement on the issues, challenges and activities set out in the Shaping Our Electricity Future Roadmap. The Shaping our Electricity Future Advisory Council is a group

of approximately 30 subject matter experts, representing various sectors of electricity industry in Ireland, Northern Ireland and further afield. The aim of the Advisory Council is to provide a forum for sharing relevant information related to implementation of the Roadmap, for discussing stakeholder views and concerns in relation to delivery, and for providing input and advice on relevant matters.

Stakeholder Engagement

Effective stakeholder engagement is essential for EirGrid to deliver on our strategy. EirGrid produces and publishes a review of our stakeholder engagement annually. This year, we published

a review of our performance in 2022 and our plan for 2023. This covered a broad range of stakeholders across industry, society, and statutory groups. Both documents were subject to public consultation, providing our stakeholders with the opportunity to provide insightful feedback on our

work at different stages of the process. We encourage collaboration with our stakeholders to develop new solutions and approaches together, and we look forward to continuing our work in this area.



Governance

EirGrid is committed to reporting on our strategy and approach, as well as our performance in respect of our governance through the sustainability lens. For more information about Corporate Governance see page 112.

Since 2010, EirGrid has been accredited with the Business Working Responsibly (BWR) Mark, which is an independent external accreditation of how EirGrid interact with the marketplace, the workplace, the environment and the communities we engage with and as an assessment of our sustainability strategic approach. Achieving the BWR Mark enhances our brand and reputation, in addition to positioning us as an employer of choice in the marketplace.

Business Working Responsibly Mark

Following a successful audit by the National Standards Authority of Ireland (NSAI), in FY2023 EirGrid Group was re-accredited with the Business Working Responsibly (BWR) Mark. The BWR Mark is an independent standard for Corporate Social

Responsibility in Ireland, certifying excellence in responsible and sustainable business practices. Our recertification of this Mark further evidences our primary goal and notes our position amongst leading companies committed to sustainability.

Commercial Semi-State (CSS) Climate Action Framework

In August 2022, the Government approved a Climate Action Framework for the commercial semi-state sector, developed by the New Economy and Recovery Authority (NewERA), in collaboration with the Department of Public Expenditure, NDP Delivery and Reform (DPENDPR) and the Department of Environment, Climate and

Communications (DECC). The Framework will apply to every commercial semi-State company and covers five commitments:

- Governance of climate action objectives.
- Emissions measurement and reduction target.
- Emissions valuation in investment appraisal.
- Circular economy and green procurement.
- Climate-related disclosure.

Mandatory Sustainability Reporting Obligations

We have committed to reporting annually on our performance against each pillar outlined in our sustainability strategy, including performance against our Science Based Targets. This year, EirGrid made its first submissions to the NewERA Commercial Semi-State bodies Climate Action Framework. In 2023, we also commenced our preparation to align our sustainability reporting with the new [EU Corporate Sustainability Reporting Directive \(CSRD\)](#) which will be required from 2026. The new directive will elevate all areas of our Sustainability Programme, under the pillars of Environmental, Social and Governance.

Voluntary Sustainability Disclosures

This year, EirGrid has continued to support the Business in the Community Ireland's Low Carbon Pledge, committing to reducing Scope 1 and Scope 2 emissions and the monitoring and measuring of Scope 3 emissions. As a signatory of this pledge, we have committed to a collective platform to track the journey towards emissions reduction. Within this, our CEO Mark Foley is Co-Chair of the Low Carbon Pledge sub-group.

Similarly, SONI has signed up to BITC NI's Climate Pledge which commits SONI to reduce its absolute Scope 1 and Scope 2 carbon emissions and monitor Scope 3 emissions.

Following a successful audit, in FY2023 EirGrid Group was re-accredited with the Business Working Responsibly (BWR) Mark by Business in the Community Ireland. The BWR Mark is an independently audited standard for Corporate Social Responsibility in Ireland, certifying excellence in responsible and sustainable business practices. Our recertification of the Mark further evidences our primary goal and notes our position amongst leading companies committed to sustainability.

Risk Management

EirGrid is exposed to a number of risks which could have an impact on the business and its ability to execute on its strategy. A robust Enterprise Risk Management system is in place to ensure that risks are identified, assessed, managed, and mitigated effectively. A number of current material risks would be considered climate related, particularly in the context of the wider Climate Action Plan targets. As such, we proactively monitor these, reporting to the Board on a monthly basis to ensure oversight of the risk environment and associated

mitigations in place. For more information about Risk Management, see page 144.

Official Languages Act Compliance

EirGrid comes under the remit of the [Official Languages Act 2003](#), and subsequently the [Official Languages \(Amendment\) Act 2021](#).

We are working to ensure compliance with the legislative requirements in bilingual stationery, signage, recorded oral announcements, and simultaneous publication of documents in Irish and English. EirGrid is on target to meet its requirements in relation to advertising.

An Official Languages Officer has been recruited to drive full compliance with the current Act and to support the use of the Irish language within EirGrid.

No complaints were received from Oifig an Choimisinéara Teanga during the financial year 2022-2023.

Corporate Governance

Chair's Corporate Governance Statement

The Board of EirGrid plc is committed to high standards of corporate governance which encourages informed and longer-term decision making. EirGrid plc, as a state-owned company, in pursuit of its governance objectives complies where applicable with the [Code of Practice for the Governance of State Bodies](#) issued by the Minister for Public Expenditure, National Development Plan Delivery and Reform ('the Code') and also has regard to the principles of the [UK Corporate Governance Code](#) and to the [Irish Corporate Governance Annex](#).

EirGrid has put in place appropriate measures to comply with the Code, which sets out the

governance framework established by the Government in respect of the oversight and reporting requirements of State Bodies. These are based on the principles of accountability, transparency, and prudence, with a focus on the sustainable success of the organisation over the longer term. EirGrid has robust processes in place regarding compliance with the Code and a report of such compliance is made annually to the Board. The Board is satisfied that EirGrid has complied with its requirements under the Code, and, in this regard, a report is issued annually to the Minister for the Environment, Climate and Communications.



The Board has adopted a Code of Conduct which is applicable to all Directors of EirGrid plc, all Directors of its subsidiary companies and to all EirGrid appointed Directors to joint venture entities.

This Code of Conduct puts our purpose, strategy and values at the centre of how Directors will conduct themselves. Every Director commits to the highest standards of conduct and business ethics by:

- Leading by example;
- Acting with integrity;
- Treating all our stakeholders with respect; and
- Using information carefully.

Board members are expected to lead by example and set the tone from the top. [Our Directors' Code of Conduct](#) is available on the EirGrid website.

Briefings are provided regularly to Board members on corporate governance, compliance and risk subjects, as well as topics which are of current importance to the business, and a number of training sessions took place during 2022-23. In addition, Board members are given the opportunity to undertake Institute of Public Administration (IPA) training modules throughout the year.

Board Effectiveness

The Board continually seeks to improve its effectiveness through both formal and informal post-meeting discussions with feedback provided to the Chair and the Company Secretary.

As per the Code, the Board is required to undertake annually a self-assessment evaluation of its own performance and that of its Board committees. This annual formal internal evaluation is complimented by a periodic cycle of independent external evaluations.

Board and Committee Changes

There were a number of changes on the Board during the year. Tom Coughlan was re-appointed to the Board for a three-year term; and Michael O'Sullivan, James Nyhan and Pauline Walsh were appointed to the Board for five-year terms. Post the year end, in December 2023, Michael O'Sullivan resigned from the Board.

Two new committees were established during the year to support the Board: the Offshore Committee was established to assist the Board in determining the general policy/strategy in relation to EirGrid's development of the Offshore Grid in Ireland in line with its mandate as offshore system operator and asset owner; the Board also established the Power System and Markets Development Committee, to aid in the Group's Strategy of transforming the power system and developing the markets for future generations.

Board Engagement

It is important to the Board that it has the opportunity to engage with staff across the organisation and to learn from them first-hand about the excellent work they undertake across the organisation on a daily basis. In this regard, the Board was pleased that it could engage with staff in the offices in Dublin, Belfast and Cork.

Stakeholders

Stakeholder engagement is a key tenet of EirGrid and its strategy delivery. EirGrid annually consults on and publishes a [Stakeholder Engagement Plan](#) outlining our overarching approach to engagement, from how we identify stakeholders, to the processes currently in place to ensure that our stakeholders are genuinely involved in key decisions. The Board, Chief Executive and Executive Team are committed to engaging with our shareholder and stakeholders as we seek to lead the transformation of the power system and deliver on our shareholder's climate action ambition. Extensive stakeholder engagement activities were undertaken during the year including engagements with our Minister led by myself and the Chief Executive.

New Governance Arrangements under SONI Ltd Licence

On 30 August 2022, the Utility Regulator (UR) in Northern Ireland published its decision on SONI governance and modifications to its TSO licence. These modifications were codified into SONI's licence on 26 October 2022. The new licence conditions require amongst other items, the establishment of a majority independent SONI Ltd board of directors (with all directors approved by the Utility Regulator); restriction on shareholder decision making to those matters reserved for shareholder decision under the UK Companies Act 2006, along with managerial, operational and resource independence from EirGrid plc. In a key milestone to implementing the new governance

arrangements, required under SONI's licence, four new independent directors were appointed to the board of SONI Ltd with effect from 1 October 2023. Whilst we regret the decision of the UR, we are committed to implementing it and are working with SONI to demerge the businesses in compliance with the new licence condition.

Conclusion

In the following pages we outline in greater detail how the Board and its committees have fulfilled their governance responsibilities.



Brendan Tuohy,
Chair, EirGrid plc

Board of Directors



Brendan Tuohy
Chairperson

Brendan Tuohy was appointed Chair of the EirGrid Board in November 2019 for a period of 5 years. He previously served as Secretary General of the Department of Communications, Energy and Natural Resources from 2000-2007. Since 2007, he has been a director of several boards of companies. He holds a degree in Civil Engineering from University College Cork and postgraduate qualifications from Dublin University, Trinity College. He is also currently Chairperson of MAREI (the Science Foundation Ireland Centre for Climate, Energy and Marine); Chairperson of TILDA (Irish Longitudinal Study on Ageing); Chairperson of the Finance Committee and the Quality Council of the Kerry Education and Training Board and Chairperson of the External Advisory Board to the President of University College Cork.



Dr. Theresa Donaldson
Deputy Chairperson and Board Member

Dr. Theresa Donaldson was appointed to the EirGrid Board in June 2017 for a period of 5 years and was re-appointed for a further 3-year term in June 2022. She is a Chartered Director and Fellow of the Institute of Directors and is Chair of Belfast Harbour Commissioners. Theresa previously held non-executive positions with the NI Equality Commission, the NI Health and Social Care Board, and the NI Appeals Committee for BBC Children in Need. She is a member of the LCJ Solicitors' Disciplinary Panel and a Board member of the Centre for Effective Services. She is a former Local Government Chief Executive and held several senior management positions in health and social care and legal services in NI, including as Director of Policy and Civil Services Delivery in the Northern Ireland Legal Services Commission.



Shane Brennan
Board Member

Shane Brennan was appointed to the EirGrid Board in January 2017 for a period of 5 years and was re-appointed for a further 3-year term in January 2022. He is an engineering graduate from the University of Ulster, holds a post graduate diploma in Environmental Engineering from Trinity College Dublin, a post graduate diploma in Corporate Governance from UCD Smurfit Business School and is a member of Engineers Ireland. He has over 25 years engineering experience and commenced employment with EirGrid in 2008 as a Project Manager in Grid Development. He is currently the Senior Project Manager for the North South Interconnector project in both Ireland and Northern Ireland and has represented the company at many public and planning engagements throughout the island.



Tom Coughlan
Board Member

Tom Coughlan was appointed to the EirGrid Board in July 2018 for a period of five years and was re-appointed for a further three-year term in July 2023. He has extensive senior management and leadership experience having retired as Chief Executive of Clare County Council, following a career in local government. He has wide experience in the public sector having served as chairperson and director of various committees and boards at national and local levels. Tom is Chairperson of the Health and Safety Authority and Chairperson of the Legal Practitioners Disciplinary Tribunal. His current positions include Non-Executive Director of EirGrid plc and Fáilte Ireland.



Mark Foley
Board Member

Mark Foley was appointed to the EirGrid Board following his appointment to EirGrid Group as Chief Executive in June 2018, having held the role of Managing Director of Land Solutions in Coillte since January 2016. Previous to that, Mark was Managing Director of Coillte Enterprise where he led the development of new businesses in renewable energy, telecommunications, land development and land sales.

Before that, from November 2000 to August 2008, Mark was Director of Capital Programmes at Dublin Airport Authority. In this role he was responsible for master planning, permitting, planning and delivery of c. €1.5bn in airport infrastructure at Dublin, Shannon and Cork airports.

Prior to that Mark held a number of senior executive roles with multinationals in the Speciality Chemicals and Electronics sectors. Mark has a Bachelor of Chemical Engineering Degree from University College Dublin, a Masters in Industrial Engineering from University College Dublin and has attended Executive development courses in Penn State University and IMD.



Michael Hand
Board Member

Michael Hand was appointed to the EirGrid Board in July 2015 for a period of 5 years and was re-appointed for a further five-year term in July 2020. Michael has extensive experience over 40 years as a senior leader in the Consulting Engineering and Construction sectors in Ireland. He has acted as Director and Managing Director of private and public companies and also as CEO and Director of Grangegorman Development Agency. He has a track record in the design and delivery of major strategic infrastructure projects throughout Ireland and has also worked with distinction as a volunteer and Director in the voluntary community sector.

Michael is highly qualified in engineering and business and holds a Bachelors Degree in Civil Engineering from the University of Galway, a Masters Degree in Business Administration from University College Dublin and an Honorary Doctorate from Technological University Dublin. He is a Fellow of four professional institutions and is a Chartered Engineer, a Chartered Director and a Chartered Water & Environment Manager.



James Nyhan

Board Member

James Nyhan was appointed to the EirGrid Board in October 2022 for a period of five years. He has wide ranging commercial and management experience in international energy, in electricity, natural gas, LNG, and in renewables, as well as in large infrastructure project development and engineering design. He has experience of guiding organisations through major transformation in response to energy policy changes. He is currently a non-executive director of Milford Haven Port Authority, the UK's largest energy port, and a member of its Audit and Risk Committee. He holds a degree in civil engineering from University College Cork, an MBA from IMD and is a Chartered Engineer.



Rosa M. Sanz Garcia

Board Member

Rosa M. Sanz Garcia was appointed to the EirGrid Board in May 2022 for a period of five years. She was previously Chief Operating Officer of gas and electric infrastructure, with experience running a large customer-focused organisation at Naturgy, one of the largest Spanish utilities. She has 28 years' experience in the energy sector, in different business areas. Rosa holds a BSc and MSc in electrical engineering from Universidad Politécnica of Madrid, Spain; a MSc in cybersecurity from Universidad de Barcelona, Spain; and postgraduate qualifications in management from ESADE, IESE and IMD business schools.

Rosa M is currently a Non-Executive Director of IBERPAPEL and a member of its Audit Commission, EDP Redes and Zero Waste-Suma Capital, where she has gained experience in initial public funding offering process, ESG and green bond finance and certification. She serves as Chair of the Audit Committee of IBERPPAEL and EDP Redes. She is also a member of the Future Trends Fundación Innovación Bankinter and Chairperson of Club Board Alumni ESADE Business School.



Pauline Walsh

Board Member

Pauline Walsh was appointed to the EirGrid Board in May 2023 for a period of five years. She was previously the CEO of Affinity Water, the UK's largest water-only company, and before that she was Director at National Grid Gas, responsible for operating and maintaining the UK's high pressure gas transmission system.

In both companies, she instigated major data improvement and asset management programmes as part of broader business transformations. Her earlier career spanned many sectors and countries including roles in Oil & Gas, Power Generation, Renewable Energy and Automotive.

Pauline has a mechanical engineering degree from University College Dublin and an MBA from IMD in Switzerland. She is an honorary Fellow of the Institute of Engineers of Ireland. Pauline also sits on the Board of Angel Trains in the UK.



Executive Team



Mark Foley
Chief Executive

See biography on page 117.



Michael Behan
Chief Financial Officer

Michael Behan was appointed Chief Financial Officer of the EirGrid Group in January 2022. Michael joined EirGrid in 2006 and previously held a number of roles including Group Financial Controller and Financial Controller Single Electricity Market Operator (SEMO). Prior to joining EirGrid plc, Michael held senior finance roles in ESB National Grid, Deloitte, and John P. Greely & Co. Michael is a Fellow of Chartered Accountants Ireland.



Martin Corrigan
Chief Strategy Officer
and Company Secretary

Martin Corrigan is Chief Strategy Officer of EirGrid Group and EirGrid plc Company Secretary. Martin joined EirGrid in 2017 and immediately prior to his current roles was Director – Strategic Initiatives. Prior to joining EirGrid, Martin held senior executive positions in One51 plc from 2006 to 2017 and before that senior finance roles in a number of Irish and overseas companies. He is a graduate of Dublin City University and a Fellow of Chartered Accountants Ireland.



Rodney Doyle
Chief Operations Officer

Rodney Doyle is the Chief Operations Officer at EirGrid with responsibility for System, Market and Interconnector operations. He previously held the positions of Executive Director Markets and Executive Director of Information Services. Before his time with EirGrid and ESB National Grid, Rodney worked as the Chief Adviser in the networks division of the Competition Authority of New Zealand concentrating on electricity and gas regulation/ market design issues. Rodney is a member of a number of key European TSO and market cooperation groups and a board member of CORESO. Rodney has a BA (Economics), MA (Economics) and an MBA from UCD.



Michael Mahon
Chief Infrastructure Officer

Michael Mahon joined EirGrid Group in August 2019. In his role Michael is responsible for the delivery of major grid capital investment programmes, public engagement and the customer interface. This role also includes the development and delivery of the Celtic Interconnector. Prior to this Michael has 20 years' experience with ESB, with significant leadership experience in major project delivery and senior management. He is also a Chartered Engineer with Post Graduate Diplomas in both Project Management and Management.



Liam Ryan
Chief Innovation
and Planning Officer

Dr Liam Ryan is the Chief Innovation and Planning Officer of EirGrid Group, Board Member of ENTSO-E, the European Network of Transmission System Operators for Electricity, with over 25 years of engineering and transformative leadership. Liam has held a number of portfolios including, Vice Chair of the Board of ENTSO-E, Chair of the Resources Committee of ENTSO-E, Interim Director of Operations Planning & Innovation and Interim Director of Grid Development & Interconnection at EirGrid. Before joining EirGrid, Liam held several senior leadership roles in Hewlett Packard. A graduate of Trinity College Dublin, he has a PhD and Bachelor of Mechanical Engineering and holds a Masters in Mathematics with Post Graduate Diplomas in both Project Management and Management.



Siobhan Toale
Chief People and
Information Officer

Siobhán Toale is the Chief People and Information Officer at EirGrid. In this role, Siobhán is responsible for Human Resources, Information Technology, Digital Transformation and Cyber Security. Prior to EirGrid, Siobhán held senior leadership positions in the Banking and Telecoms industries in Ireland. Siobhán holds a BSc in Computer Science from Trinity College Dublin and an MSc in Organisational Behaviour from the University of London. She is a Chartered Fellow of the Institute of Personnel Development and holds a Diploma in Corporate Governance.





The Board's Governance Report

Principles of Governance

EirGrid, as a state-owned company, complies where applicable with the [Code of Practice for the Governance of State Bodies 2016](#) (the Code) which sets out the principles of corporate governance which the boards of State bodies should observe, and also has regard to the principles of the [UK Corporate Governance Code \(2018\)](#) and the [Irish Corporate Governance Annex](#).

1. Board Leadership and Company Purpose

The Board

The Board is responsible for establishing EirGrid's purpose, values, and strategy, and oversees the Chief Executive and management's effective execution of strategy, performance, and delivery against the Annual Business Plan, achievement of key strategic goals, and embedding of an appropriate culture throughout the organisation; by

providing leadership, objective judgement, and constructive challenge.

Members of the Board are appointed by the Government, except for the Chief Executive, who is an ex-officio Board member. The Board size and structure is governed by the European Communities (Internal Market in Electricity) Regulations 2000. The roles of Chair and Chief Executive are not held by the same individual, with the responsibilities of each role formally defined in the Board's Terms of Reference.

The current membership of the Board is set out on pages 116 and 119.

The Board has led the development of [EirGrid's Group Strategy \(2020-2025\)](#) 'Transform the Power System for Future Generations', launched in 2019. The strategy continues to be a purpose-driven strategy with its primary goal to lead the electricity sector on sustainability and decarbonisation. The strategic objectives remain aligned to the [Government's Climate Action Policy](#) and [Climate Action Plan](#).

Dialogue with Shareholders and Regulators

EirGrid engages in active and ongoing consultation with Government on policies and strategic issues, as required by legislation and the [Code of Practice for the Governance of State Bodies](#). This includes providing financial planning and performance information, including the annual budget, five-year corporate plan, biannual financial performance updates, and quarterly performance updates. EirGrid also engages in active and ongoing consultation

with regulatory authorities as required by legislation on a range of matters.

During the year, significant engagement took place on a range of matters between EirGrid, the Government, the Minister for the Environment, Climate, and Communications, the Commission for Regulation of Utilities, and the Single Electricity Market Committee (SEMC), including security of supply matters, the Utility Regulator's SONI TSO Licence Modification Decision and our [Shaping Our Electricity Future Roadmap Version 1.1](#), which outlines a range of deliverables required across the electricity sector to support the Government's 2030 climate targets under the market, grid operations, grid network, and the required engagement with stakeholders, communities, and the public in order to deliver on this.

Conflicts of Interest

Under the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001, Board members make annual disclosures of any potential or actual conflicts of interest. During 2022-23, training on

Directors' Duties was provided to the Board. Additionally, under the [Directors' Code of Conduct](#), Board members are also responsible for notifying the Company Secretary on an ongoing basis of any changes regarding conflicts of interest.

The [Directors' Code of Conduct](#) is applicable to all Directors of EirGrid plc, to all Directors of subsidiary companies of EirGrid plc and to all EirGrid plc appointed Directors to joint venture entities.

2. Division of Responsibilities

Role of the Board

The Board provides leadership to the organisation and engages, challenges, and determines on matters of relevance to the long-term success of the Group and to the execution of its strategy.

Specific matters reserved for the Board are documented in the Schedule of Matters Reserved for Board Decision document which is reviewed and approved by the Board annually. The Board may decide to delegate authority to a Board Committee and to management within limits approved by the Board. Specific matters reserved for the Board (some of which are also subject to Ministerial approval) include:

- Approval of the overall Group Strategy, Five Year Corporate Plan, Annual Business Plan and Annual Budget;
- Approval of the establishment or disposal of subsidiaries, undertaking of acquisitions or participation in joint ventures;
- Appointment of Chief Executive, agreement of terms and conditions and assessment of performance;
- Approval of capital expenditure proposals in excess of specified limits;

- Approval of Group Treasury Policy, Group Risk Management Strategy and risk appetite;
- Establishment of Board Committees and their terms of reference;
- Appointment of Directors to Board Committees and subsidiary companies;
- Appointment of the Company Secretary;
- Approval of Codes of Conduct for Directors and Employees;
- Approval of the principles to be adopted in negotiating tariffs with Regulators;
- Approval of significant amendments to staff pension benefits;
- Determination of policy on senior management remuneration;
- Appointment and removal of the company's auditors; and
- Review of operational and financial performance.

Board Meetings

The Board met on 12 occasions during the financial year 2022-23. There is ongoing reporting on operational and financial matters to the Board to support it in its responsibility for reviewing the performance of the Group and for ensuring effective internal controls and risk management.

The Board has delegated authority to the Chief Executive

for decisions in the normal course of business, subject to specified limits and thresholds. Oversight of decisions that are delegated by the Board is retained through a strong reporting framework and effective relationships with the Board Committees, the Chief Executive and the Executive Team.

Papers are provided to each Board member in advance of each meeting to afford them the time required to consider the papers to enable discussion and decisions at the meetings. Board meeting agendas are structured to achieve an appropriate balance of oversight across all significant matters, and to ensure adequate time is devoted to each. This is monitored through informal feedback and the annual Board evaluation process. The Board is satisfied that the Chair and each of the Board members committed adequate time during the year to fulfil their duties as Board members.

To support the continued execution of the EirGrid Group strategy, the Board was directly involved in several strategic objective initiatives throughout the year. Under the strategic objective 'Transform the Power System for Future Generations', the Board provides oversight of the execution of the Group Strategy.

Key initiatives that the Board were directly involved in during 2022-23 included review and approval of the final document for *Shaping Our Electricity Future v.1.1* in advance of its launch, and its implementation thereafter, as well as the delivery of our new offshore remit, the development of requirements and subsequent delivery of the Phase 2 offshore projects, and the continued delivery of Phase 1 offshore projects.

Under the strategic objective 'Lead the Island's electricity sector on sustainability and

decarbonisation', the Board approved and oversaw the 2022-23 Business Plan and Budget. Key aspects considered were progress of the Celtic Interconnector project and the implementation of our sustainability strategy.

Under 'Operate, develop and enhance the All-Island grid and market', the Board provided oversight and consideration of continuing security of supply workstreams, our approach to the delivery of Temporary Emergency Generation, as well as transmission project delivery.

Independence of the Board

The Board has determined that all Board members were independent during the year, with the exception of the Chief Executive and Shane Brennan, as both are also employees.

Attendance at Meetings in 2022-23

The table below summarises the attendance of Directors at Board meetings which they were eligible to attend during the year ended 30 September 2023.

Board Meeting Participation

	Eligible to attend	Attended
Brendan Tuohy (Chairperson)	12	12
Theresa Donaldson (Deputy Chairperson)	12	12
Mark Foley	12	11
Shane Brennan	12	12
Tom Coughlan	12	10
Michael Hand	12	12
James Nyhan*	10	9
Michael O'Sullivan***	4	3
Rosa M. Sanz García	12	12
Pauline Walsh**	4	3

*Term commenced on 19 October 2022

**Terms commenced on 3 May 2023

Members of the Board at the date of signing of the financial statements were Brendan Tuohy, Theresa Donaldson, Mark Foley, Shane Brennan, Tom Coughlan, Michael Hand, James Nyhan, Rosa M. Sanz García and Pauline Walsh.

*** Term commenced on 3 May 2023; Resigned on 14 December 2023

Board Committee Participations

The Board has an effective committee structure to assist in the discharge of its responsibilities. During the financial year the standing committees were the Audit and Risk Committee, the Remuneration Committee, the Grid Infrastructure Projects Committee, the Offshore Committee, and the Power System and Markets Development Committee.

Due to the changes to Board membership during the year, the membership of Board Committees was revised.

In addition, following the launch of *Shaping Our Electricity Future* in November 2021, the Innovation Committee, which oversaw the development of this significant body of work, was stood down.

In its stead, a Power System and Markets Development Committee was established, to assist the Board in determining the general policy/strategy in relation to influencing future power system and markets development.

Due to EirGrid plc's new role as asset owner and system operator of Ireland's offshore electricity grid, the responsibility of offshore delivery was redesignated to a newly established Offshore Committee from the Grid Infrastructure Projects Committee.

The table opposite denotes the Board Committees that were in place during 2022-23 and the members' participation.

- Members of the Audit and Risk Committee at the date of signing of the financial statements were, Michael Hand, Rosa M. Sanz García and Brendan Tuohy.
- Members of the Remuneration Committee at the date of signing of the financial statements were Brendan Tuohy (Chair), Theresa Donaldson and Michael Hand.

- Members of the Grid Infrastructure Committee at the date of signing of the financial statements were Michael Hand (Chair), Shane Brennan and Tom Coughlan.
- Members of the Offshore Committee at the date of signing of the financial statements were James Nyhan (Chair), Shane Brennan, Theresa Donaldson and Pauline Walsh.
- Members of the Power System and Markets Development Committee at the date of signing of the financial statements were Rosa M. Sanz García (Chair), Tom Coughlan, Pauline Walsh and James Nyhan.



Board Committee Participation

	Audit and Risk Committee	Remuneration Committee	Grid Infrastructure Projects Committee	Offshore Committee	Power System and Markets Development Committee
Brendan Tuohy	■	■ (C)			
Theresa Donaldson		■		■	
Mark Foley					
Shane Brennan			■	■	
Tom Coughlan			■		■
Michael Hand	■	■	■ (C)		
James Nyhan ¹				■ (C)	■
Michael O'Sullivan ²	■ (C)		■		
Rosa M Sanz García	■				■ (C)
Pauline Walsh ³				■	■
Ivan Schuster ⁴	■ (C)				

Notes:

(C) Chairperson of Committee

■ Member of committee

1 James Nyhan's term commenced on 19 October 2022.

2 Michael O'Sullivan term commenced on 03 May 2023. Mr O'Sullivan was appointed as a member of the Audit and Risk Committee on 17 May 2023 and as Chair of the Audit and Risk Committee on 17 August 2023. Mr. O'Sullivan resigned on 14 December 2023.

3 Pauline Walsh's term commenced 03 May 2023.

4 Ivan Schuster was co-opted by the EirGrid plc Board as Chairperson and member of the Audit and Risk Committee on 17 August 2022 for a period of one year. Mr. Schuster was not a Director of EirGrid plc.



3. Composition, Succession and Evaluation

Board Appointments

Board appointments are a matter for the Government. Whilst EirGrid has no role in the appointment of Board Members, the Chair engages with the Public Appointments Service in relation to the skills and diversity requirements for the Board composition.

Board Membership

During the year, the EirGrid plc Board members brought diverse experience, independence, and challenges to support effective decision making, as outlined in the Board members' biographies on pages 116 to 119.

The Board is confident that all its members have the knowledge, ability, and experience to perform the functions required of them. The Board's primary role is to exercise objective and informed judgement in constructively challenging and helping to develop and approve EirGrid's Group Strategy, to ensure there is a strong management team in place to execute the strategy and drive business performance, and to maintain a framework of prudent and effective controls to mitigate risk.

Under the *Code of Practice for the Governance of State Bodies*, and consistent with best corporate governance practice, it is recommended that no member of a State board should

serve more than two full terms of appointment on that Board, nor should they hold appointments to more than two state boards at the same time, unless the specific statutory provisions relating to the particular State body enable such service. In this context, the [Annex to the Code \(2020\)](#) specifies that the term of board appointments be varied to between three and five years, and that a period of appointment may be renewed for a further period subject to a maximum of eight years in total*.

The table below outlines the length of tenure on the EirGrid plc Board for each member as of 30 September 2023.

Name	Length of tenure
Brendan Tuohy (Chairperson)	3 years 10 months
Theresa Donaldson (Vice Chairperson)	6 years 3 months
Mark Foley (Chief Executive)	5 years 3 months
Shane Brennan	6 years 9 months
Tom Coughlan	5 years 2 months
Michael Hand	8 years 2 months*
James Nyhan	11 months
Michael O'Sullivan	4 months**
Rosa M. Sanz Garcia	1 year 4 months
Pauline Walsh	4 months

*Michael Hand was appointed for second five-year term to the EirGrid plc Board prior to the introduction of this stipulation in the Code.

** Michael O'Sullivan resigned on 14 December 2023.

Gender Balance

Appointments to the Board of EirGrid plc are made by Government (except in respect of the Chief Executive, who is an ex-officio Board member). *The Code of Practice for the Governance of State Bodies 2020 Annex* sets a minimum target of 40% representation of each gender in the membership of state boards.

As at 30 September 2023, the Board had three (30%)

female and seven (70%) male members.

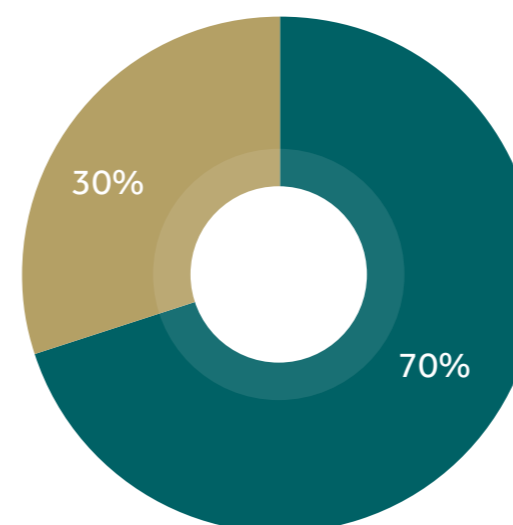
The following measures have been put in place or are planned to address and improve gender balance on this Board:

- In the context of EirGrid plc Board vacancies during the year, the vacancy profiles submitted to the Public Appointments Service reflected the desirability for female applicants; and

- As provided for in the *Annex to the Code of Practice for the Governance of State Bodies*, we have incorporated the ability for Board member duration of appointment terms to be varied to allow for an acceleration towards better gender balance and diversity of membership.

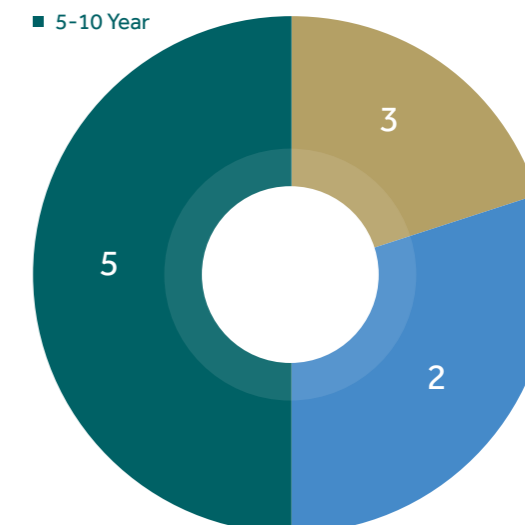
Composition of Board Members - Gender

- Female
- Male



Board Members Length of Tenure

- 0-1 Year
- 1-5 Year
- 5-10 Year



Induction

New members of the Board are familiarised with Group operations by way of an induction programme which sets out an overview of the Group, our Strategy and the key matters which are expected

to be relevant to the Board. The EirGrid plc Board's induction programme includes a detailed induction pack, which provides an overview of the requirements for Board members in relation to State Bodies; and introductory meetings with the Chair of the

Board, the Executive Team and various Heads of Function. Briefing sessions are provided to new Board members by the Executive Team and their Heads of Function on current topics which are of importance to the Board.

Ongoing Training and Development

The Board is supported through a range of training and development options. Training is provided regularly on corporate governance, compliance, and risk subjects, as well as topics which are of current importance to the business. During the year the Board received in depth briefings on a number of large infrastructure projects, offshore wind, and [Shaping Our Electricity Future](#) developments which were brought before the Board for information and/or for consideration. Training sessions also took place during the year on corporate governance topics, such as; directors' duties and refresher training on specific subjects that are of relevance to the EirGrid plc Board, such as the Single Electricity Market and offshore delivery.

Board members are given the opportunity to undertake IPA training modules throughout the year which focus on, among other things; corporate governance; compliance; risk management; financial reporting; and public sector development.

Board Effectiveness

The Board continually seeks to improve its effectiveness through both formal and informal post-meeting discussion with feedback provided to the Chair and the Company Secretary.

A formal internal evaluation is conducted annually, complimented by a periodic cycle of independent external evaluations.

Board Committees in 2022-23

The Board has an effective committee structure to assist in the discharge of its responsibilities, consisting of a number of committees.

During the financial year, two new Board Committees were established to aid the Board with its responsibilities in respect of the delivery of offshore and the development of the power system and electricity market.

During the financial year, the Board Committees were the Audit and Risk Committee, the Remuneration Committee, the Grid Infrastructure Projects Committee, the Offshore Committee, and the Power System and Markets Development Committee.

Audit and Risk Committee

The Audit and Risk Committee's function is to assist the Board in fulfilling its oversight responsibilities relating to the financial reporting process, the system of internal control, the internal and external audit processes, monitoring the independence of the auditors, and compliance with laws and

regulations including the *Code of Practice for the Governance of State Bodies*. It also provides support to the Board with regard to ensuring ongoing oversight and comprehension of the key strategic risks and the effectiveness of management's response to key risk exposures.

Additionally, the Committee advises the Board in its consideration of the overall risk appetite, risk tolerance, and risk strategy of EirGrid. The Board is satisfied that at all times during the financial year at least one member of the Committee had recent and relevant financial experience.

The Audit and Risk Committee held five meetings during the financial year. The members of the committee, length of service and the number of meetings attended are set out in the table opposite.

Members of the Audit and Risk Committee at the date of signing of the financial statements were Michael Hand, Rosa M. Sanz García and Brendan Tuohy.

Audit and Risk Committee Meetings









Member	Length of service	Eligible to attend	Attended
Ivan Schuster (Chairperson)*	1 year	4	4
Michael O'Sullivan (Chairperson)**	4 months	2	2
Brendan Tuohy	3 years and 6 months	5	4
Michael Hand	3 years and 6 months	5	4
Rosa M Sanz García	1 year and 2 months	5	5

*Co-opted by the EirGrid plc Board as Chairperson and member of the Audit and Risk Committee on 17 August 2022 for a period of one year. Term expired on 16 August 2022.

**Term commenced on the EirGrid plc Board on the 03 May 2023, appointed as member of the Audit and Risk Committee on 17 May 2023 and as Chair of the Audit and Risk Committee on the 17 August 2023. Resigned on 14 December 2023.

The matters considered by the Audit and Risk Committee in 2022-23 included the following:

Audit and Risk Committee Matters Considered in FY2023

-  The strategic processes for risk, internal control and governance.
-  The accounting policies, the financial statements, and the annual report of the organisation, including the process for review of the financial statements prior to submission for audit, levels of error identified, and the letter of representation to the external auditors.
-  The planned activity and results of both internal and external audit.
-  Adequacy of management response to issues identified by audit activity.
-  Assurances relating to the management of risk and corporate governance requirements for the organisation.
-  Reviewed anti-fraud policies, protected disclosure processes, and arrangements for special investigations.
-  Reviewed its own effectiveness and reported the results of that review to the Board.
-  Reviewed and assessed the adequacy of the Committee Charter and requested Board approval for the proposed changes.

Remuneration Committee

EirGrid plc has adhered to Government policy in relation to the total remuneration of the Chief Executive. The Chief Executive's remuneration is set by the Minister for Public Expenditure, National Development Plan Delivery and Reform, and the Minister for

the Environment, Climate and Communications.

The Remuneration Committee approves the structure of remuneration for Senior Management.

The Remuneration Committee held four meetings during 2022-23. The members of the

Committee, length of service and the number of meetings attended are set out in the table below.

Members of the Remuneration Committee at the date of signing of the financial statements were Brendan Tuohy (Chair), Theresa Donaldson, and Michael Hand.

Remuneration Committee Meetings

Member	Length of service	Eligible to attend	Attended
Brendan Tuohy (Chairperson)	3 years and 10 months	4	4
Theresa Donaldson	5 years and 2 months	4	4
Michael Hand	1 year 6 months	4	3



The matters considered by the Remuneration Committee in 2022-23 included the following:

Remuneration Committee Matters Considered in FY2023

-  The agreement with the Chief Executive of his specific annual and long-term performance targets based on the Committee's detailed examination of his performance against targets.
-  Recommended the remuneration and allowances of the Chief Executive for final approval by the Minister with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform.
-  Set the remuneration packages for EirGrid's senior executives, (namely Chief Executive direct reports), following recommendations from and/or a process of consultation with the Chief Executive, having full regard to the requirements of Government policy and having sought the approval of the Minister for the Environment, Climate & Communications.
-  Reviewed performance of senior executives with the Chief Executive and approved bonuses to be paid, based on the Chief Executive's recommendation.
-  Satisfied itself that the Company Remuneration Policy is appropriate.
-  Approved the annual policy for staff salary adjustments.
-  Conducted the annual talent management process for senior executives.



Grid Infrastructure Projects Committee

The Grid Infrastructure Projects Committee's function is to assist the Board in determining the general policy/strategy in relation to the development of the Grid and overseeing the implementation of the grid development strategy including

reviewing infrastructure projects which are expected to come forward for approval to the Board.

The Grid Infrastructure Projects Committee held four meetings during 2022-23. The members of the committee, length of service and the number of meetings

attended are set out in the table below.

Members of the Grid Infrastructure Projects Committee at the date of signing of the financial statements were Michael Hand (Chair), Shane Brennan, and Tom Coughlan.

Grid Infrastructure Projects Committee

Member	Length of service	Eligible to attend	Attended
Michael Hand (Chairperson)	7 years and 11 months	4	3
Shane Brennan	3 years and 6 months	4	4
Tom Coughlan	5 years and 2 months	4	3
Michael O'Sullivan*	4 months	2	2

*Term commenced on the EirGrid plc Board on the 03 May 2023, appointed as member of the Grid Infrastructure Projects Committee on 17 May 2023. Resigned on 14 December 2023.

The matters considered by the Grid Infrastructure Projects Committee in 2022-23 included: Grid Infrastructure Committee Matters Considered in FY2023



Assisted the Board in determining the general policy/strategy in relation to the development of the Grid in Ireland.



Oversaw the implementation of the EirGrid Strategy relating to Transmission Development in Ireland, including monitoring progress against the timelines and budgets and inputting to EirGrid's strategic direction.



Reviewed the progress of the Network Delivery Portfolio.



Ensured the employment of best practice, in particular with respect to the investment decision, project management, cost effectiveness, and public consultation.



Oversaw and reviewed the development and operation of the Framework for Developing the Grid.



Consulted and provided guidance regarding the development of critical infrastructure, including stakeholder management regarding the development of the Network Delivery Portfolio.



Oversaw, provided guidance, and reviewed the development and delivery of the Celtic Interconnector Project.



Ensured that the EirGrid Public Engagement Strategy was applied on all projects.



Reviewed projects which came forward for approval and formulated a recommendation to the EirGrid plc Board under the EirGrid plc Board Schedule of Matters Reserved for the Board.



Received briefings on key initiatives throughout the year, e.g.,:

- Public Engagement Roadmap.
- Celtic Interconnector Project.
- Offshore Delivery.

Offshore Committee

The Offshore Committee was established on 17 May 2023 to assist the Board in determining the general policy/strategy in relation to EirGrid's development of the Offshore Grid in Ireland in line with its mandate as offshore system operator and asset owner.

The Offshore Committee held one meeting during 2022-23. The members of the committee, length of service, and the

number of meetings attended are set out in the table opposite.

Members of the Offshore Committee at the date of signing of the financial statements were James Nyhan (Chair), Shane Brennan, Theresa Donaldson, and Pauline Walsh.

As the Committee was established towards the latter half of FY2023, it convened one meeting before the end of the financial year. The role of

the Offshore Committee is to assist the Board in determining the strategy regarding EirGrid's development of the Offshore Grid in Ireland in line with its mandate as offshore system operator and asset owner.



Offshore Committee

Member	Length of service	Eligible to attend	Attended
James Nyhan (Chairperson)	4 months	1	1
James Nyhan (Chairperson)	4 months	1	1
Shane Brennan	4 months	1	1
Theresa Donaldson	4 months	1	1
Pauline Walsh	4 months	1	1

Power System and Markets Development Committee

The Power System and Markets Development Committee was established on 17 May 2023 to assist the Board in determining the general policy/strategy in relation to influencing future power system and market development.

The Power System and Markets Development Committee held one meeting during 2022-23.

The members of the committee, length of service, and the number of meetings attended are set out in the table below.

Members of the Power System and Markets Development Committee at the date of signing of the financial statements were Rosa M. Sanz Garcia (Chair),

Tom Coughlan, Pauline Walsh, and James Nyhan.

As the Committee was established towards the latter half of FY2023, it convened one meeting, which took place in Q4. The role of the Power System and Markets Development Committee is to assist the Board in determining EirGrid's strategy in relation to influencing future power system and market development.

Power System and Markets Development Committee

Member	Length of service	Eligible to attend	Attended
Rosa M. Sanz Garcia (Chairperson)	4 months	1	1
Tom Coughlan	4 months	1	1
Pauline Walsh	4 months	1	1
James Nyhan	4 months	1	1

4. Audit, Risk, and Internal Control

Compliance with Corporate Governance Codes

EirGrid, as a State-owned company, complies as applicable with the *Code of Practice for the Governance of State Bodies 2016* (the Code), which sets out the principles of corporate governance which the boards of State bodies should observe, and also has regard to the principles of the *UK Corporate Governance Code (2018)* and the *Irish Corporate Governance Annex*. EirGrid also complies with the Corporate Governance Guidelines and other obligations imposed by the [Ethics in Public Office Act 1995](#), the [Standards in Public Office Act 2001](#), and the [Regulation of Lobbying Act 2015](#).

Financial and Business Reporting

The Board recognises its responsibility in preparing the Annual Report and Financial Statements and in presenting a fair, balanced, and understandable assessment of the Group's position and prospects. The Board members' responsibilities regarding financial statements and going concern are set out on page 160.

Procurement

EirGrid conducts its procurement activities in accordance with applicable procurement laws and the *Code of Practice for the Governance of State Bodies*.

Internal Control

The Board has overall responsibility for the Group's system of internal control and for monitoring its effectiveness. The system of internal control is designed to provide reasonable but not absolute assurance for the achievement of the following objectives:

- Facilitate effective and efficient operations by enabling the Group to respond to risks;
- Ensure the quality of internal and external reporting; and
- Ensure compliance with applicable laws, regulations and internal policies.

Key elements of the Group's internal control framework involve:

- Codes of Conduct for Directors and Employees which set the tone from the top and requiring all employees to maintain the highest ethical standards in conducting business;

- A clearly defined organisational structure, with defined authority limits and reporting mechanisms;
- A corporate governance framework that includes risk management, financial control review, and formal annual governance statements by each Chief Officer;
- Defined policies and procedures in relation to anti-bribery, expenditure, and treasury matters;
- Timely and regular financial and business performance reporting;
- Preparation of, and monitoring performance against, annual budgets which are reviewed and approved by the Board; and
- An internal audit function which reviews critical systems and controls and reports independently to the Audit and Risk Committee.

An Audit and Risk Committee that:

- Reviews the programme of Internal Audit and considers its findings and reports;
- Monitors the status of implementation of recommendations raised previously from Internal Audit reports;

- Reviews reports of the external auditors which contain details of work carried out on the key audit risks;
- Reviews and approves financial statements before submission to the Board and Shareholders;
- Assists the Board in fulfilling its oversight role regarding risk management; and
- Implements procedures to ensure compliance with laws and regulations, including a programme of compliance audits which measures improvements in compliance processes and ensures non-compliance matters are dealt with appropriately.

The Directors confirm that they have reviewed the effectiveness of the system of internal control operated during the period covered by these financial statements. During this review, the Board has not identified, nor been advised of, any failings or weaknesses which it has determined to be significant.

Additional Disclosures Required by the Code of Practice for the Governance of State Bodies

The Board is responsible for ensuring that EirGrid has complied with the requirements and disclosures of the Code.

The following financial disclosures are required by the Code to be outlined in the Annual Report.

Details of the number of employees whose total employee benefits (excluding employer pension costs and termination benefits) for the financial year for each band of €25,000 from €50,000 upwards are set out in the table below.

Employee benefits bands:	Year to 30 Sep 2023 number	Year to 30 Sep 2022 number
€50,000 – €75,000	195	196
€75,001 – €100,000	123	93
€100,001 – €125,000	65	65
€125,001 – €150,000	37	23
€150,000 +*	24	20
Total	444	397

Notes:

Employee benefits exclude employer pension costs.

*In compliance with the Code of Practice for the Governance of State Bodies, salaries above €50,000 are disclosed in bands of €25,000 with the exception of salaries above €150,000 which have been disclosed in a single band in recognition of potential data protection implications. This departure from the Code has been approved by the Department of Environment, Climate and Communications.

During the year, the Group incurred travel costs in Ireland and Northern Ireland of €0.7m (2022: €0.4m) and overseas travel costs of €0.3m

(2022: €0.1m). Settlement and related legal costs for the year were €nil (2022: €nil). Staff Welfare costs were €0.2m (2022: €0.1m).

The company also incurred external support and specialist advisory costs as follows:

	Note	30 Sep 2023 € '000	30 Sep 2022 € '000
Electricity Market services	(i)	5,403	2,715
Legal services and advice		7,389	4,156
Transmission Network project services	(ii)	19,901	10,983
IT Systems Support	(iii)	404	842
Corporate Finance advice		1,664	780
Organisational & Actuarial advice		490	516
Regulatory advisory services		295	-
Other		4,652	4,010
Total		40,198	23,912
Costs charged to Income Statement		16,930	12,454
Costs capitalised		23,268	11,458
Total		40,198	23,912

Note (i): Electricity Market services include costs of enhancing the all-island electricity market arrangements known as SEM.

Note (ii): Transmission Network project services represents the specialist costs of bringing network projects from initial concept through to the granting of planning permission.

Note (iii): IT Systems Support are external support costs for key systems across the business.



Risk Management

The execution of the Group's strategy is underpinned by effective risk management. EirGrid is exposed to a number of risks which could have an impact on the business and its ability to execute on this strategy. A robust system is therefore in place to ensure that risks are identified, assessed, managed, and mitigated effectively. The Board has overall responsibility and oversight for internal controls and risk management, as outlined in the *Code of Practice for the Governance of State Bodies*.

The Board is responsible for setting the Group's risk appetite and ensuring that appropriate risk management and internal control systems are in place, designed to identify, assess, manage, and mitigate material risks to the achievement of the Group's strategic and business objectives.

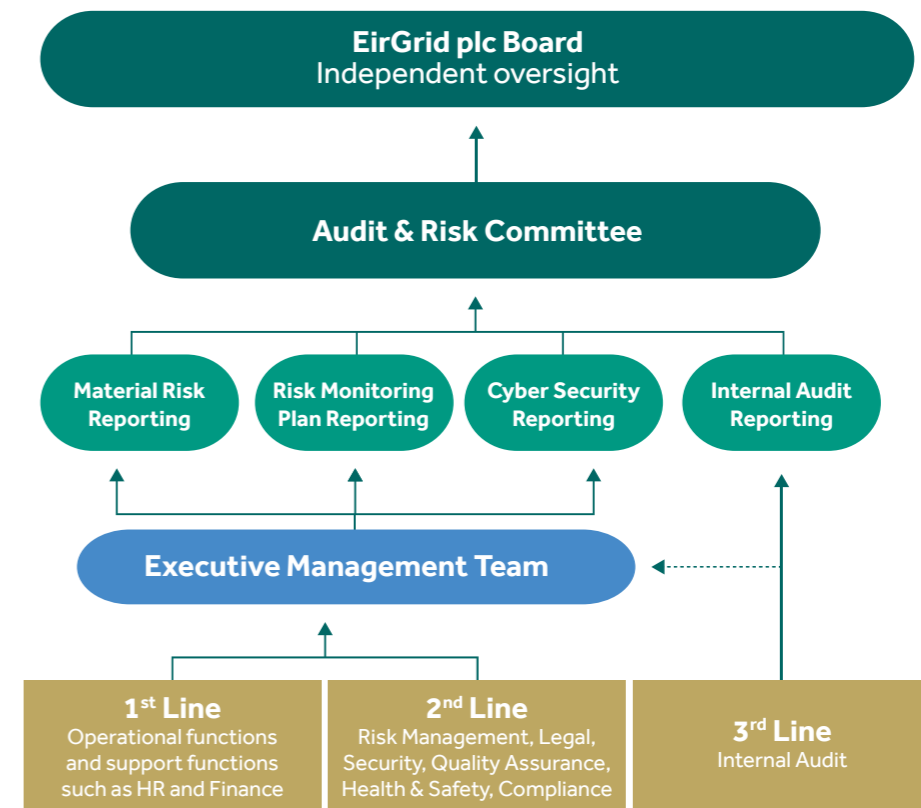
The risk appetite, which is subject to approval by the Board on an annual basis, establishes the level of risk that the Group is prepared to accept in pursuit of its strategic goals. The risk appetite includes the risk tolerances and limits that are acceptable in terms of exposures to different types of risk. The risk appetite tolerances act as a boundary condition for the Group Strategy but also enables EirGrid to make informed business decisions having regard to the key risks to which it may be exposed.

The Board has also approved a Risk Strategy to ensure that the Group establishes and maintains appropriate risk structures and activities to realise the Group's strategic goals. The Risk Strategy is operationalised through the Risk Management Framework, Risk Appetite Statements and the Risk Monitoring Plan.



Risk Management Framework

To enhance decision making, the Group has established an Enterprise Risk Management Framework which enables the risks and opportunities of the Group to be identified and assessed to ensure that appropriate and effective responses are made in managing such risks and opportunities. The Risk Management Framework is aligned to the three lines of defence model and embedded within the organisation's governance structure as presented below:



The objectives of the Risk Management Framework are to:

- Support the Group to make informed decisions, which are in line with the Group strategic objectives and risk appetite;
- Confirm and communicate the Group's commitment to risk management to assist in achieving its strategic and operational goals;
- Formalise and communicate a consistent approach to managing risk and opportunities for all Group activities and to establish an effective reporting protocol;
- Ensure that all material risks to the Group are identified, assessed, adequately responded to, and reported to the Executive Team and Board effectively;
- Assign accountability to all staff for the management of risks and opportunities within their areas of control;
- Provide a commitment to staff that risk management is a core management capability; and
- Enable compliance with the *Code of Practice for the Governance of State Bodies*.

The roles, responsibilities and reporting structures defined within the Risk Management Framework are presented below:

Line of Defence	Roles and responsibilities
Independent oversight	
The Board	<ul style="list-style-type: none"> Approves the Group's Risk Strategy, Risk Appetite Statements, and the Risk Management Framework. Receives an update on the status of material risks on a monthly basis. Receives a briefing from the Chair of the Audit & Risk Committee at each Board meeting on the status of internal control matters.
Audit and Risk Committee	<ul style="list-style-type: none"> Assists the Board in fulfilling its oversight responsibilities relating to the financial reporting process, system of internal control, Internal Audit, External Audit, and compliance with laws and regulations including the company code of conduct. Receives an update on the status of material and trending risks. Receives an update on the status of the annual Risk Monitoring Plan status report which presents, progress against the plan, summaries of outcomes from reviews, the status of 1st Line of Defence monitoring activities and follow-up of prior quarter actions. Receives an update on Cyber and Physical Security activities on a quarterly basis. Reviews the status of the Internal Audit Plan, receives reports issued by the Head of Internal Audit, and monitors the status of implementation of management actions.
First Line of Defence	
Business functions and Chief Offices	<ul style="list-style-type: none"> Responsible for day-to-day risk management activity including maintaining up to date risk data, identifying emerging risks, and implementing effective internal controls to address risks. Applying defined policy and procedures designed to ensure an effective control environment exists across all operations.

Line of Defence	Roles and responsibilities
Second Line of Defence	
Governance, Risk & Compliance	<ul style="list-style-type: none"> Responsible for overseeing the application of the Risk Management Framework, reviewing and developing an effective policy framework for managing risks, and for reporting the status of material risks to the Executive Team, Audit and Risk Committee and the Board. Assesses the status of compliance with regulatory and statutory obligations pertaining to the licenced activities of the Group, its subsidiaries, and contractual joint ventures through an annual programme of compliance reviews.
Enterprise Security	<ul style="list-style-type: none"> Responsible for the design of the enterprise security strategy. Defines the policy environment for Information Security including the cyber security framework. Tests and monitors the effectiveness of the application of IT and physical security controls. Provides support to key programmes across the Group. Delivers employee awareness training and guidance.
Group Finance	<ul style="list-style-type: none"> Responsible for financial reporting, corporate finance, treasury, taxation, corporate control, and financial planning and analysis. Overseeing the application of key financial controls including procurement.
Group HR	<ul style="list-style-type: none"> Responsible for the Group HR Strategy. Reports to the Board on leadership development and succession planning.
Third Line of Defence	
Internal Audit	<ul style="list-style-type: none"> Develops an annual risk-based internal audit programme, which is approved by the Audit and Risk Committee. Provides quarterly reports to the Audit & Risk Committee addressing the results of audits conducted, summarising observations and recommendations made and management responses to audit findings. Reports significant issues relating to the processes for controlling the activities of the Company and provides information concerning such issues through to resolution.

Risk Management Process

The Risk Management process is based on a common approach as follows:

1. A risk identification and assessment methodology to determine and prioritise how risks should be managed;
2. The selection, design and implementation of risk treatment options that support achievement of intended outcomes and manage risks to an acceptable level;
3. The design and operation of integrated, insightful, and informative risk monitoring; and
4. Timely, accurate, and useful risk reporting to enhance the quality of decision-making and to support management, the Executive Team, and the Board in meeting their responsibilities.

Identification

The risk identification process is embedded throughout the organisation and requires all Chief Offices, individual functions, programmes, and projects to identify the risks to which the Group is exposed. Additionally, a process of considering emerging risks on an ongoing basis is facilitated by the Governance, Risk and Compliance function.

Assessment

Risk assessment allows for the measurement and prioritisation of risks so that risk levels can be managed within defined tolerance thresholds and escalated, as required. Risks are assessed in terms of impact to the business if the risk materialised, multiplied by the likelihood of the risk occurring to calculate the inherent risk rating. Following this, the appropriateness and strength of relevant controls are considered.

Those risks which have been assessed as material are subject to monthly review by the Executive Team and reported to the Board monthly and to the Audit and Risk Committee quarterly.

Response

The results of the risk assessment process serve as the primary input to risk responses whereby response options are examined. The purpose of ensuring an appropriate response to risk is to turn uncertainty to EirGrid's benefit by constraining threats and taking advantage of opportunities.

Monitoring

The Governance, Risk and Compliance (GRC) function develops and implements an annual Risk Monitoring Plan which sets out the types of monitoring activities performed by GRC. The purpose of the Risk Monitoring Plan is to provide assurance over the activities of the First Line of Defence, their processes, and their controls. The Risk Monitoring Plan is reviewed and approved by the Audit and Risk Committee on an annual basis.

Monitoring activities within the Risk Monitoring Plan include:

- Control effectiveness reviews of material risks;
- Anti-Fraud controls assessment;
- Effectiveness of the application of risk management related frameworks;
- Risk based enhanced assurance activities, e.g., major programmes and projects;
- Facilitation of annual risk identification and assessment workshops across all Chief Offices; and awareness training.

Reporting

A range of ongoing monitoring activities are embedded within the Risk Management Framework, which enable reporting mechanisms to flow from individual functions to Chief Officers, and where appropriate, the Executive Team, Audit & Risk Committee, and the EirGrid plc Board.



Avoid

Some risks will only be treatable, or containable to acceptable levels, by terminating the activity. This option can be particularly important in project management if it becomes clear that the projected cost / benefit relationship is in jeopardy.



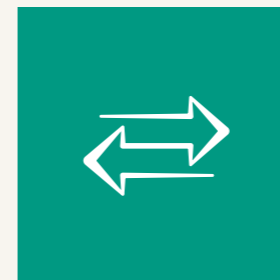
Accept

The exposure may be tolerable without any further action being taken or the ability to influence exposure may be limited or the cost of taking any action may be disproportionate to the potential benefit gained. This includes systemic risks that cannot be easily managed or mitigated such as macro-economic events and larger socio-political risks that cannot be avoided or influenced.



Reduce

By far the greatest number of risks will be addressed in this way. The purpose of treatment is that whilst continuing with the activity giving rise to the risk within the organisation, action (control) is taken to constrain the risk to an acceptable level.



Transfer

Risk transfer can be considered either to reduce the exposure of the organisation or because another organisation is more capable of effectively managing the risk e.g. insurance or 3rd party management.

Principal Risks and Uncertainties

The principal risks and uncertainties that have the potential in the short to medium term to have a significant impact on the Group's strategic objectives are set out below, together with the key mitigation measures in place.

This report sets out the Board's view of the principal risks at this point in time and does not

represent an exhaustive list of all the risks that may impact the Group.

The mitigation measures that are in place in relation to identified risks are designed to provide a reasonable and proportionate, but not an absolute, level of protection against the impact of the events in question, in line with the Group's agreed risk appetite.

Principal risk	Context
Power System and Market Operations	<p>The Group is responsible for the secure operation of the transmission system in Ireland and Northern Ireland. System interruptions can pose a risk to essential services which rely on the secure operation of the transmission systems. These are driven by:</p> <ul style="list-style-type: none"> Plant closures, outages and disruptions in the capacity available on the Grid network; Failing to anticipate and mitigate against significant unexpected or unprecedented fluctuations in demand levels; Electricity imbalance or failing to deliver services as a result of inadequate management of generation and consumption; and Loss of electricity supply to demand centres. <p>EirGrid, along with SONI, is also responsible for the operation of the all-island Single Electricity Market, interruption to which could pose a risk of delay in the timely settlement of the market.</p> <p>A complete programme is in place to discharge these responsibilities which includes:</p> <ul style="list-style-type: none"> Back-up site for the control centre in Dublin, which is regularly tested; Comprehensive power system operational procedures which are regularly reviewed and are in line with best international practice; Grid maintenance standards and policies, supported by a detailed Infrastructure Agreement with the Electricity Supply Board ('ESB') as the Transmission Asset Owner in Ireland; and Support of the pre-construction phase of the development of the network in Ireland by a fully functioning Programme Management Office, which has effective and appropriate policies, processes, and controls.

Cyber Security	<p>The risk that the Group's systems, network, and/or data security is compromised by malicious actors, resulting in critical national infrastructure or system stability incidents, business disruption, financial loss and/or reputational damage. This is driven by:</p> <ul style="list-style-type: none"> Successful cyber-attack; Personal or commercially sensitive data breach; Increased inherent threats due to the extent of remote working; and Hardware/software/network failure. <p>We continue to operate a full suite of security policies and standards and have deployed comprehensive perimeter defence mechanisms. Staff regularly receive security awareness training, and we have ongoing cyber security monitoring and compliance reporting to the Audit and Risk Committee and the Board. We maintain a close working relationship with the National Cyber Security Centre and European TSOs on all cyber matters. We are actively engaged with the relevant Government on this topic, including activities relating to compliance with the EU Network and Information Systems (NIS) Directive.</p>
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Principal risk	Context and mitigation measures
Key Financial Risks	Note 26 of the Financial Statements provides additional information on the key financial risks faced by the Group relate (liquidity risk, market risk, foreign exchange rate risk, interest rate risk, cash flow risk, and credit risk.
Financial Resilience and Regulatory Environment	<p>EirGrid Group operates in a regulated environment. Failure to maintain adequate financial resilience, due to under-delivery of performance, inadequate regulatory recovery frameworks, inadequate cost-base control, and/or negative external factors could materially affect how we operate and our financial resilience. This is driven by:</p> <ul style="list-style-type: none"> Failure to deliver within regulatory allowances; and Failure to attain adequate regulatory funding to deliver.
Network Development Programme	<p>EirGrid has the responsibility to put in place the grid infrastructure required to support the development of Ireland's economy. EirGrid's principal activities in this regard are the planning for, and delivery of, new connections to generators and customers utilising, or seeking to utilise, the high voltage electricity system and transmission network reinforcement projects across Ireland and Northern Ireland. With regard to the grid infrastructure programme required to be built, there is a range of factors impacting on the ability of EirGrid to adequately plan, manage and deliver this programme. This is driven by:</p> <ul style="list-style-type: none"> Ineffective application of/delays to Outage Planning Non-delivery to published timescales; and Issues with grid connection developments impacting on grid access, network development projects, connection, and interconnection.

Organisational Delivery Model	<p>Failure to mobilise an organisational delivery model including to effectively enable the delivery of EirGrid's core remit and strategic objectives. This is driven by:</p> <ul style="list-style-type: none"> Failure to maintain a stable talent pipeline; Failure to implement the comprehensive and timely succession and development plans for key staff; Failure to deliver the capabilities necessary to respond to changing business needs; and Failure to optimise partnerships and frameworks.
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Principal risk	Context and mitigation measures
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East-West Interconnector

EirGrid is responsible for the asset management and operation of the East West Interconnector ('EWIC') which links the electricity grids in Ireland and Great Britain. There is a risk of physical damage to EWIC resulting in possible prolonged outage of EWIC together with significant reinstatement costs, however there are comprehensive operational procedures and maintenance arrangements for EWIC in place, including appropriate insurance arrangements.

Climate Change

Increased frequency of severe weather events impacting the risk to physical assets owned, operated, and maintained by EirGrid Group. This is driven by:

- Increased frequency of asset damage due to severe weather events (Onshore Transmission, Offshore Transmission, Interconnectors (EWIC & Celtic), Telecoms fibre – EWIC, Office accommodation, Telecoms Equipment);
- Increasing costs of maintaining assets leading to reduced asset lifetime, resulting in maintenance and replacement costs; and
- Changes in seasonal conditions (duration and timing) leading to reduced predictability resulting in outage planning challenges.

See Climate Change Adaptation on page 87.

Health, Safety and Environment

The risk of serious harm to the safety, health or wellbeing of employees, contractors or the public resulting from EirGrid's operations. EirGrid Group operates a Health, Safety and Environmental (HS&E) Management System based on the requirements of the International Occupational Health & Safety Standard: OHSAS18001:2007 and the Environmental Management Standard ISO14001:2015. Our HS&E Management System enables us to consider various risks associated with our activities, to staff and others who may be affected by these activities, and those to the environment; and to place these risks in the context of any relevant legal or other requirements, thereby ensuring that preventative and control measures are adequate and meet best practice standards.



5. Remuneration

The financial statements include €103,861 (2022: €101,663) for Chair's and Directors' fees, in accordance with the levels of remuneration for the Chair and Board Members of State Bodies, as approved by the Minister for Public Expenditure,

National Development Plan Delivery and Reform, and the revised arrangements for payment of board fees to public sector employees under the Minister for Public Expenditure, National Development Plan Delivery and Reform's 'One Person One Salary' Principle.

Under the approved remuneration levels, the Chair's fees were €21,600 per annum during the financial year (2022: €21,600 per annum). Directors' fees were €12,600 each per annum during the year (2022: €12,600 each per annum).

The Executive Board member during the year was the Chief Executive, Mark Foley. The Chief Executive's remuneration is set by the Minister for Public Expenditure, National Development Plan Delivery and Reform and the

Minister for the Environment, Climate and Communications. The remuneration of the Chief Executive consists of basic salary, taxable benefits, and certain retirement benefits. The retirement benefits of the

Chief Executive are calculated on basic pay only and aim to provide in retirement a pension of one-eightieth and a gratuity of three-eightieths of salary for each year of service as Chief Executive.

	Basic salary	Annual bonus	Taxable benefits	Pension contributions paid (all defined benefit)	Director's fees	Total
	€'000	€'000	€'000	€'000	€'000	€'000
Mark Foley	221	-	13	66	-	300
Total 30 Sep 23	221	-	13	66	-	300

Name	Total fees (€)
Brendan Tuohy (Chair)	21,600
Shane Brennan	12,600
Tom Coughlan	12,600
Theresa Donaldson	12,600
Michael Hand	12,600
James Nyhan [term commenced on 19 October 2022]	8,836
Michael O'Sullivan [term commenced on 03 May 2023]	5,213
Rosa M Sanz Garcia	12,600
Pauline Walsh [term commenced on 03 May 2023]	5,213
Total	103,861





Directors' Report

The Directors present their annual report and the audited financial statements of the Group and Company for the financial year ended 30 September 2023. The Group comprises the Parent Company and its subsidiaries disclosed in Note 30 (e).

Principal Activities

In Ireland, we have continued to operate and ensure the maintenance, and development of, the power system efficiently and effectively in accordance with the requirements of our licence as the Transmission System Operator (TSO) for Ireland, issued by the Commission for the Regulation of Utilities (CRU). In addition, EirGrid Interconnector DAC has continued to operate the East West Interconnector in accordance with the interconnector operator licence from CRU and Ofgem. Through Celtic Interconnector DAC, which is a joint venture with the French TSO, Réseau de Transport d'Électricité (RTE), we have continued to develop the Celtic Interconnector between Ireland and France.

Following the publication of the Government's Policy Statement on the [Framework for Ireland's Offshore Electricity Transmission System](#) in May 2021, EirGrid has also been given the role of the offshore electricity transmission system asset

owner and system operator. This was legislated for in the Marine Area Planning Bill in December 2021.

In Northern Ireland, SONI continued to plan and operate the transmission system in Northern Ireland in accordance with its licence as TSO issued by the Utility Regulator (UR) for Northern Ireland.

On 30 August 2022, the Utility Regulator (UR) in Northern Ireland published its decision on SONI governance and modifications to its TSO licence. These modifications were codified into SONI's licence on 26 October 2022. The new licence conditions necessitate, amongst other requirements, the establishment of a majority independent SONI Ltd board of directors (with all directors approved by the Utility Regulator); restriction on shareholder decision making to those matters reserved for shareholder decision under the UK Companies Act 2006, along with managerial, operational and resource independence from EirGrid plc. In a key

four new independent directors were appointed to the board of SONI Ltd with effect from 1 October 2023. Whilst we regret the decision of the UR, we are committed to implementing it and are working with SONI to demerge the businesses in compliance with the new licence condition.

EirGrid and SONI Ltd operate the wholesale electricity market in Ireland and Northern Ireland through an entity known as SEMO (Single Electricity Market Operator) and SEMOpX. The all-island wholesale electricity market was established in 2007, under legislation enacted in Ireland and Northern Ireland. In this context, the term 'Group' includes all the above mentioned activities (transmission system operator in Ireland and Northern Ireland; market operator and nominated electricity market operator for the island of Ireland; operator of EWIC, telecommunications activities on EWIC and Celtic Interconnector project development activities).

The Group collects tariffs to support these activities. These tariffs allow for incentives and a regulated return for capital invested in the business, generating value for the Group over the longer term.

Results and Review of the Business

Details of the financial results of the Group are set out in the Consolidated Income Statement on page 175 and the related notes on page 179.

The current period being reported on is the financial year ended 30 September 2023. The comparative figures are for the financial year ended 30 September 2022.

Commentaries on performance during the financial year ended 30 September 2023, including information on recent events and future developments, are contained in the Chair's Report, Chief Executive's Review, and the Financial Review.

Principal Risks and Uncertainties

An outline of the principal risks and uncertainties faced by the Group is discussed in the report on pages 149 to 152. Note 26 includes a full analysis of the Company's financial risk management objectives, policies, and exposures.

Dividends

The Board is recommending the payment of a final dividend of €4,000,000 (2022: €4,000,000) for the financial year ended 30 September 2023.

Directors' and Company Secretary's Interest in Shares

The Directors and Company Secretary who held office between 1 October 2022 and 30 September 2023 had no beneficial interest in the shares of the Group. One ordinary share of the Company is held by the Minister for the Environment, Climate and Communications and the remainder of the issued share capital is held by the Minister for Public Expenditure, National Development Plan Delivery and Reform, or on their behalf.

At the balance sheet date of 30 September 2023, Brendan Tuohy, Mark Foley and Martin Corrigan held one share each in the share capital of the Company on behalf of the Minister for Public Expenditure, National Development Plan Delivery and Reform.

Political Donations

The Group does not make political donations.

Going Concern

The Directors are confident, on the basis of current financial projections and credit facilities available, that the Company and the Group as a whole has adequate resources to continue in operation for the foreseeable future. They have made this assessment after consideration of the forecasted cash flows for the foreseeable future, including the assessment of possible variances in those forecasts.

As per Note 28, the High Court is due to issue final orders in respect of the Clean Energy Package judgement, and given the SEMC has yet to issue a revised decision paper as to how the Judgement will be implemented, there is uncertainty

surrounding the timing and quantum of payments that will need to be paid and the potential impact on cashflows in the next twelve months. Based on the information available, we believe it is unlikely that there will be a significant impact to cashflows in the next twelve months, however if we were required to make payments, there are actions that could be taken to manage the impact until a Regulatory recovery mechanism is in place. The Regulator has provided assurance that they will implement appropriate regulatory cost recovery mechanisms to ensure that EirGrid has sufficient cash flows to pay any costs that may arise from the court orders. As the situation evolves and final orders are issued by the Court, the Group will continue to monitor it closely and engage with the Regulators to address any cashflow challenges that arise.

Accounting Records

The measures that the Directors have taken to secure 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 use of suitable accounting systems and procedures. The accounting records are kept at The Oval, 160 Shelbourne Road, Ballsbridge, Dublin D04 FW28.

Post Balance Sheet Events

Details of significant post balance sheet events are set forth in Note 28 of the financial statements.

Auditors

The auditors, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, have indicated their willingness to continue in office in accordance with Section 383(2) of the Companies Act 2014.

Disclosure of Information to Auditors

So far as each of the Directors in office at the date of approval of the financial statements is aware:


- There is no relevant audit information of which the Company's auditors are unaware; and
- The Directors have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Directors' Compliance Statement

For the purposes of section 225 of the [Companies Act 2014](#) (the 'Act'), we, the Directors:

- Acknowledge that we are responsible for securing the Company's compliance with its relevant obligations as defined in section 225 (1) of the Act (the 'relevant obligations'); and
- Confirm that each of the following has been done:
 - i. A compliance statement (as defined in section 225(3)(a) of the Act) setting out the Company's policies (that in our opinion, are appropriate to the Company) respecting compliance by the Company with its relevant obligations has been drawn-up;
 - ii. Appropriate arrangements or structures, that are, in our opinion, designed to secure material compliance with the Company's relevant obligations, have been put in place; and
 - iii. During the financial year to which this report relates, a review of the arrangements or structures referred to in paragraph (ii) above has been conducted.

Approved by the Board and signed on their behalf:



Brendan Tuohy,
Chairperson, EirGrid Group



Mark Foley,
Chief Executive, EirGrid Group

Date: 11 March 2024

Directors' Responsibilities Statement

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with the Companies Act 2014 and the applicable regulations.

Irish company law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the Group financial statements in accordance with International Financial Reporting Standards (IFRSs) as adopted by the European Union and the Company financial statements in accordance with [FRS 101 Reduced Disclosure Framework](#) (March 2018). 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 and the Group as at the financial year end date and of the profit or loss of the Group for the financial year and otherwise comply with the Companies Act 2014.

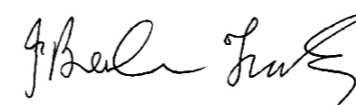
In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies for the Parent Company and the Group financial statements and then apply them consistently;
- Make judgements and 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.

Approved by the Board and signed on their behalf:



Brendan Tuohy,
Chairperson, EirGrid Group



Mark Foley,
Chief Executive, EirGrid Group

Date: 11 March 2024

Glossary

An Bord Pleanála

Ireland's independent national planning authority.

Capacity

The amount of electricity that can be safely transferred on the power system or on a line or cable.

Capacity Remuneration Mechanism (CRM)

The Capacity Remuneration Mechanism (CRM) is designed to ensure that the demand for electricity is always met. The overall aim of the CRM is to ensure security of supply, as well as ensuring that consumers don't pay for more capacity than is needed.

Carbon Emissions

The release of carbon into the atmosphere, through activity such as the combustion of fossil fuels.

Carbon Budget

A cumulative allowance for carbon emissions over a period of time for the economy. For example, the Government of Ireland has set carbon budgets for the entire economy for the periods, 2021-2025, 2026-2030 and 2031-2035 (see also Sectoral Emissions Ceilings).

Climate Neutrality

A concept of achieving net zero greenhouse gas emissions by balancing those emissions with their removal from the atmosphere.

Corporate Sustainability Reporting Directive (CSRD)

EU legislation under the European Green Deal which requires large companies and listed companies to publish regular reports on the social and environmental risks they face, and on how their activities impact people and the environment.

Commission for Regulation of Utilities (CRU)

Ireland's independent energy and water regulator. This institution regulates EirGrid's activities in Ireland.

Conventional Generation

The generation of electricity using fossil fuels, such as natural gas, coal, or peat.

Converter Station

Grid infrastructure that converts electricity from alternating current (AC) to direct current

(DC) and vice versa. This is done by means of high-power, high-voltage electronic semiconductor valves.

Day Ahead Trading

When contracts are made between seller and buyer for the generation and supply of electricity the following day.

Data Centre

A large group of networked computer servers used for remote storage of information.

Decarbonisation

The removal of carbon emissions from an activity. In the electricity sector, an example is the removal of carbon-emitting forms of energy generation from the power system. Carbon emissions occur in this context when conventional generators burn fossil fuels to create electricity.

Department of the Environment, Climate and Communications (DECC)

The Government of Ireland's Department of the Environment, Climate and Communications.

Demand

The amount of electrical power that is drawn from the network by those who use electricity. This may be talked about in terms of 'peak demand', which is the maximum amount of power drawn throughout a given period.

DSO Distribution System Operator

The Distribution System Operator is the designated authority responsible for the operation of the distribution system.

Emissions Intensity

The amount of carbon emissions relative to a single unit of activity. For example, the emissions intensity of electricity is the amount of carbon emissions per unit of electricity.

Energised

When a newly completed power line or cable is fully operational and made a working part of the electricity grid.

European Network of Transmission System Operators for Electricity (ENTSO-E)

European association for the cooperation of transmission system operators (TSOs) for electricity, which represents 39 TSOs from 35 countries.

Electricity Supply Board (ESB)

A commercial semi-state organisation in Ireland. This group of companies includes ESB Networks, who operate the electricity distribution system.

Future Arrangements for System Services (FASS)

A project that aims to develop suitable future auction arrangements for System Services based on the High-Level Design (HLD) set out by the SEM Committee. The intention is for the Transmission System Operators (TSOs) to develop a volume forecasting methodology to apply to the daily auctions, with service requirements being calculated close to real-time i.e. day ahead.

Fossil Fuels

Fuels such as coal, oil or gas that originate underground from the decomposing remains of plants and animals. They emit carbon when burnt and so cause climate change.

Generator

A facility that produces electricity. Power can be generated from various sources, for example, coal-fired power plants, gas-fired power plants and wind farms.

Generation Capacity

The maximum amount of electricity available to be generated, based on the output potential of electricity generators connected to the grid.

Gigawatt

A gigawatt is one billion watts (see also Watt).

Grid

See Transmission Network.

Interconnection

The transmission of high voltage electricity between electricity grids in different jurisdictions.

International Financial Reporting Standards

A set of global accounting standards for preparing and presenting financial statements to ensure consistency, transparency, and comparability.

Kilovolt (kV)

Operating voltage of electricity transmission equipment. One kilovolt is equal to one thousand volts. The highest voltage on the Irish transmission system is 400kV.

Megawatt (MW)

A megawatt is one million watts. A watt is the standard unit of power (see also Watt).

Megatonne of Carbon Dioxide Equivalent (MtCO₂e)

Carbon dioxide equivalent is a measure used to compare the emissions from various greenhouse gases based upon their global warming potential. For larger quantities this is typically measured in megatonnes which is one million tonnes.

Nominated Electricity Market Operator (NEMO)

Each territory in Europe has a NEMO, as designated by their respective energy regulator. The NEMO is responsible for running day-ahead and intraday trading for that electricity market. There can be more than one NEMO serving each territory, as its functions are open to competition. These are commercial services and are separate from the essential market services required to maintain a functioning electricity market.

Offshore Network Development Plan (ONDP)

Under the EU Trans-European Networks for Energy (TEN-E) regulation, EU Member States, the European Commission, and Transmission System Operators (TSOs) are required to collaborate on the development of Offshore Network Development Plans.

For each sea basin, these plans should include Offshore Renewable Energy Sources (RES) capacities in the relevant time horizons (2030, 2040, 2050) and locations dedicated to hosting this offshore generation and transmission infrastructure.

Offshore Renewable Energy Support Scheme (ORESS)

A Government of Ireland initiative to support offshore renewable electricity projects in Ireland. It is an auction-based scheme, which invites offshore renewable electricity projects to bid for capacity and receive a guaranteed price for the electricity they generate.

Power System

The integrated whole of the wider electricity system, from generation, through to transmission and finally to distribution.

Reinforcement

Increasing capability on the existing electricity grid by building new infrastructure or upgrading existing equipment.

Renewable Generation

The generation of electricity using renewable energy, such as hydro, wind, solar, tidal and biomass.

Renewable Energy Sources for Electricity (RES-E)

Electricity from renewable energy sources, for example, the electricity generated from clean energy sources such as photovoltaic, hydro, tidal or wave, wind, geothermal, and renewable biomass.

Renewable Electricity Support Scheme (RESS)

A Government of Ireland initiative to support renewable electricity projects in Ireland. It is an auction-based scheme, which invites renewable electricity projects to bid for capacity and receive a guaranteed price for the electricity they generate.

Réseau de Transport d'Électricité (RTE)

Electricity Transmission System Operator of France. It is responsible for the operation, maintenance, and development of Europe's largest electricity grid.

Scheduling and Dispatch

The overall process resulting from the multiple inputs, processes, and outputs which enables the Transmission System Operator to operate a secure system and efficient balancing market. It is a continuous process managed in a coordinated manner from the Transmission System Operator's Control Centre using a range of operational systems, processes, and procedures.

Science Based Targets

Targets which provide a pathway for companies to reduce greenhouse gas (GHG) emissions. Targets are considered 'science-based' if they are in line with what the latest climate science deems necessary to meet the goals of the Paris Agreement i.e. limiting global warming to well below 2°C above pre-industrial levels and pursuing efforts to limit warming to 1.5°C.

Sectoral Emissions Ceilings

In Ireland the economy-wide carbon budgets are allocated to the various sectors across the economy through use of sectoral emissions ceilings which allocate a component of the carbon budget to each sector (see also Carbon Budget).

Single Electricity Market Committee (SEMC)

The decision-making authority for all Single Electricity Market (SEM) matters. Established in 2007 following the introduction of the SEM, legislation required the establishment of SEM governance in the form of a SEM Committee (See also Single Electricity Market).

Single Electricity Market (SEM)

The Single Electricity Market, comprising both Ireland and Northern Ireland, allows for electricity to be traded and supplied on an all-island basis.

Single Electricity Market Operator (SEMO)

A contractual joint venture between EirGrid plc and SONI Limited as the licensed Market Operator for Ireland, and licensed SEM Operator for Northern Ireland, respectively. It facilitates the continuous operation and administration of the Single Electricity Market.

Shaping Our Electricity Future (SOEF)

A roadmap developed by EirGrid which provides an outline of the key developments (from a networks, engagement, operations, and market perspective) needed to support a secure transition to the Government's renewable and climate ambitions on the electricity grid by 2030.

System Operator for Northern Ireland (SONI)

System Operator for Northern Ireland which manages, operates, and develops the electricity transmission grid in Northern Ireland.

System Services

Services which are necessary for the safe and stable operation of the transmission system.

Stakeholders

These are individuals or organisations that may be affected by, or can influence, the operations of EirGrid.

Strategic Infrastructure Development

Development of infrastructure which is of strategic economic or social importance to Ireland, a region, or local areas.

Substation

A set of electrical equipment used to interlink power cables or lines and change the voltage being sent down them.

System Non-Synchronous Penetration (SNSP)

A real-time measure of the percentage of generation that comes from non-synchronous sources, such as wind and high voltage direct current interconnector imports, relative to the system demand.

The Office of Gas and Electricity Markets (Ofgem)

Great Britain's independent energy regulator.

Transmission Line

A high-voltage power line running at 400kV, 220kV or 110kV on the Irish transmission system. The high voltage allows delivery of bulk power over long distances with minimal power loss.

Transmission Network or Grid

This is the network of around 6,800 km of high-voltage power lines, cables, and substations across Ireland. It links generators of electricity to the distribution network and supplies large demand customers. It is operated by EirGrid and owned by the ESB.

Transmission System Operator (TSO)

The organisation responsible for operating the high-voltage electricity system in a particular region.

Transmission Use of System (TUoS) Tariff

Tariffs designed to recover the costs to operate, maintain and develop the transmission system. The tariffs recover revenue from transmission system users including generators and large energy

users connected directly to the transmission system or indirectly via the lower voltage distribution system. The tariff is comprised of two parts: networks charges for using the transmission system infrastructure to transport electricity and system services charges for the costs arising from the operation and security of the transmission system.

The Utility Regulator (UR)

Institution responsible for regulating the electricity, gas, water, and sewerage industries in Northern Ireland.

Voltage

A measure of the potential strength of the flow of electricity, similar to 'pressure' in a water system. Voltage is the measure of electrical charge or potential between two points (in an electrical field) such as between the positive and negative ends of a battery. The greater the voltage, the greater the potential flow of electrical current.

Watt

The standard unit of power in the International System of Units (SI). A watt measures the rate at which energy is produced or consumed. For example, a high wattage electrical appliance will consume more energy than a low wattage appliance.



Financial Statements



Financial Statements

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Independent Auditors' Report to the Members of EirGrid Plc

Report on the audit of the financial statements

Opinion on the financial statements of EirGrid plc ("the company")

In our opinion the group and parent company financial statements:

- give a true and fair view of the assets, liabilities and financial position of the group and parent company as at 30 September 2023 and of the profit of the group for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting frameworks and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

- the group financial statements:
 - the Consolidated Income Statement;
 - the Consolidated Statement of Comprehensive Income;
 - the Consolidated Balance Sheet;
 - the Consolidated Statement of Changes in Equity;
 - the Consolidated Cash Flow Statement; and
 - the related notes 1 to 29, including a summary of significant accounting policies as set out in note 2.
- the parent company financial statements:
 - the Company Balance Sheet;
 - the Company Statement of Changes in Equity; and
 - the related notes 30(A) to 30(Y), including a summary of significant accounting policies as set out in note 2.

The relevant financial reporting framework that has been applied in the preparation of the group financial statements is the Companies Act 2014 and International Financial Reporting Standards as adopted by the European Union ("IFRS") ("the relevant financial reporting framework"). The relevant financial reporting framework that has been applied in the preparation of the parent company financial statements is the Companies Act 2014 and FRS 101 'Reduced Disclosure Framework' issued by the Financial Reporting Council.

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 group and parent 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.

Independent Auditors' Report to the Members of EirGrid Plc (Continued)

Emphasis of Matter – Post Balance Sheet Events

In forming our opinion, which is not modified, we draw your attention to Note 20 in the group financial statements which outlines the basis for the provision in relation to the Clean Energy Package (EU Regulation 2019/943). We also draw your attention to Notes 28 in the group financial statements and 30 (X) in the parent company financial statements, which outline the events subsequent to the balance sheet date regarding the judgement arising from judicial reviews regarding the implementation of the Clean Energy Package (EU Regulation 2019/943). Our opinion is not modified in respect of these matters.

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 group and parent 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 Annual Report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the Annual Report. 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.

Independent Auditors' Report to the Members of EirGrid Plc (Continued)

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 group and parent 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 group and parent 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: <http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/Description-of-the-auditor-s-responsibilities-for>. 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 parent company were sufficient to permit the financial statements to be readily and properly audited.
- The parent company balance sheet is in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements and the directors' report has been prepared in accordance with the Companies Act 2014.

Independent Auditors' Report to the Members of EirGrid Plc (Continued)

Matters on which we are required to report by exception

Based on the knowledge and understanding of the group and the parent company and its environment obtained in the course of the audit, we have not identified material misstatements in those parts of directors' report that have been specified for our review.

The Companies Act 2014 also requires us to report to you if, in our opinion, the company has not provided the information required by Regulation 5(2) to 5(7) of the European Union (Disclosure of Non-Financial and Diversity Information by certain large undertakings and groups) Regulations 2017 (as amended) for the financial year ended 30 September 2022. We have nothing to report in this regard.

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.

Under the Code of Practice for the Governance of State Bodies (August 2016) (the "Code of Practice"), we are required to report to you if the statement regarding the system of internal control required under the Code of Practice as included in the Corporate Governance Statement in the Directors Report does not reflect the group's compliance with paragraph 1.9(iv) of the Code of Practice or if it is not consistent with the information of which we are aware from our audit work on the financial statements. We have nothing to report in this respect.

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.



Ann Mcgonagle

For and on behalf of Deloitte Ireland LLP

Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, 29 Earlsfort Terrace, Dublin 2

11 March 2024

Consolidated Income Statement

For the Financial Year to 30 September 2023

	Note	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Revenue	3	1,140,516	861,623
Direct costs	3	(867,962)	(566,119)
Gross profit		272,554	295,504
Other operating costs	5	(186,130)	(167,819)
Operating profit		86,424	127,685
Interest and other income	6	16,730	4,287
Finance costs	6	(31,947)	(17,057)
Profit before taxation	7	71,207	114,915
Income tax expense	8	(11,255)	(16,629)
Profit for the year		59,952	98,286
Profit attributable to:			
Owners of the Parent Company		59,952	98,286

Consolidated Statement of Comprehensive Income

For the Financial Year to 30 September 2023

	Note	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Items that may be reclassified subsequently to profit or loss:			
Movement in unrealised gain on cash flow hedges	26	15,440	60,399
Deferred tax attributable to movement in unrealised gain on cash flow hedges	8	(1,930)	(7,550)
Currency translation differences		591	(461)
Total of items that may be reclassified subsequently to profit or loss		14,101	52,388
Items that will not be reclassified to profit or loss:			
Remeasurement (loss)/gain of net defined benefit liability	23	(8,672)	56,117
Deferred tax credit/charge on remeasurement loss/(gain)	8	1,304	(7,148)
Total of items that will not be reclassified to profit or loss		(7,368)	48,969
Profit for the financial year		59,952	98,286
Total comprehensive income for the year		66,685	199,643
Total comprehensive income attributable to:			
Owners of the Parent Company		66,685	199,643

Consolidated Balance Sheet

As at 30 September 2023

	Note	30 Sep 2023 €'000	30 Sep 2022 €'000
Assets			
Non-current assets			
Fair value investments	10	356	356
Intangible assets	12	62,228	63,892
Property, plant & equipment	13	497,504	481,940
Right of use assets	14	35,032	38,433
Deferred tax asset	8	9,028	4,181
Trade and other receivables	15	446,930	152,822
Retirement benefit asset	23	9,893	13,372
Derivative financial instruments	26	3,638	–
Total non-current assets		1,064,609	754,996
Current assets			
Trade and other receivables	15	522,935	205,222
Current tax receivable		5,223	5,755
Cash and cash equivalents	19	773,407	651,176
Total current assets		1,301,565	862,153
Total assets		2,366,174	1,617,149
Equity and Liabilities			
Capital and reserves			
Called up share capital presented as equity	18	38	38
Capital reserve		49,182	49,182
Hedging reserve		3,183	(10,327)
Translation reserve		231	(361)
Retained earnings		577,115	528,531
Total equity		629,749	567,063
Non-current liabilities			
Derivative financial instruments	26	–	11,802
Deferred tax liability	8	35,784	34,553
Trade and other payables	16	8,235	8,550
Grants	17	228,619	80,704
Lease liabilities	14	32,302	34,577
Borrowings	24	400,886	237,892
Provisions	20	106,501	113,968
Total non-current liabilities		812,327	522,046
Current liabilities			
Lease liabilities	14	2,491	2,429
Borrowings	24	33,981	22,326
Provisions	20	53,375	–
Grants	17	3,054	3,208
Trade and other payables	16	831,197	500,077
Total current liabilities		924,098	528,040
Total liabilities		1,736,425	1,050,086
Total equity and liabilities		2,366,174	1,617,149

Approved by the Board and signed on their behalf:



Brendan Tuohy
Chairperson



Mark Foley
Chief Executive

Date
11 March 2024

Consolidated Statement of Changes in Equity

For the Financial Year to 30 September 2023

	Issued share capital €'000	Capital reserve €'000	Hedging reserve €'000	Translation reserve €'000	Retained earnings €'000	Total attributable to equity holders €'000
Balance as at 1 Oct 2021	38	49,182	(63,176)	540	385,276	371,860
Profit for the year	–	–	–	–	98,286	98,286
Other comprehensive income						
Remeasurements of defined benefit scheme net of deferred tax	–	–	–	–	48,969	48,969
Cash flow hedge net of deferred tax movement	–	–	52,849	–	–	52,849
Translation reserve movement	–	–	–	(901)	–	(901)
Dividends	–	–	–	–	(4,000)	(4,000)
Balance as at 30 Sep 2022	38	49,182	(10,327)	(361)	528,531	567,063
Profit for the year	–	–	–	–	59,952	59,952
Other comprehensive income						
Remeasurements of defined benefit scheme net of deferred tax	–	–	–	–	(7,368)	(7,368)
Cash flow hedge net of deferred tax movement	–	–	13,510	–	–	13,510
Translation reserve movement	–	–	–	592	–	591
Dividends	–	–	–	–	(4,000)	(4,000)
Balance as at 30 Sep 2023	38	49,182	3,183	231	577,115	629,749

Capital Reserve

The capital reserve arose on the vesting of the TSO operations from ESB to the Company under the Transfer Scheme dated 1 July 2006. There have been no movements in the reserve since this date.

Hedging Reserve

The hedging reserve represents the cumulative portion of gains and losses on hedging instruments deemed effective in cash flow hedges. The cumulative deferred gain or loss on the hedging instruments is recognised in profit or loss only when the hedged transaction impacts the profit or loss.

Translation Reserve

The translation reserve represents foreign exchange differences arising from the translation of the net assets of the Group's foreign operations from their functional currency into EirGrid's functional currency, being Euro, including the translation of the profits and losses of such operations.

Retained Earnings

Retained earnings comprise accumulated earnings net of dividends in the current financial year and prior financial years.

Consolidated Cash Flow Statement

For the Financial Year to 30 September 2023

	Note	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Cash flows from operating activities			
Profit after taxation		59,952	98,286
Depreciation of property, plant and equipment	13	21,544	21,567
Depreciation of right of use assets	14	3,401	3,660
Amortisation of intangibles	12	27,941	25,487
Amortisation of grant	17	(3,239)	(3,293)
Interest and other income		(16,730)	(4,287)
Finance costs		31,947	17,057
Retirement benefit cost		3,238	7,567
Unrealised foreign exchange (gain)/loss		(884)	1,464
Income tax expense		11,255	16,079
Pension contributions paid		(8,653)	(9,067)
Operating cash flows before movements in working capital		129,772	174,520
Movements in working capital			
Increase in trade and other receivables		(624,702)	(102,529)
Increase in trade and other payables		375,610	149,173
Cash from operations		(119,320)	221,164
Income tax payment		(13,402)	(21,725)
Interest received		13,944	252
Net cash from operating activities		(118,778)	199,691
Cash flows from investing activities			
Purchase of property, plant and equipment	13	(41,106)	(17,802)
Purchase of intangibles	12	(26,472)	(18,855)
Grants		162,520	4,934
Net cash used in investing activities		94,942	(31,723)
Cash flows from financing activities			
Dividends paid		(4,000)	(4,000)
Leases paid	14	(2,976)	(3,020)
Borrowings drawdown		196,823	–
Borrowings repaid		(22,518)	(21,424)
Finance costs paid		(21,577)	(15,768)
Net cash used in financing activities		145,752	(44,212)
Net increase in cash and cash equivalents		121,916	123,756
Cash and cash equivalents at start of year		651,176	528,583
Effects of foreign exchange		315	(1,163)
Cash and cash equivalents at end of year	19	773,407	651,176

Notes to the Financial Statements

1. General Information

EirGrid plc ('the Company') is a public limited company, incorporated in Ireland, established pursuant to S.I. No 445 of 2000 – European Communities (Internal Market in Electricity) Regulations, 2000. The Company is licensed by the Commission for Regulation of Utilities (CRU) as the Transmission System Operator (TSO) in Ireland and as Market Operator (MO) for the wholesale electricity market on the island of Ireland. SONI Limited (a subsidiary of EirGrid plc) is licensed by the Utility Regulator (UR) Northern Ireland as the TSO in Northern Ireland and also holds an MO licence for the island of Ireland. EirGrid Interconnector Designated Activity Company (a subsidiary of EirGrid plc) is licensed by the Commission for Regulation of Utilities (CRU) and the Office of the Gas and Electricity Markets (Ofgem) as the operator of the East West Interconnector. EirGrid SPV 2022 DAC (a subsidiary of EirGrid plc) was incorporated to procure the delivery of Temporary Emergency Generation and is acting as per the amended licence conditions enacted in The EirGrid, Electricity and Turf (Amendment) Act 2022 that came into operation on 12 July 2022. The registered office of EirGrid plc is The Oval, 160 Shelbourne Road, Ballsbridge, Dublin 4 (Registration number 338522). The principal activity of the Company is included in the Directors' Report on page 156.

2. Statement of Accounting Policies

The accounting policies set out below have been consistently applied to all years presented in these consolidated financial statements and have been consistently applied by all Group entities unless otherwise stated.

Going Concern

The Directors are confident, on the basis of current financial projections and credit facilities available, that the Company and the Group as a whole has adequate resources to continue in operation for the foreseeable future. They have made this assessment after consideration of the forecasted cash flows for the foreseeable future, including the assessment of possible variances in those forecasts. At 30 September 2023, the Group had corporate cash balances of €300.3m (note 19), undrawn revolving credit facilities of €200m and €50m (note 24) available to manage short term working capital and higher than expected DS3 costs respectively.

As per note 28, the High Court is due to issue final orders in respect of the Clean Energy Package judgement and given the SEMC has yet to issue a revised decision paper as to how the Judgement will be implemented, there is uncertainty surrounding the timing and quantum of payments that will need to be paid and the potential impact on cashflows in the next 12 months. Based on the information available we believe it is unlikely that there will be a significant impact to cashflows in the next 12 months, however if we were required to make payments, there are actions that could be taken to manage the impact until a regulatory recovery mechanism is in place. The Regulator has provided assurance that they will implement appropriate regulatory cost recovery mechanisms to ensure that EirGrid has sufficient cash flows to pay any costs that may arise from the court orders. As the situation evolves and final orders are issued by the court, the Group will continue to monitor it closely and engage with the Regulators to address any cashflow challenges that arise.

Accordingly, the Directors continue to adopt the going concern basis in preparing the Financial Statements.

2. Statement of Accounting Policies (Continued)

Basis of preparation

The Group Financial Statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) as adopted by the European Union. They are prepared on the basis of all IFRSs and Interpretations that are mandatory for financial year ended 30 September 2023 and in accordance with the Irish Companies Act 2014.

The individual financial statements of the Company have been prepared in accordance with FRS 101 Reduced Disclosure Framework ("FRS 101"). A separate Company income statement is not presented in these financial statements as the Company has availed of the exemption provided by section 304 of the Companies Act 2014.

The Financial Statements have been presented in Euro, rounded to the nearest thousand, unless otherwise specified, and have been prepared on a historical cost basis, except for the revaluation of certain financial instruments which are held at fair value. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

The preparation of Financial Statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

The current period being reported on is the financial year to 30 September 2023. The comparative figures are for the financial year ended 30 September 2022.

Standards, interpretations and amendments to published standards that are not yet effective

The Group has not applied certain new standards, amendments and interpretations to existing standards that have been issued but are not yet effective. These include:

- Amendments to IAS 1 Presentation of Financial Statements: Classification of Liabilities as Current or Non-current (applicable for annual periods beginning on or after 1 January 2024)
- Amendments to IAS 8 Definition of Accounting Estimates (applicable for annual periods beginning on or after 1 January 2023)
- Amendments to IAS 1 Presentation of Financial Statements and IFRS Practice Statement 2: Disclosure of Accounting Policies (applicable for annual periods beginning on or after 1 January 2023)
- Amendments to IAS 12 Income Taxes: Deferred Tax related to Assets and Liabilities arising from a Single Transaction (applicable for annual periods beginning on or after 1 January 2023)
- Amendments to IAS 12 Income Taxes: International Tax Reform – Pillar Two Model Rules (applicable for annual periods beginning on or after 1 January 2023)
- Amendments to IFRS 16 Leases: Lease Liability in a Sale and Leaseback (applicable for annual periods beginning on or after 1 January 2024)

2. Statement of Accounting Policies (Continued)

Adoption of new standards

In the current financial year, the following new and revised standards and interpretations have been adopted and have affected the amounts reported in these financial statements (for annual financial years beginning on or after 1 January 2022):

- Amendments to IAS 37 Provisions, Contingent Liabilities and Contingent Assets: Onerous Contracts – Cost of Fulfilling a Contract (applicable for annual periods beginning on or after 1 January 2022)
- Amendments to IAS 16 Property, Plant and Equipment: Proceeds before Intended Use (applicable for annual periods beginning on or after 1 January 2022)
- Amendments to IFRS 3 Business Combinations: Reference to the Conceptual Framework (applicable for annual periods beginning on or after 1 January 2022)

The adoption of the amendments listed above did not have a material impact on the current year financial statements.

Basis of consolidation

The Consolidated Financial Statements incorporate the Financial Statements of the Company and entities controlled by the Company (its subsidiaries) made up to 30 September each year. Control is achieved when the Company:

- has the power over the investee;
- is exposed, or has rights, to variable return from its involvement with the investee; and
- has the ability to use its power to affect its return.

The Company reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

When the Company has less than a majority of the voting rights of an investee, it considers that it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Company considers all relevant facts and circumstances in assessing whether or not the Company's voting rights in an investee are sufficient to give it power, including:

- the size of the Company's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;
- potential voting rights held by the Company, other vote holders or other parties;
- rights arising from other contractual arrangements; and
- any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meetings.

Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, the results acquired or disposed of during the financial year are included in the consolidated income statement from the date the Company gains control until the date when the Company ceases to control the subsidiary.

2. Statement of Accounting Policies (Continued)

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with the Group's accounting policies.

All intragroup assets and liabilities, equity, income, expenses and cashflows relating to transactions between the members of the Group are eliminated on consolidation.

Investments in subsidiaries are carried at cost less impairment in the financial statements of the Company.

Joint operations

The Group and Company Financial Statements incorporate the results of the Group and Company respectively, together with its share of the results and assets and liabilities of the joint operation which it participates, using the proportionate consolidation method as permitted under IFRS 11. As the joint operation is a joint arrangement whereby the parties have joint control of the arrangement, and have rights to the assets and obligations for the liabilities relating to the arrangement, the directors recognise their assets, liabilities, revenue and expenses in relation to its interest in a joint operation.

The Group's and Company's share of results and net assets of joint operations, are accounted for on the basis of proportionate consolidation from the date on which the contractual agreements stipulating joint control are finalised, and derecognised when joint control ceases. The Company combines its share of the joint arrangements, individual income and expenses, assets and liabilities and cash flows on a line by line basis with similar items in the Company's financial statements.

Equity accounted investments

Associates are those entities in which the Group has significant influence, but not control or joint control, over the financial and operating policies. A joint venture is an arrangement in which the Group has joint control, whereby the Group has rights to the net assets of the arrangement, rather than rights to its assets and obligations for its liabilities. Interests in associates and joint ventures are accounted for using the equity method. They are initially recognised at cost, which includes transaction costs. Subsequent to initial recognition, the consolidated financial statements include the Group's share of the profit or loss and other comprehensive income of the equity accounted investments, until the date on which significant influence or joint control ceases.

Business combinations

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred, measured at acquisition date fair value and the amount of any non-controlling interest in the acquiree. For each business combination, the Group measures the non-controlling interest in the acquiree either at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition costs are expensed as incurred.

2. Statement of Accounting Policies (Continued)

When the Group acquires a business it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. If the business combination is achieved in stages, the Group's previously held equity interest in the acquiree is remeasured to fair value at the date the Group first acquires control through the Consolidated Income Statement. Any contingent consideration to be transferred by the acquirer will be recognised at fair value at the acquisition date. Subsequent changes to the fair value of contingent consideration which is deemed to be a financial asset or a financial liability will be recognised in accordance with IFRS 9 in the Consolidated Income Statement.

Goodwill is initially measured at cost being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interest over the net identifiable assets acquired and liabilities assumed.

Goodwill

Goodwill on acquisitions is initially measured at cost being the excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities. Goodwill acquired in a business combination is allocated, from the acquisition date, to the cash-generating units or groups of cash-generating units that are expected to benefit from the business combination in which the goodwill arose.

Following initial recognition, goodwill is measured at cost less any accumulated impairment losses. Goodwill is reviewed for impairment annually or more frequently if events or changes in circumstances indicate that the carrying value may be impaired. The goodwill impairment tests are undertaken at the same time each financial year. Impairment is determined by assessing the recoverable amount of the cash-generating unit to which the goodwill relates. Where the recoverable amount of the Cash Generating Unit is less than the carrying amount, an impairment loss is recognised. Impairment losses arising in respect of goodwill are not reversed following recognition.

Revenue

Revenue primarily represents the income derived from the provision of electricity transmission, sale of financial transmission rights (FTRs), EWIC capacity income, congestion income derived from EWIC and Market Operator services to customers during the financial year and excludes value added tax.

The Group is deemed to be the principal in the arrangement when it controls a promised service before transferring them to a customer or satisfies the performance obligation itself, and accordingly recognises revenue on a gross basis.

TSO TUoS Revenue

The main revenue is the Transmission Use of System (TUoS) tariff which is a charge payable by all users of the transmission systems in Ireland and Northern Ireland. Revenue from provision of electricity transmission (performance obligation) is recorded at a point in time (as and when the electricity is transmitted) based on the MW of electricity transported. Billed revenue is recognised as a trade receivable and unbilled revenues are disclosed separately.

2. Statement of Accounting Policies (Continued)

Market Operator Revenue

The Market Operator's obligation is to facilitate the sale of electricity through the continuous settlement (performance obligation) of the Single Electricity Market. SEMO receives market operator tariffs for these services including fixed charges based on participation in the market and variable charges based on MW of electricity traded in the market.

EirGrid plc and SONI Ltd were designated by the relevant regulatory authorities (CRU and UR) as Nominated Electricity Market Operators (NEMO) for Ireland and Northern Ireland respectively. The NEMO designations allow EirGrid plc and SONI Ltd to provide day-ahead auction and intraday markets for trading (performance obligation) in the Single Electricity Market (SEM) through their contractual joint venture SEMOpx. Revenue is recorded at a point in time as and when the transaction occurs.

EWIC – Capacity Revenue

EWIC participates in the capacity auctions in the SEM and GB markets where a number of auctions are held during the year. EWIC has been successful in these markets and receives capacity revenue for each MW sold to the market in the auction (performance obligation). The capacity revenue is recognised over time as the auctions are run for a specified capacity year that the generator is required to be available. The timelines account for processes to set capacity requirements, local constraints and unit qualification.

EWIC – Congestion Revenue

EWIC is compensated for reducing price differences ('congestion') between market regions and it receives congestion revenues. It is derived from transporting the electricity (performance obligation) between Ireland and Great Britain.

Regulatory Adjustments

Where revenue received or receivable results in an amount that exceeds the targeted amount set by regulatory agreement, adjustments will be made to future tariffs to reflect the over-recovery. No liability is recognised as the regulator will reflect this as reduced tariffs in future periods transmission resulting in lower revenues in those periods. Similarly no asset is recognised where a regulatory agreement permits adjustments to be made to future tariffs in respect of an under-recovery expected to be offset by future tariff increases.

As Market Operator for the Single Electricity Market, the Group does not act on its own account in the sale or purchase of electricity. The Group does not recognise as revenue monies derived from the sale of electricity. The payables and receivables associated with electricity trading are recognised in the Balance Sheet. Monies received from tariffs that are subject to regulatory determination are recognised as revenue.

2. Statement of Accounting Policies (Continued)

Unbilled income (contract asset) represents income from electricity transmission services which, in compliance with the regulatory timetable, has not been billed. Unbilled income is recognised on an accruals basis and is stated net of value added tax.

Deferred income (contract liability) represents deferred income arising from the FTR auctions and Telecom contracts.

Direct costs

Direct costs primarily represent the costs associated with the provision of electricity transmission services to customers during the financial year, and excludes value added tax. Direct costs include transmission asset owner charges, ancillary services and secure transition costs. Direct costs are recognised as they are incurred.

Operating profit

The Group has adopted an Income Statement format which seeks to highlight significant items within the results for the period. Accordingly, operating profit is stated after charging direct costs and after other operating costs but before interest income and finance costs.

Other operating costs primarily represents employee costs, professional fees, contractors and establishment costs. Other operating costs are recognised as they are incurred.

Foreign currencies

The individual Financial Statements of each Group entity are presented in the currency of the primary economic environment in which the entity operates (its functional currency). For the purpose of the Consolidated Financial Statements, the results and financial position of each Group entity are expressed in Euro, which is the functional currency of the Company and the presentation currency for the Consolidated Financial Statements.

Transactions in foreign currencies are recorded at the rates of exchange prevailing at the dates of the transactions. At each Balance Sheet date, monetary assets and liabilities denominated in foreign currencies are retranslated at the rates prevailing at that date, with exchange differences arising recognised in the Consolidated Income Statement as they occur.

On consolidation, the Income Statements of the Group's two foreign currency subsidiaries are translated into Euro at the average exchange rate. The Balance Sheets of these subsidiaries are translated at rates of exchange ruling at the Balance Sheet date. Resulting exchange differences arising from the translation of the Group's foreign currency subsidiaries are taken directly to a separate component of shareholders' equity.

Goodwill and fair value adjustments arising on the acquisition of the foreign subsidiaries are treated as assets and liabilities of the foreign subsidiaries and are translated at the closing rate.

2. Statement of Accounting Policies (Continued)

Retirement benefit costs

For defined benefit plans, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each Balance Sheet date. Actuarial gains and losses are recognised in full in the period in which they occur. They are recognised outside profit or loss and presented in the Statement of Comprehensive Income.

The retirement benefits obligations recognised in the Balance Sheet represent the present value of the defined benefit obligations reduced by the fair value of plan assets. Any asset resulting from this calculation is limited to past service cost, plus the present value of available refunds and reductions in future contributions to the plan.

A pension asset ceiling is applied to the pension assets if there is no unconditional right to realise the schemes assets at some point during the life of the plan or when the plan is settled.

The retirement benefit current service costs for employees engaged on capital projects are capitalised in the Balance Sheet as the costs are incurred.

The Company also 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 the Income Statement 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.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the financial year. Taxable profit differs from profit as reported in the Income Statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are never taxable or deductible. The Group's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the Balance Sheet date.

Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit, and is accounted for using the balance sheet liability method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

2. Statement of Accounting Policies (Continued)

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted at the Balance Sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Group expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities. Deferred tax is charged or credited in the Income Statement, except when it relates to items charged or credited to other comprehensive income or directly to equity, in which case the deferred tax is also dealt with in other comprehensive income or equity as appropriate.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and the Group intends to settle its current tax assets and liabilities on a net basis.

Property, plant and equipment

Property, plant and equipment is stated at cost less accumulated depreciation and any accumulated impairment losses, except for freehold land which is shown at cost less impairment.

Depreciation is recognised so as to write off the cost of assets over their estimated useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at each period end, with the effect of any changes in estimate accounted for on a prospective basis.

The depreciation periods for the principal categories of property, plant and equipment are as follows:

- Leasehold building improvements: over the period of the lease;
- Freehold buildings and improvements: 5 to 15 years;
- Fixtures and fittings: 5 years;
- IT, telecommunications equipment and other: 3 to 8 years;
- Integrated Single Electricity Market: 5 years.

The depreciation periods for the East West Interconnector category within property, plant and equipment are as follows:

- Cables: 40 years;
- Converter stations, warehouse and equipment: 30 years;
- Spare transformer and spare parts: 30 years;
- Converter control system: 15 years;
- IT server equipment: 6 years; and
- Marine Survey: 3 years.

No depreciation is provided on freehold land or on assets in the course of construction.

2. Statement of Accounting Policies (Continued)

Assets in the course of construction are carried at cost less any recognised impairment loss. Costs include professional fees, wages and salaries, retirement benefit costs and any other costs incurred directly attributable to the construction of such assets. These assets are reclassified to an appropriate category and depreciation of these assets commences when the assets are ready for their intended use.

The gain or loss arising on the disposal or retirement of property, plant and equipment is determined as the difference between the net sales proceeds and the carrying amount of the asset and is recognised in the Income Statement.

Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use.

Where variable rate borrowings are used to finance a qualifying asset and are hedged in an effective cash flow hedge of interest rate risk, the interest added to the cost of the qualifying asset is the net interest expense after the effect of hedging.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Intangible assets

Intangible assets acquired in a business combination are identified and recognised separately from goodwill where they satisfy the definition of an intangible asset and their fair values can be measured reliably. The cost of such intangible assets is their fair value at the acquisition date. Subsequent to initial recognition, these assets are reported at cost less accumulated amortisation and accumulated impairment losses. Where the intangible assets have a finite useful estimated life, amortisation is charged on a straight-line basis over their useful estimated lives.

The Directors are of the view that TSO and MO licence agreements for Northern Ireland have indefinite lives. The following key factors were considered in determining the useful lives of the above licence agreements; expected usage, typical product life cycles of similar assets used in a similar way, stability of the industry in which the asset is operated, period of control over the asset and expiry dates of licence agreements. It is unlikely that the above licences will be cancelled and as the licences are open-ended and renewable and there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows for the Group, an indefinite life assumption is reasonable. These assets are tested for impairment annually.

2. Statement of Accounting Policies (Continued)

Computer software, including computer software which is not an integrated part of an item of computer hardware, is stated at cost less any accumulated amortisation and any accumulated impairment losses. Cost comprises purchase price and any other directly attributable costs.

Computer software is recognised if it meets the following criteria:

- an asset can be separately identified;
- it is probable that the asset created will generate future economic benefits;
- the development cost of the asset can be measured reliably;
- it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity; and
- the cost of the asset can be measured reliably.

Costs relating to the development of computer software for internal use are capitalised once the recognition criteria outlined above are met.

The amortisation periods for the principal categories of intangible assets are as follows:

- Integrated Single Electricity Asset: 5 years;
- Other Software: 3 to 8 years.

Software under development is carried at cost less any recognised impairment loss. Costs include professional fees, wages and salaries, retirement benefit costs and any other costs incurred directly attributable to the construction of such assets. These assets are reclassified to an appropriate category and amortisation of these assets commences when the assets are ready for their intended use.

The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

The carrying amount of finite-lived intangible assets are reviewed for indicators of impairment at each reporting date and are subject to impairment testing when events or changes in circumstances indicate that the carrying values may not be recoverable.

Impairment of assets

At each Balance Sheet date, the Group reviews the carrying amounts of its intangible assets and property, plant and equipment to determine whether there is an indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Group estimates the recoverable amount of the cash-generating unit (CGU) to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual CGUs, or otherwise they are allocated to the smallest group of CGUs for which a reasonable and consistent allocation basis can be identified.

2. Statement of Accounting Policies (Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset or CGU is estimated to be less than its carrying amount, the carrying amount of the asset or CGU is reduced to its recoverable amount. An impairment loss is recognised immediately in the Income Statement, unless the relevant asset or CGU is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Lease liabilities and right of use assets

The Group enters into leases for a range of assets, principally relating to buildings, vehicles and foreshore licences. These leases have varying terms and renewal rights. The terms and conditions of these leases do not impose significant financial restrictions on the Group.

A contract contains a lease if it is enforceable and conveys the right to control the use of a specified asset for a period of time in exchange for consideration, which is assessed at inception. The Group assesses whether a contract is or contains a lease, at the inception of the contract. The Group recognises a right of use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee except for short term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets (such as small items of office equipment). For these leases the Group recognises the lease payments as an operating expense on a straight line basis over the term of the lease. The Group has also elected to separate non-lease components from lease components. The non-lease components comprise of service charges on property leases and maintenance fees on motor vehicles.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Group uses its incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise:

- Fixed lease payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- The amount expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options; and
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

2. Statement of Accounting Policies (Continued)

Termination options are used in a number of property leases throughout the Group in order to provide operational flexibility in terms of managing the assets. Extension options are only included in the lease term if it the lease is reasonably certain to be extended (or not terminated).

The following factors are generally considered when determining if a termination option should be exercised:

- If there are significant penalties to terminate; the Group is typically reasonably certain not to terminate
- If the use of the asset still aligns with the Groups strategy

The lease liability is presented as a separate line in the consolidated statement of financial position. The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

The Group measures the lease liability and makes a corresponding adjustment to the related Right of use asset, whenever:

- The lease term has changed or there is a significant event or change in circumstances resulting in a change in the assessment of exercise of a purchase option, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount.
- The lease payments change due to changes in an index or rate or a change in expected payment under a guaranteed residual value, in which cases the lease liability is remeasured by discounting the revised lease payments using an unchanged discount rate (unless the lease payments change is due to a change in a floating interest rate, in which case a revised discount rate is used).
- A lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

The right of use assets are presented as a separate line in the consolidated statement of financial position.

Right of use assets are measured at cost comprising the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs
- restoration costs

2. Statement of Accounting Policies (Continued)

Right of use assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight line basis. If the Group is reasonably certain to exercise a purchase option, the right of use asset is depreciated over the underlying asset's useful life.

Payments associated with short term leases and all leases of low value assets are recognised on a straight line basis as an expense in profit or loss. Short term leases are leases with a lease term of 12 months or less.

Grants

Grants of a capital nature are accounted for as deferred income in the Balance Sheet if the asset has been brought into use and are released to profit or loss over the expected useful lives of the assets concerned. If the asset is still under construction the grant is netted against the carrying value of the asset.

Revenue grants are recognised as income over the periods necessary to match the grant on a systematic basis to the costs that it is intended.

Grants are not recognised until there is reasonable assurance that the Group will comply with the conditions attaching to them and that the grants will be received.

Financial assets and liabilities

Financial assets and liabilities are recognised on the Balance Sheet when the Group becomes a party to the contractual provisions of an instrument. On initial recognition a financial asset is classified as measured at amortised cost, fair value through other comprehensive income or fair value through profit and loss. Financial assets are not reclassified subsequent to their initial recognition unless the Group changes its business model for managing financial assets. Financial liabilities are measured at amortised cost.

Investments in equity instruments are measured at fair value through other comprehensive income as they are not held for trading.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at fair value through profit and loss:

- It is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- Its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Trade receivables, other receivables and deferred project costs meet these conditions and are therefore measured at amortised cost.

2. Statement of Accounting Policies (Continued)

Cash and cash equivalents carried at amortised cost comprise cash on hand and demand deposits and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

Cash deposits with maturities of three months or more are included as short term deposits within trade and other receivables.

Trade payables are measured at initial recognition at invoice value, which approximates to fair value and subsequently carried at amortised cost. Trade and other payables are non-interest bearing.

Interest-bearing loans and borrowings are initially recognised at fair value, which equates to the value of proceeds received net of any directly attributable arrangement costs. Subsequent to initial recognition these borrowings are stated at amortised cost using the effective interest rate method.

Financial assets and liabilities are derecognised from the Balance Sheet when the Group ceases to be a party to the contractual provisions of the instrument.

Financial assets and liabilities are offset and the net amount presented in the balance sheet when, and only when, the Group currently has a legally enforceable right to set off the amounts and intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

Provisions and contingent liabilities

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that the Group will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material). When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of an outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events, are also disclosed as contingent liabilities unless the probability of an outflow of economic benefits is remote.

2. Statement of Accounting Policies (Continued)

Derivative financial instruments

The Group enters into interest rate swaps to manage its exposure to interest rate risk. Further details of derivative financial instruments are disclosed in note 26.

Derivative financial instruments are initially recognised at fair value at the date the derivative contract is entered into and are subsequently remeasured to their fair value at each Balance Sheet date. The fair value of interest rate swaps at the reporting date is determined by discounting the future cash flows using discount factors interpolated from the interest rate curves at the reporting date adjusted for counterparty credit risk. The resulting gain or loss is recognised in profit or loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in profit or loss depends on the nature of the hedge relationship.

Hedging instruments

The Group designates its interest rate swaps as cash flow hedges. This requires the Group to ensure that hedge accounting relationships are aligned with its risk management objectives and strategy and to apply a more qualitative and forward-looking approach to assessing hedge effectiveness. At the inception of the hedge relationship, the Group documents the relationship between the hedging instrument and the hedged item, along with its risk management objectives and its strategy for undertaking various hedge transactions. Furthermore, at the inception of the hedge and on an ongoing basis, the Group documents whether the hedging instrument that is used in a hedging relationship is highly effective in offsetting changes in cash flows of the hedged item.

The effective portion of changes in the fair value of interest rate swaps that are designated and qualify as cash flow hedges are recognised in other comprehensive income and accumulated in equity. The gain or loss relating to the ineffective portion is recognised immediately in profit or loss, and is included in finance costs in the Income Statement. Amounts accumulated in equity are recycled in profit or loss in the periods when the hedged item is recognised in profit or loss, on the same line of the Income Statement as the recognised hedged item.

If the hedging instrument no longer meets the criteria for hedge accounting, expires or is sold, terminated or exercised, or the designation is revoked, then hedge accounting is discontinued prospectively.

Note 26 sets out details of the fair values of the Group's current interest rate swaps used for hedging purposes. Movements in the hedging reserve in equity are also detailed in the Statement of Comprehensive Income.

2. Statement of Accounting Policies (Continued)

Impairment of financial assets

IFRS 9 requires the recognition of impairment provisions based on expected credit losses ('ECL'). It applies to financial assets at amortised cost, contract assets under IFRS 15, revenue from contract with customers. For trade receivables and contract assets, the Group applies the IFRS 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance. The loss allowances for financial assets are based on assumptions about risk of default and expected loss rates. The Group uses judgement in making these assumptions and selecting the inputs to the expected credit loss calculations, based on the Group's credit risk management policy, past history, existing market conditions and forward looking estimates at the end of each reporting period.

For all other financial assets, the Group recognises lifetime ECL when there has been a significant increase in credit risk since initial recognition. However, if the credit risk on the financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12-month ECL. Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life of a financial instrument. In contrast, 12-month ECL represents the portion of lifetime ECL that is expected to result from default events on a financial instrument that are possible within 12 months after the reporting date.

Interest-bearing loans and borrowings

Interest-bearing loans and borrowings are initially recognised at fair value, which equates to the value of proceeds received net of any directly attributable arrangement costs. Subsequent to initial recognition these borrowings are stated at amortised cost using the effective interest rate method.

Finance income and costs

Interest income is earned on bank deposits and is accrued on a time basis by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial asset to that asset's carrying value.

Income is also earned through the charging of inflation adjusted interest on deferred costs in respect of transmission projects.

Finance costs comprise interest on borrowings and related interest rate swaps. Finance costs are recognised as an expense in the period in which they are incurred, except where finance costs are directly attributable to the acquisition, construction or production of qualifying assets, in which case they are accounted for as borrowing costs.

Finance costs are calculated using the effective interest rate method, a method of calculating the amortised cost of a financial liability and allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability.

2. Statement of Accounting Policies (Continued)

Critical accounting judgements and key sources of estimation uncertainty

The preparation of Financial Statements requires management to make estimates and assumptions about the carrying amounts reported for assets and liabilities as at the Balance Sheet date and the amounts reported for revenue and expenses during the period that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. The nature of estimation means that actual outcomes could differ from those estimates. Management considers the accounting estimates and assumptions discussed below to be its critical accounting estimates ('E') and judgements ('J'):

- **Provisions (E, J)**

On 1 January 2020, EU Regulation 2019/943 ("Regulation") on the internal market for electricity came into effect which includes a potential liability for the Group under Article 13. It is probable that the Group has a payment obligation at 30 September 2023 on foot of the Regulation and the March 22 SEM decision paper. Whilst a range of outcomes is possible, the directors believe that the reasonable possible range is between €101m and €141m. A provision of €106.5m (2022: €68.5m) has been estimated as the best estimate within the range. However as this is an estimate, there is a possibility that the potential liability could be above or below that range. In estimating the potential liability, the directors have made assumptions regarding the interpretation of the SEM decision paper as there are a number of complex issues associated with it. The final amount will depend on how the SEM Committee implements Articles 12 and 13 in Ireland and Northern Ireland. See note 20 for further details.

The Group has a number of ongoing legal cases for which a total provision of €53.4m (€45.5m) has been recognised in the financial statements in respect of potential compensation that may be due. The determination of the provision is subject to judgement which has been made after taking into consideration the current status of the cases, our experience of similar cases and advice from our legal experts both internally and externally. See note 20 for further details.

- **Non Adjusting Post Balance Sheet Event (J)**

The March 22 SEM decision in respect of the Clean Energy Package is subject to legal challenges which are questioning the legality of the decision made by the CRU acting through the SEM Committee. The High Court issued its Judgement in the case on 10th November 2023, highlighting conflicts in the SEMC Decision with Article 13. At the date of signing the financial statements, there are no final orders from the court and there is still no clear methodology and mechanism to make payments. CRU/SEMC have yet to issue a revised direction as to how the Judgement should be implemented and may seek to appeal. As a result, the Judgement is treated as a non-adjusting post balance sheet event while we await further regulatory direction.

At this time, it is difficult to quantify the financial impact accurately. Management's estimate of the obligation, if the Judgement were to be sustained is between €106.5m and €302.6m. This is subject to significant estimation uncertainty due to the complexities of interpreting the financial implications of Article 13(7) of Regulation 943 in the context of the Judgement. See note 28 for further details.

2. Statement of Accounting Policies (Continued)

- **Certain financial assets and liabilities arising from Temporary Emergency Generation contracts (J)**

On 7 July 2022, the Commission for Regulation of Utilities ("CRU") gave a direction to EirGrid plc under regulation 28(10) of the European Communities to deliver additional temporary emergency electricity generation capacity for the period of winter 2023-2024 to winter 2025-2026 and if needed to the end of winter 2026-27. As a result the Group has entered into contracts that procure the delivery of temporary emergency generation assets. These contracts were inherently complex and the contract terms posed greater difficulty owing to the urgent and critical nature of the situations they addressed. In assessing the accounting treatment for these contracts, the Group looked beyond the legal form and captured the underlying economic substance of the arrangements due to their non standard terms and deviations from typical commercial contracts. The application of substance over form in this context involved a comprehensive analysis of the economic benefits and risks associated with the contracts. The Group has not recognised a tangible asset as we have determined that the asset has a very low probability of producing or requiring the transfer of economic benefits to the Group. The Group has recognised financial assets and liabilities arising from the contract as the transaction is structured in a way that the Group is facilitating the delivery of Temporary Emergency Generation through funding which will ultimately be recovered through TUoS. €74.6m has been recognised in prepayments which represents the upfront funding for the assets and €96.3m has been recognised in other payables which represents outstanding liabilities on the contracts. €214.9m is recognised as other receivables which represents the amounts due from one of the temporary emergency generation site owners. The long term receivable has a carrying value of €232.7m but has been discounted to €214.9m using a discount rate of 4.09% which reflects the prevailing market rate of interest for a similar instrument with a similar credit rating.

- **Useful lives of property, plant and equipment and intangible assets (E)**

Property, plant and equipment and intangible assets represent a significant portion of the Group's total assets. The annual depreciation and amortisation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. Management regularly review these useful lives and residual values and change them if necessary to reflect current conditions. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology. Historically, changes in useful lives have not resulted in material changes to the Group's depreciation and amortisation charge.

- **Leases (E, J)**

In determining the incremental borrowing rate for lease contracts/liabilities the Group, where possible, has utilised external benchmarked information and has taken the lease term into account. The Group has applied judgement in determining the lease term of contracts that include renewal options. If the Group is reasonably certain of exercising such options this will impact the lease term and accordingly the amount of the lease liabilities and right of use assets recognised. The Group reassess these estimates and judgements if a significant event or a significant change in circumstances occurs.

2. Statement of Accounting Policies (Continued)

- **Retirement benefits obligations (E)**

The Group operates two defined benefit pension plans called the 'EirGrid Fund' and the 'SONI Pension Scheme'. Further detail on the plans is outlined in note 23. The actuarial valuation of the pension plan liabilities is based on various financial and demographic assumptions about the future including discount rates, inflation, salary increases, pension increases and mortality rates of which the discount rate is a critical assumption. The Group's obligations in respect of the plans are calculated by independent qualified actuaries and are updated at least annually. The obligation at 30 September 2023 is €172.2m (2022: €162.7m) and the fair value of plan assets is €182.1m (2022: €177.2m). This gives a net pension surplus for the Group before deferred tax, of €9.9m (2022: €13.4m surplus).

- **Deferred tax (E)**

Deferred tax assets are recognised to the extent that it is probable that future taxable profit will be available against which any unused tax losses and unused tax credits can be utilised. The Group estimates the most probable amount of future taxable profits, using assumptions consistent with those employed in impairment calculations. These calculations require the use of estimates.

The deferred tax asset at 30 September 2023 was €9.0m (2022: deferred tax asset of €4.2m).

The deferred tax liability at 30 September 2023 was €35.8m (2022: deferred tax liability of €34.5m).

There are other areas where accounting estimates and judgements are required but they are not considered as significant as the ones mentioned above.

3. Segment and Revenue Information

An operating segment is a component of the entity that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the Board, the entity's chief operating decision maker, to make decisions about resources to be allocated to the segment and assess its performance and for which discrete financial information is available. The Group is analysed into five main reportable segments for internal reporting purposes:

- EirGrid Transmission System Operator (EirGrid TSO), which derives its revenue from providing services as the TSO in Ireland and is regulated by the Commission for Regulation of Utilities (CRU). Trading in EirGrid Telecoms Designated Activity Company, the company that manages the licence of the commercial fibre optic cable built as part of the East West Interconnector project, has been included in the EirGrid TSO segment due to its relative size. The EirGrid TSO share of Celtic Interconnector DACs assets and liabilities has been included in the EirGrid TSO segment and these assets and liabilities are disclosed separately in the joint operation note (note 11). Trading in EirGrid SPV 2022 Designated Activity Company, the company that was set up for the purposes of procuring the delivery of temporary emergency generation has been included in the EirGrid TSO segment as any costs will be recovered through TUoS.
- Single Electricity Market Operator (SEMO), which derives its revenue from acting as the Market Operator for the wholesale electricity market on the island of Ireland.
- Single Electricity Market Operator Power Exchange ('SEMOpX'), which derives its revenue from providing day-ahead auction and intraday markets for trading in the Single Electricity Market (SEM) following its appointment as the nominated electricity market operator ('NEMO') on the island of Ireland.
- SONI Transmission System Operator (SONI TSO), which is licensed by the Utility Regulator Northern Ireland (UR) and derives its revenue from acting as the TSO in Northern Ireland. Trading in EirGrid UK Holdings Limited, the holding company of the SONI subsidiary has been included in the SONI TSO segment.
- Operation and the ownership of East West Interconnector (EWIC), being the link between the electricity grids of Ireland and Great Britain.

3. Segment and Revenue Information (Continued)

The segment results for the financial year ended 30 September 2023 are as follows:

	Note	EirGrid TSO €'000	SEMO €'000	SEMO px €'000	SONI TSO €'000	EWIC €'000	Eliminations €'000	Total €'000
Income Statement items								
Segment revenue		979,401	16,555	4,565	122,316	71,431	(53,752)	1,140,516
Direct costs		(783,528)	–	(2,368)	(135,314)	(504)	53,752	(867,962)
Gross profit		195,873	16,555	2,197	(12,998)	70,927	–	272,554
Other operating costs (excluding depreciation and amortisation)		(82,764)	(13,661)	(1,619)	(23,098)	(15,494)	–	(136,636)
Depreciation and amortisation (net of grant amortisation)		(24,833)	(3,780)	(192)	(7,193)	(13,496)	–	(49,494)
Total other operating costs		(107,597)	(17,441)	(1,811)	(30,291)	(28,990)	–	(186,130)
Operating profit		88,276	(886)	386	(43,289)	41,937	–	86,424
Interest and other income								16,730
Finance costs								(31,947)
Profit before taxation								71,207
Income tax charge								(11,255)
Profit for the year								59,952
Balance Sheet items								
Segment assets		1,545,773	284,350	3,302	103,360	427,351	–	2,364,136
Goodwill and intangible assets	12							2,038
Total assets as reported in the Consolidated Balance Sheet								2,366,174
Segment liabilities		1,220,752	237,638	802	83,240	193,993	–	1,736,425
Total liabilities as reported in the Consolidated Balance Sheet								1,736,425

3. Segment and Revenue Information (Continued)

The comparative segment results for the financial year ended 30 September 2022 are as follows:

	Note	EirGrid TSO €'000	SEMO €'000	SEMO px €'000	SONI TSO €'000	EWIC €'000	Eliminations €'000	Total €'000
Income Statement items								
Segment revenue		658,150	21,069	4,371	143,804	83,180	(48,951)	861,623
Direct costs		(505,771)	–	(3,202)	(105,731)	(366)	48,951	(566,119)
Gross profit		152,379	21,069	1,169	38,073	82,814	–	295,504
Other operating costs (excluding depreciation and amortisation)		(75,237)	(11,047)	(1,734)	(19,416)	(12,751)	–	(120,185)
Depreciation and amortisation (net of grant amortisation)		(23,969)	(3,193)	(66)	(6,848)	(13,558)	–	(47,634)
Total other operating costs		(99,206)	(14,240)	(1,800)	(26,264)	(26,309)	–	(167,819)
Operating profit		53,173	6,829	(631)	11,809	56,505	–	127,685
Interest and other income								4,287
Finance costs								(17,057)
Profit before taxation								114,915
Income tax charge								(16,629)
Profit for the year								98,286
Balance Sheet items								
Segment assets		851,476	213,211	3,252	105,948	441,280	–	1,615,167
Goodwill and intangible assets	12							1,982
Total assets as reported in the Consolidated Balance Sheet								1,617,149
Segment liabilities		626,076	163,732	1,864	50,993	207,421	–	1,050,086
Total liabilities as reported in the Consolidated Balance Sheet								1,050,086

Geographical information

	Revenue		Non-current assets	
	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Ireland	1,012,913	711,451	571,880	560,695
UK	127,603	150,172	23,240	23,926
Total	1,140,516	861,623	595,120	584,621

3. Segment and Revenue Information (Continued)

Information on revenue streams

- EirGrid and SONI TSO revenues consist of Transmission Use of System (TUoS) charges which are necessary for the secure operation of the electricity system.
- The SEMO revenues are SEMO participant market operator charges which are used to recover the costs of administering the market.
- The SEMOpx revenues are SEMOpx participant market charges which allows them to access and trade in the day ahead and intraday markets.
- Revenue for EWIC for the financial year included the financial year regulated tariff of €1.2m (2022: €9.3m). The remainder of revenue in respect of EWIC relates to congestion income of €35.5m (2022: €33.2m) and income from the provision of other system services of €22.4m (2022: €16.2m). EWIC also received €12.2m (2022: €24.4m) of capacity payments in the year and other income of €0.1m (2022: €0.1). Financial Transmission Right ("FTR") receipts were €nil (2022: € nil) as Brexit has had an impact on the EWIC cross border trading as it is not possible to trade FTRs. Under the Free Trade Agreement, new SEM-GB trading arrangements for the Day-Ahead market are to be established, agreed and implemented so future arrangement may be put in place.

Information about major customers

Included in EirGrid TSO segment revenues of €979.4m for the financial year to 30 September 2023 (2022: €658.2m) are revenues of approximately €388.2m (2022: €284.8m), €136.6m (2022: €95.5m), €134.9m (2022: €81.6m), and €77.1m (2022: €54.9m) which arose from sales to the segment's four largest customers.

Included in SEMO segment revenues of €16.5m for the financial year to 30 September 2023 (2022: €21.1m) are revenues of approximately €7.4m (2022: €9.2m), €3.2m (2022: €0.1m), €2.8m (2022: €5.9m) and €1.2m (2022: €1.6m) which arose from sales to the segment's four largest customers.

Included in SEMOpx segment revenues of €4.5m for the financial year to 30 September 2023 (2022: €4.4m) are revenues of approximately €1.1m (2021: €1.2m), €0.7m (2022: €0.4m), €0.6m (2022: €0.5m) and €0.3m (2022: €0.3m) which arose from sales to the segment's four largest customers.

Included in SONI TSO segment revenues of €122.3m for the financial year to 30 September 2023 (2022: €143.8m) are revenues of approximately €38.9m (2022: €46.2m), €32.5m (2022: €39.3m), €23.5m (2022: €27.1m) and €8.2m (2022: €9.2m) which arose from sales to the segment's four largest customers.

Contract balances

Included in trade & other receivables (note 15) is €162.3m (2022: €115.6m) related to receivables from contracts with customers.

Included in trade & other payables (note 16) is €12.2m (2022: €12.4m) related to contract liabilities. €3.8m (2022: €2.2m) of the prior year contract liabilities were recognised as revenues during the year.

4. Employees

The average number of persons employed by the Group during the year to 30 September 2023 was 546 (2022: 506), excluding staff engaged on capital projects.

The average number of persons engaged on capital projects during the year to 30 September 2023 was 94 (2022: 87). The staff costs associated with these employees have been capitalised and totalled €9.7m for the year to 30 September 2023 (2022: €8.2m).

Average number of persons employed on a monthly basis by business activity:

	Year to 30 Sep 2023 Number	Year to 30 Sep 2022 Number
EirGrid TSO	371	344
SONI TSO	96	92
SEMO	63	54
SEMOpx	9	10
EWIC	7	6
Capital projects	94	87
Total	640	593

Total remuneration including the Executive Directors' salary, comprised:

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Wages and salaries	48,530	44,286
Social insurance costs	5,256	4,808
Other retirement benefit costs	6,092	10,235
Total remuneration paid to employees	59,878	59,329
Employee costs charged to Income Statement	50,228	51,199
Employee costs capitalised	9,650	8,130
Total remuneration paid to employees	59,878	59,329

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Key management personnel compensation:		
Salaries and short-term employee benefits	1,944	1,983

Key management personnel is defined as the Board of Directors, Chief Executive and the seven members of the Executive Team.

5. Other Operating Costs

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Employee costs (note 4)	50,228	51,199
Depreciation of property, plant and equipment (note 13)	21,544	21,567
Amortisation of intangibles (note 12)	27,941	25,487
Depreciation of right of use assets (note 14)	3,401	3,660
Amortisation of grant (note 17)	(3,239)	(3,293)
Operations and maintenance	86,255	69,199
Total	186,130	167,819

6. Interest and Other Income, and Finance Costs

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Interest income:		
Other interest	(2,786)	(4,035)
Interest income on deposits	(13,174)	(252)
Net pension scheme interest (note 23)	(770)	–
Total interest income	(16,730)	(4,287)
Finance costs:		
Bank loan and overdrafts	13,719	15,981
Notional interest	17,747	–
Lease interest (note 14)	481	536
Net pension scheme interest (note 23)	–	540
Total finance costs	31,947	17,057

The Group is exposed to interest rate risk as it borrows funds at floating interest rates. The risk is managed by the Group by maintaining an appropriate mix between fixed and floating rate borrowings and through the use of interest rate swap contracts. The bank loan and overdrafts line includes the interest reclassified from the cashflow hedge reserve.

7. Profit Before Taxation

The profit before taxation is stated after charging/(crediting) the following:

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Depreciation (note 13 & note 14)	24,946	25,227
Amortisation of intangibles (note 12)	27,941	25,487
Amortisation of grant (note 17)	(3,239)	(3,293)
Foreign exchange (gain)/loss	(884)	1,937

Aggregate emoluments paid to or receivable by directors in respect of qualifying services are as follows:

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
– for services as a Director	102	122
– for Executive Director services	234	213
Total	336	335

Aggregate contributions paid, treated as paid or payable during the financial year to a retirement benefit scheme in respect of qualifying services of directors:

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
– defined benefit schemes (for Executive Director)	66	60

There is only one Director (the Chief Executive) in a pension scheme. This is a defined benefit scheme.

Auditor's remuneration in respect of the financial year is analysed as follows:

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
– audit of group companies	445	401
– other assurance services	23	23
– tax advisory services	–	–
– other non-audit services	–	–

8. Income Taxes

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Current tax expense	18,348	16,272
Adjustment in respect of prior year	(2,734)	(193)
Current tax expense	15,614	16,079
Deferred tax relating to the origination and reversal of temporary differences	(4,359)	550
Adjustment in respect of prior year	–	–
Deferred tax expense	(4,359)	550
Income tax expense for the year	11,255	16,629

The total charge for the financial year can be reconciled to the accounting profit as follows:

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Profit before tax	71,207	114,915
Taxation at standard rate of 12.5% (2022: 12.5%)	8,901	14,364
Effect of higher rates of tax on other income	508	119
Effect of income and expenses excluded in determining taxable profit	2,795	1,299
Effect of higher rates of tax on (losses)/gains in UK subsidiaries	(5,850)	920
Adjustments in respect of prior years	(1,457)	(193)
Losses forward	4,335	–
Other differences	2,023	120
Income tax expense recognised in Income Statement	11,255	16,629

Factors that may affect future tax rates and other disclosures

The overall effective tax rate of the Company is expected to increase following the enactment of the EU Commission's directive relating to the OECD's proposals for a global minimum tax rate of 15%. Any increase in corporation tax rates or changes in the basis of calculation resulting from Pillar Two would result in the Company paying higher corporation taxes in the future. The standard rate of tax in the UK is 25%. Deferred tax balances must be recognised at the future tax rate applicable when the balance is expected to unwind.

8. Income Taxes (Continued)

Deferred tax assets/(liabilities) arise from the following:

	Intangible Assets €'000	Accelerated tax depreciation €'000	Retirement benefits obligations €'000	Cash flow hedges €'000	Tax losses €'000	Total €'000
Deferred tax (liability)/asset as at 1 Oct 2021	(416)	(34,193)	5,514	9,025	4,765	(15,305)
Credit/(charge) to the Income Statement for the year	–	1,556	(47)	–	(2,059)	(550)
Charge to the Statement of Comprehensive Income	–	–	(7,148)	(7,550)	–	(14,698)
Exchange differences	187	(16)	10	–	–	181
Deferred tax (liability)/asset as at 30 Sep 2022	(229)	(32,653)	(1,671)	1,475	2,706	(30,372)
Charge to the Income Statement for the year	–	(1,149)	(776)	–	6,285	4,360
(Credit)/Charge to the Statement of Comprehensive Income	–	–	1,304	(1,930)	–	(626)
Exchange differences	(167)	11	1	–	37	(118)
Deferred tax (liability)/asset as at 30 Sep 2023	(396)	(33,791)	(1,142)	(455)	9,028	(26,756)
Deferred tax asset	–	–	–	–	9,028	9,028
Deferred tax liability	(396)	(33,791)	(1,142)	(455)	–	(35,784)
Total 30 Sep 2023	(396)	(33,791)	(1,142)	(455)	9,028	(26,756)
Deferred tax asset	–	–	–	1,475	2,706	4,181
Deferred tax liability	(229)	(32,653)	(1,671)	–	–	(34,553)
Total 30 Sep 2022	(229)	(32,653)	(1,671)	1,475	2,706	(30,372)

Analysis of deferred tax (liabilities)/assets by tax jurisdiction:

	30 Sep 2023 €'000	30 Sep 2022 €'000
Ireland	(36,721)	(30,660)
UK	9,965	288
Net deferred tax liability	(26,756)	(30,372)

9. Dividends

As shown in note 18 the company has one class of share capital in issue, Ordinary Shares. The dividends in respect of this class of share capital are as follows:

Dividends to Shareholders	30 Sep 2023 €'000	30 Sep 2022 €'000
Equity		
Dividend paid – €133.33 per Ordinary Share	4,000	4,000
Total	4,000	4,000

The Directors of the Group propose the payment of a final dividend of €4,000,000 (2022: €4,000,000) for the financial year ended 30 September 2023.

10. Fair Value Investments

	30 Sep 2023 €'000	30 Sep 2022 €'000
Balance as at 1 Oct 2022	356	356
Additions	–	–
Balance as at 30 Sep 2023	356	356

In 2018, EirGrid acquired a 4.75% equity interest in Joint Allocation Office S.A for €0.2m; a company registered in Luxembourg. Under EU Rules, TSOs are obliged to implement a Single Allocation Platform for capacity on interconnectors. EirGrid, as the certified TSO for the East West Interconnector, became a shareholder in the Joint Allocation Office (JAO).

Under the European rules (Network Codes), EirGrid is obliged to co-operate on a regional basis with at least one 'Regional Security Co-ordinator' (RSC) so it acquired a 5% equity interest in the RSC Coreso SA for €0.1m in 2018, a company registered in Belgium.

11. Interest in Joint Operations

EirGrid plc, has a 50% equity interest in Celtic Interconnector DAC, a company incorporated in Ireland which is a joint arrangement between EirGrid plc and Réseau De Transport D'Électricité ('RTE'). The Celtic Interconnector project is an undersea electricity link connecting Ireland and France. The purpose of the joint arrangement is to procure, administer, manage and contribute to the design, development and construction of the Celtic Interconnector in different phases. The project moved from the detailed design and consent stage into the construction phase during the year.

Under IFRS 11, the Group classifies its interest in joint arrangements as either joint operations or joint ventures depending on the Group's rights to the assets and obligations for the liabilities of the arrangements. When making the assessment, the Group considers the structure and legal form of the arrangements, the contractual terms of the arrangement agreed by the parties and when relevant, other facts and circumstances.

11. Interest in Joint Operations (Continued)

Although Celtic Interconnector DAC is separate legal entity, the Group has accounted for it as a joint operation due to the contractual arrangements in place between EirGrid plc and RTE. Both parties are providing the cash to settle the Celtic Interconnector DAC liabilities and the output of Celtic Interconnector DAC is provided to both parties.

As a result, the Group has accounted for its share of Celtic Interconnector DAC assets, liabilities, income and expenses in its Group Financial Statements on a line by line basis. EirGrid plc is deemed to own 50% of the rights to the assets and obligations for the liabilities.

The following amounts of Celtic Interconnector DAC are included in the Group Financial Statements on a line by line basis:

	30 Sep 2023 €'000	30 Sep 2022 €'000
Non-current assets	–	–
Current assets	303	535
Total assets	303	535
Total equity	63	12
Current liabilities	240	523
Total liabilities	240	523
Total equity and liabilities	303	535

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Revenue	48	27
Expenses	(43)	(21)
Operating profit	5	6

SEMO and SEMOpx are both 75/25 joint operations between EirGrid plc (the Parent) and SONI Limited (100% subsidiary) so 100% of the share of these joint operations is included in the Group Financial Statements and are disclosed separately in note 3. Further disclosures in respect of these joint operations and the Parents 75% share of assets, liabilities, income and expenses is outlined in note 30 (F).

12. Intangible Assets

	Goodwill €'000	Licence agreements €'000	Integrated Single Electricity Market €'000	Other IT Software €'000	Software under development €'000	Total €'000
Cost						
Balance as at 1 Oct 2021	4,493	18,233	105,231	62,842	14,344	205,143
Additions	–	–	–	–	19,844	19,844
Transfer (to)/from other assets	–	–	4,232	1,972	(6,204)	–
Exchange differences	(162)	(673)	(836)	(849)	(357)	(2,877)
Balance as at 30 Sep 2022	4,331	17,560	108,627	63,965	27,627	222,110
Additions	–	–	–	–	25,764	25,764
Transfer (to)/from other assets	–	–	8,257	8,838	(17,095)	–
Exchange differences	147	582	759	771	248	2,507
Balance as at 30 Sep 2023	4,478	18,142	117,643	73,574	36,544	250,381
Accumulated amortisation						
Balance as at 1 Oct 2021	4,493	16,161	59,319	55,041	–	135,014
Amortisation	–	–	21,605	3,882	–	25,487
Exchange differences	(162)	(583)	(759)	(779)	–	(2,283)
Balance as at 30 Sep 2022	4,331	15,578	80,165	58,144	–	158,218
Amortisation	–	–	22,184	5,757	–	27,941
Exchange differences	147	529	628	690	–	1,994
Balance as at 30 Sep 2023	4,478	16,107	102,977	64,591	–	188,153
Carrying amount as at 30 Sep 2023	–	2,035	14,666	8,983	36,544	62,228
Carrying amount as at 30 Sep 2022	–	1,982	28,462	5,821	27,627	63,892

13. Property, Plant & Equipment

	*Land and buildings €'000	Fixtures and fittings €'000	IS, telecomm- unications equipment and other €'000	Motor Vehicles €'000	EWIC €'000	**Integrated Single Electricity Market €'000	***Assets under Construction €'000	Total €'000
Cost								
Balance as at 1 Oct 2021	27,521	5,572	65,840	77	570,325	3,930	23,324	696,589
Additions	–	–	–	–	–	–	12,133	12,133
Disposals	–	–	–	–	–	–	–	–
Transfers (to)/from other assets	–	134	3,285	–	–	–	(3,419)	–
Exchange differences	(257)	–	(154)	–	–	(36)	1	(446)
Balance as at 30 Sep 2022	27,264	5,706	68,971	77	570,325	3,894	32,039	708,276
Additions	–	–	–	–	–	–	36,969	36,969
Disposals	–	–	–	–	–	–	–	–
Transfers (to)/from other assets	–	1,704	1,667	–	–	–	(3,371)	–
Exchange differences	233	–	137	–	–	33	1	404
Balance as at 30 Sep 2023	27,497	7,410	70,775	77	570,325	3,927	65,638	745,649
Depreciation								
Balance as at 1 Oct 2021	9,415	3,323	55,460	75	134,441	2,360	–	205,074
Charge	655	657	3,163	2	16,300	790	–	21,567
Disposals	–	–	–	–	–	–	–	–
Exchange differences	(147)	–	(125)	–	–	(33)	–	(305)
Balance as at 30 Sep 2022	9,923	3,980	58,498	77	150,741	3,117	–	226,336
Charge	636	945	2,943	–	16,237	783	–	21,544
Disposals	–	–	–	–	–	–	–	–
Exchange differences	128	–	110	–	–	27	–	265
Balance as at 30 Sep 2023	10,687	4,925	61,551	–	166,978	3,927	–	248,145
Carrying amount as at 30 Sep 2023	16,810	2,485	9,224	–	403,347	–	65,638	497,504
Carrying amount as at 30 Sep 2022	17,341	1,726	10,473	–	419,584	777	32,039	481,940

*The cost of the Group's buildings include leasehold improvements.

**This asset relates to costs associated with the redesign of the new SEM market and relates to IT Hardware.

***Assets under Construction consist of IT hardware, telecommunications, facilities, EWIC and Celtic Interconnector project expenditure. €7.3m of Celtic Interconnector borrowing costs have been capitalised during the year.

14. Right of Use Assets and Lease Liabilities

Right of use assets	Property €'000	Motor vehicles €'000	Foreshore Licence €'000	Total €'000
Cost				
Balance as at 1 Oct 2021	33,947	44	17,057	51,048
Lease modification	220	–	–	220
Balance as at 1 Oct 2022	34,167	44	17,057	51,268
Lease modification	–	–	–	–
Balance as at 30 Sep 2023	34,167	44	17,057	51,268
Accumulated depreciation				
Balance as at 1 Oct 2021	6,546	38	2,591	9,175
Depreciation	3,100	6	554	3,660
Balance as at 1 Oct 2022	9,646	44	3,145	12,835
Depreciation	2,849	–	552	3,401
Balance as at 30 Sep 2023	12,495	44	3,697	16,236
Carrying amount as at 30 Sep 2023	21,672	–	13,360	35,032
Carrying amount as at 30 Sep 2022	24,251	–	13,912	38,433
				Total €'000
Lease liabilities				
Balance as at 1 Oct 2022				37,006
Lease modification				–
Interest				481
Lease payments				(2,976)
Exchange differences				282
Balance as at 30 Sep 2023				34,793
				Total €'000
Analysed as:				
Current				2,491
Non-current				32,302
Balance as at 30 Sep 2023				34,793

14. Right of Use Assets and Lease Liabilities (Continued)

The table below shows the maturity analysis of the discounted and undiscounted lease liability arising from the Group's leasing activities.

Lease liabilities	Discounted €'000	Undiscounted €'000
Within one year	2,491	2,958
Between two and five years	13,378	14,819
After five years	18,924	20,517
Total	34,793	38,294

Amounts recognised in consolidated income statement	Total €'000
Depreciation on right of use assets	3,401
Expenses relating to short terms leases	–
Variable lease payments*	16
Expenses relating to leases of low value leases, excluding short term leases of low value assets	–
Interest on lease liabilities	481

*The Group has a managed print service contract with variable lease payments linked to future use of the underlying asset so these payments have been excluded from the measurement of the lease liabilities.

Amounts recognised in consolidated cash flow statement	Total €'000
Total cash outflows for the lease during the year*	2,976

*Includes interest expense, principal repayments, short term and low value lease expenses.

15. Trade and Other Receivables

	30 Sep 2023 €'000	30 Sep 2022 €'000
Amounts due in less than one year:		
Trade receivables	2,273	4,053
Prepayments and deferred project costs	147,902	44,457
Advance payment	9,774	–
Short term deposits	50,206	–
Unbilled receivables	162,293	115,534
Other receivables	150,486	41,178
Total	522,935	205,222
Amounts due in more than one year:		
Prepayments and deferred project costs	61,525	38,854
Advance payment	107,837	–
Other receivables	277,568	113,968
	446,930	152,822
Total	969,865	358,044

The Directors consider that the carrying amount of trade and other receivables approximates their fair value.

Included in other receivables is an ESB receivable with a carrying value of €232.7m which will be repaid over a three period, maturing in February 2027. It has been discounted to €214.9m using a discount rate of 4.09% which reflects the prevailing market rate of interest for a similar instrument with a similar credit rating. € 171.1 m is included in amounts due in more than one year.

Unbilled receivables primarily consist of income for the final two months of the financial year, which, in compliance with the regulatory timetable, had not been billed as at the respective financial year ends.

Other receivables due in less than one year includes €53.4m (2022: €45.5m shown in due in more than one year) relating to the ongoing legal claim provision outlined in note 20. In the event of compensation we would expect any payment to be covered by funds held on the Group Balance Sheet so the costs will be recoverable. Other receivables due in more than one year also includes €106.5m (2022: €68.5m) relating to recoverable costs arising from the introduction of the EU Regulation 2019/943 on the internal market for electricity which came into effect on 1 January 2020. The Group is satisfied that all costs arising from these matters will be supported by a regulated, market-based tariff. These costs have been recognised through a provision as outlined in note 20.

Prepayments and deferred project costs include deferred costs in respect of transmission projects of €92.3m (2022: €64.0m), of which €31.0m (2022: €38.9m) may not be recoverable within twelve months.

16. Trade and Other Payables

	30 Sep 2023 €'000	30 Sep 2022 €'000
Amounts due in less than one year:		
Trade payables	77,632	45,060
Accruals	330,237	271,784
Deferred income	3,949	3,798
Taxation and social insurance	7,284	16,084
Other payables	412,095	163,351
Total	831,197	500,077
Amounts due in more than one year:		
Deferred income	8,235	8,550
	8,235	8,550
Total	839,432	508,627

Taxation and social insurance comprises of the following:

	30 Sep 2023 €'000	30 Sep 2022 €'000
PAYE/PRSI	1,538	235
VAT	4,798	15,451
Withholding tax	948	398
Total	7,284	16,084

Trade payables and accruals principally comprise amounts outstanding for trade purchases and ongoing costs. The Directors consider that the carrying amount of trade payables approximates their fair value. The Group has financial risk management policies in place to ensure that all payables are paid within the credit timeframe.

€57.5m (2022: €38.3m) of the Group trade payables balance and €48.1m (2022: €45.9m) of the Group accruals balance relates to the charges payable to ESB and NIE as Transmission Asset Owners in Ireland and Northern Ireland respectively. Accruals consist mainly of the direct costs of running the transmission system.

Other payables due in less than one year includes €115.2m (2022: €12.0m) owed to the SEM balancing market due to overrecoveries which will be returned via a k-factor tariff adjustment

17. Grants

	30 Sep 2023 €'000
Balance as at 1 Oct 2021	87,205
Additions	–
Amortisation of grant	(3,293)
Balance as at 30 Sep 2022	83,912
Additions	151,000
Amortisation of grant	(3,239)
Balance as at 30 Sep 2023	231,673

Analysed as:	€'000
Current	3,054
Non-current	228,619
Balance as at 30 Sep 2023	231,673

On 7 July 2022, the Commission for Regulation of Utilities (“CRU”) gave a direction to EirGrid plc under regulation 28(10) of the European Communities to deliver additional temporary emergency electricity generation capacity for the period of winter 2023–2024 to winter 2025–2026 and if needed to the end of winter 2026–27. In order to enable EirGrid plc to comply with the Direction, the Minister for the Environment, Climate and Communications provided a grant of €151.0m. The purpose of the grant is to procure the delivery of 412MW of additional temporary emergency generation for the period of winter 2023–24 to winter 2025–26 and if needed to the end of the winter 2026–27. The grant monies are deferred on the balance sheet until the Group delivers the MW capacity as per the direction.

In prior years, the Group received capital grants from the EU Commission for the East West Interconnector. The total grant funding available and received from the EU Commission for the project was €112.3m and €80.7m of unamortised grants is included in the balance at year end. There are no unfulfilled conditions or other contingencies attaching to capital grants received. Capital grants are amortised in line with depreciation of the EWIC asset.

The Group receives grants towards the Celtic project under the Connecting Europe Facility (CEF) programme, the EU’s financial mechanism supporting trans-European infrastructure. The Celtic Interconnector is a new electrical link between France and Ireland being developed jointly by EirGrid plc and the French TSO – Réseau De Transport D’Électricité (‘RTE’). €11.5m of CEF grants was received during the year bringing the total CEF grants to €21.5m at year end. The grants have been netted against the Celtic Interconnector project spend within assets under construction in note 13.

18. Issued Share Capital

	30 Sep 2023 €'000	30 Sep 2022 €'000
Authorised:		
30,000 ordinary shares of €1.25 each	38	38
Allotted, called-up and fully paid:		
Called up share capital presented as equity:		
30,000 ordinary shares of €1.25 each	38	38

The Company has one class of ordinary share which carries no right to fixed income.

19. Cash and Cash Equivalents

	30 Sep 2023 €'000	30 Sep 2022 €'000
Corporate Cash	300,321	342,713
Restricted/Ringfenced Cash	473,086	308,463
Balance as at 30 Sep 2023	773,407	651,176

Cash and cash equivalents primarily comprises cash held by the Group and short-term bank deposits with an original maturity of three months or less. The carrying amount of these assets approximates their fair value. The credit risk on liquid funds is limited because the counterparties are banks with relatively high credit-ratings assigned by international credit-rating agencies.

Included in the Group’s cash balances is €131.8m (2022: €19.4m) held on trust for market participants in the SEM, €85.8m (2022: €113.8m) held in SEM collateral reserve accounts (security accounts held in the name of market participants), security deposits, collateral and bonds of €35.2m (2022: €15.9m) and €6.4m (2022: €3.0m) which represents cash which can only be used for the purposes of the EWIC asset, €53.5m (2022: €nil) which represents cash which can only be used for the purposes of the Celtic asset, €4.0m (2022: €nil) which can only be used for temporary emergency generation and €156.4m (2022: €156.4m) of cash which is ringfenced as the cash is collected and returned to the relevant customer.

20. Provisions

	Clean Energy Package €'000	Other Provision €'000	Total €'000
Balance as at 30 Sep 2022	68,500	45,468	113,968
Provisions made during the year	38,001	7,907	45,908
Balance as at 30 Sep 2023	106,501	53,375	159,876

Analysed as:	€'000	€'000	€'000
Current	–	53,375	53,375
Non-current	106,501	–	106,501
Balance as at 30 Sep 2023	106,501	53,375	159,876

(a) Clean Energy Package

EU Regulation 2019/943 ("Regulation") on the internal market for electricity is part of the Clean Energy Package and came into effect on 1 January 2020. Article 12 of this Regulation refers to dispatching of generation and demand response, and Article 13 refers to redispatching (where a transmission system operator requests a generator to change – in this context usually reduce – its intended level of production).

The SEM Committee launched a consultation on the Regulation focusing on Articles 12 and 13 (SEM-20-028 27 April 2020). The consultation paper outlined that the Regulation will involve updates to existing arrangements (SEM-11-062) to reflect the new requirements in relation to priority dispatch and also updates to arrangements (SEM-13-010) regarding compensation for curtailment and constraints as introduced by the Regulation.

The SEM Committee released a further consultation paper (SEM-21-026) in April 2021, providing details of the Regulatory Authorities minded to position in relation to specific areas raised in consultation paper SEM-20-028, related to the implementation of Articles 12 and 13 focusing on the definitions of dispatch, redispatch and non-market based redispatch in the SEM and arrangements for compensation under Article 13(7). While it was previously indicated that the issues associated with this regulation would be presented as part of a proposed decision paper, a further consultation was published given the number of complex issues associated with the regulation. Subsequently in August 2021, the SEM Committee published the responses received in respect of SEM-21-026 and SEM 21-027.

In March 2022, the SEM Committee published an additional paper outlining the SEM Committee's response and decisions in the areas of the interpretation of dispatch and redispatch in relation to the SEM, the interpretation of actions which may be considered market based and non market based dispatch under the current market design pursuant to Article 13, the determination of the appropriate level of compensation for non-market based redispatching in the SEM, implementation of ex-post compensation, discussion on issues raised to firmness in the SEM and an update in relation to the treatment of new renewable units in the SEM.

20. Provisions (Continued)

We believe it is probable that, on foot of the Regulation, the Group has a payment obligation at 30 September 2023. The final amount will depend on how the Regulatory Authorities implement the Regulation in Ireland and Northern Ireland. The potential liability is estimated to be in the range of €101.0m and €141.0m. As this is an estimate, there is a possibility that the potential liability could be above or below this range, however, based on the Group's consideration the best estimate within this range is a provision of €106.5m (2022: €68.5m). In March 2022 the SEM Committee confirmed that due to the significant system changes required that full implementation in the short term will not be feasible. Although compensation will be provided on an ex-post basis from January 2020, due to the current and expected high prices over the next two years, the SEM Committee has confirmed that payment will be deferred until tariff year 2024/25.

The Group is satisfied that all costs arising from the implementation of the Regulation will be supported by a regulated, market-based tariff arrangement. Accordingly, a recoverable amount of €106.5m (2022: €68.5m) has been included in trade and other receivables in note 15.

(b) Other Provision

The Group has a number of ongoing legal cases for which a total provision of €53.4m. (€45.5m) has been recognised in the financial statements. The determination of the provision is subject to judgement which has been made after taking into consideration the current status of the cases, our experience of similar cases and advice from our legal experts both internally and externally. The final impact and timing of payments is uncertain at this point, however should legal proceedings result in compensation for affected parties, it will be paid after the relevant legal processes have concluded, which are expected to be paid within 12 months from the balance sheet date. In the event compensation is due, we would expect the payment would be covered by funds held on the Group Balance Sheet. Accordingly, a recoverable amount of €53m (€45.5m) has been included in Trade and other receivables in note 15.

21. Capital Commitments

	30 Sep 2023 €'000	30 Sep 2022 €'000
Expenditure contracted for, but not provided for in the Financial Statements	653,900	–

These are the Groups share of the Celtic Interconnector project capital commitments which is a joint arrangement between EirGrid plc and Réseau De Transport D'Électricité ('RTE').

22. Contingent Liabilities

The Company is not aware of any contingent liabilities at the financial year end.

23. Retirement Benefits Obligations

Defined Benefit Schemes

The Group operates two defined benefit arrangements for qualifying employees; one is operated for employees of the Company and the Executive Director (the "EirGrid Fund"), a second is operated for employees of SONI Limited (the Focus Section of the "SONI Pension Scheme"; the "SONI Focus Section").

The Group's main pension scheme in Ireland, the EirGrid Fund, operates under Irish trust law and is managed and administered on behalf of its members in accordance with the terms of the underlying trust deed; scheme regulations; and Irish legislation (principally the Pensions Act 1990). Under Irish legislation, a defined benefit pension scheme is required to build up and maintain enough funds to pay members their pension entitlements should the scheme be wound up. Pension scheme trustees are required to obtain regular actuarial valuations and reports, put in place a Funding Proposal addressing any statutory funding shortfall and submit same to the Irish Pensions Authority for approval (where relevant). If a surplus arises in the scheme, EirGrid has an unconditional right to realise the schemes assets at some point during the life of the plan or when the plan is settled.

The EirGrid Fund closed to new entrants with effect from 1st April 2019. New entrants in EirGrid plc were eligible to join an interim group Personal Retirement Savings Account (PRSA) arrangement from 1st April 2019 and all new entrants from August 2021 are eligible to join the new defined contribution scheme.

The SONI Focus Section operates under UK trust law and is managed and administered on behalf of its members in accordance with the terms of the trust deed, the scheme rules and UK legislation (principally the Pensions Act 1993, the Pensions Act 1995 and the Pensions Act 2004). Under UK legislation a defined benefit pension scheme is required to meet the statutory funding objective of having sufficient and appropriate assets to cover its liabilities. Pension scheme trustees are required to: prepare a Statement of Funding Principles; obtain regular actuarial valuations and reports; put in place a Schedule of Contributions and where relevant, Recovery Plan addressing any funding shortfall; and send regular Summary Funding Statements to members of the pension scheme.

If a surplus arises in the scheme, SONI does not have an unconditional right to realise the schemes assets at some point during the life of the plan or when the plan is settled.

The EirGrid Fund and the SONI Pension Scheme (the "DB Schemes") are administered by separate trusts that are legally separated from the Group. The trusteeship of the DB Schemes is currently executed by a combination of Member Nominated Trustees and Company Nominated Trustees. The DB Schemes' trustees are required to act in accordance with the governing trust documentation and have a fiduciary responsibility to act in the best interests of the respective beneficiaries of the DB Schemes. A non-exhaustive list of the DB Scheme's trustee duties includes; the collection and investment of contributions, determining investment strategy, administration of benefits and acting in good faith and in accordance with the DB Schemes' trust documentation.

23. Retirement Benefits Obligations (Continued)

Under the EirGrid Fund, eligible employees are entitled to receive a pension and lump sum on retirement. Under the SONI Focus Section, eligible employees are entitled to receive a pension on retirement. A survivor's pension and/or lump sum may also be payable on death under the DB Schemes. Retirement benefits payable are based on salary and length of service.

There were no amendments or material curtailments and settlements in respect of the Eirgrid Fund or SONI Focus Section during the financial year.

The DB Schemes expose the Group to risks such as investment risk, interest rate risk, longevity risk and salary risk.

Investment risk	The present value of the DB Schemes' liability is calculated using a discount rate determined by reference to high quality corporate bond yields; if the return on DB Schemes' assets is below this rate, it will create an accounting disclosure deficit (all else being equal).
Interest rate risk	The present value of the DB Schemes' liability is calculated using a discount rate determined by reference to high quality corporate bond yields at the measurement date. A decrease in corporate bond yields will increase the DB Schemes' liability (all else being equal).
Longevity risk	The present value of the DB Schemes' liability is calculated by reference to the best estimate of the mortality of DB Schemes' participants both during and after their employment. An increase in the life expectancy of the DB Schemes' participants will increase the DB Schemes' liability (all else being equal).
Salary risk	The present value of the DB Schemes' liability is calculated by reference to assumptions around future salaries for the DB Schemes' participants. As such, an increase in the salary of the DB Schemes' participants (relative to the chosen assumption) will increase the DB Schemes' liability (all else being equal).

23. Retirement Benefits Obligations (Continued)

Defined Contribution Schemes

As the SONI Focus Section has been closed to new members since 1998, other than for the purpose of admitting staff as a consequence of the transfer of the planning function in Northern Ireland in prior years, the Group also operates an approved defined contribution scheme, the "SONI Options Section" (which is a defined contribution section of the SONI Pension Scheme for employees of SONI Limited). Contributions are paid by the members and SONI Limited at fixed rates. The benefits secured at retirement reflect each employee's accumulated fund and the cost of purchasing benefits at that time. Death benefits are insured on a group basis and may be paid in the form of a lump sum and/or survivor's pension. The assets of the SONI Options Section are held under trust and are separate from those of the Group. The only obligation of SONI Limited with respect to the SONI Options Section is to make the specified contributions and pay administration expenses. Obligations for contributions to the SONI Options Section are recognised as an expense in the Income Statement as incurred. The pension charge for the financial year represents the actual contribution paid by SONI Limited and amounted to €0.6m (2022: €0.6m).

As the EirGrid Fund closed to new entrants in 2019, it set up a Defined Contribution Scheme (the "EirGrid DC Scheme"). The defined contributions paid by EirGrid plc amounted to €1.4m (2022: €1.2m).

Defined Benefit Schemes – Liabilities

The most recent actuarial valuations of the assets and the present value of the defined benefit obligations were carried out at 30 September 2023 for both the EirGrid Plan and the SONI Focus Plan, under the requirements of International Accounting Standard 19: Employee Benefits (IAS 19). The present values of the defined benefit obligations, and the related current service costs and past service costs, were measured using the Projected Unit Credit Method.

The amount included in the Balance Sheet arising from the obligations in respect of these defined benefit plans are as follows:

	SONI			SONI		
	Total 30 Sep 2023 €'000	EirGrid Plan 30 Sep 2023 €'000	Focus Plan 30 Sep 2023 €'000	Total 30 Sep 2022 €'000	EirGrid Plan 30 Sep 2022 €'000	Focus Plan 30 Sep 2022 €'000
Present value of funded defined benefit obligations that are wholly or partly funded	172,165	144,127	28,038	162,675	135,957	26,718
Fair value of Schemes' assets at end of year	(182,058)	(154,772)	(27,286)	(177,157)	(149,329)	(27,828)
Net (Asset)/liability before asset ceiling	(9,893)	(10,645)	752	(14,482)	(13,372)	(1,110)
Impact of asset ceiling	–	–	–	1,110	–	1,110
Net (Asset)/liability after impact of asset ceiling	(9,893)	(10,645)	752	(13,372)	(13,372)	–
Deferred tax on net pension obligation (note 8)	1,142	1,330	(188)	1,671	1,671	–
Net (Asset)/Liability after Deferred Tax	(8,751)	(9,315)	564	(11,701)	(11,701)	–

23. Retirement Benefits Obligations (Continued)

The amounts in the Consolidated Income Statement may be analysed as follows:

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Current service cost	3,937	8,327
Net interest (income)/expense	(770)	540
Employer pension cost capitalised	(990)	(1,007)
Amount included in other operating costs relating to defined benefit schemes	2,177	7,860

The amounts recognised in the Consolidated Statement of Comprehensive Income are as follows:

	SONI			SONI		
	Total Year to 30 Sep 2023 €'000	EirGrid Plan Year to 30 Sep 2023 €'000	Focus Plan Year to 30 Sep 2023 €'000	Total Year to 30 Sep 2022 €'000	EirGrid Plan Year to 30 Sep 2022 €'000	Focus Plan Year to 30 Sep 2022 €'000
Remeasurement of net defined benefit liability:	–	–	–	–	–	–
Actuarial loss arising on Schemes' assets	(9,685)	(6,959)	(2,726)	(42,735)	(28,345)	(14,390)
Actuarial (loss)/gain arising from changes in demographic assumptions	(108)	(939)	831	(166)	–	(166)
Actuarial gain arising from changes in financial assumptions	4,848	2,828	2,020	97,099	80,451	16,648
Actuarial (loss)/gain arising from experience adjustments	(4,901)	(1,839)	(3,062)	3,093	1,961	1,132
Asset ceiling restriction	1,174	–	1,174	(1,174)	–	(1,174)
Amount included in the Consolidated Statement of Comprehensive Income	(8,672)	(6,909)	(1,763)	56,117	54,067	2,050

Movements in the present value of the defined benefit obligations in the current financial year were as follows:

	EirGrid Plan		SONI Focus Plan	
	30 Sep 2023 €'000	30 Sep 2022 €'000	30 Sep 2023 €'000	30 Sep 2022 €'000
Present value of defined obligation at beginning of year	135,957	208,143	26,718	45,603
Current service cost including contributions by Schemes' participants	4,937	9,258	196	316
Interest cost	4,995	2,902	1,383	889
Actuarial loss/(gain) arising from changes in demographic assumptions	939	–	(831)	166
Actuarial loss/(gain) arising from changes in financial assumptions	(2,828)	(80,451)	(2,020)	(16,648)
Actuarial loss/(gain) arising from experience adjustments	1,839	(1,961)	3,031	(1,132)
Benefits paid	(1,712)	(1,934)	(1,347)	(1,822)
Exchange differences	–	–	908	(654)
Present value of defined benefit obligation at end of year	144,127	135,957	28,038	26,718

23. Retirement Benefits Obligations (Continued)

Movements in the present value of the plan assets in the current financial year were as follows:

	EirGrid Plan		SONI Focus Plan	
	30 Sep 2023 €'000	30 Sep 2022 €'000	30 Sep 2023 €'000	30 Sep 2022 €'000
	Total	Total	Total	Total
Fair value of Schemes' assets at beginning of year	149,329	168,315	27,828	42,787
Interest Income	5,679	2,407	1,470	844
Losses on Schemes' assets	(6,959)	(28,345)	(2,726)	(14,390)
Contributions by the Companies	7,260	7,663	1,393	1,404
Contributions by Schemes' participants	1,175	1,223	21	24
Administration costs	–	–	(291)	(247)
Benefits paid	(1,712)	(1,934)	(1,347)	(1,822)
Exchange differences	–	–	938	(772)
Fair value of Schemes' assets at end of year	154,772	149,329	27,286	27,828

The principal assumptions used for the purposes of the actuarial valuations were as follows:

Valuation method	EirGrid Plan		SONI Focus Plan	
	30 Sep 2023 Projected Unit	30 Sep 2022 Projected Unit	30 Sep 2023 Projected Unit	30 Sep 2022 Projected Unit
Discount rate	4.05%	3.70%	5.45%	5.15%
State pension increase	2.45%	2.15%	–	–
Salary increases	2.95% Plus scale	2.65% Plus scale	3.75% Plus scale	4.00% Plus scale
Pension increases	2.65%	2.4%	3.2%	3.45%
Inflation	2.7%	2.4%	3.5%	3.75%
Post-retirement life expectancy for those retiring at age 65 in 2039:				
– Men	24.6 years	24.3 years	24.3 years	24.6 years
– Women	26.4 years	26.3 years	26.2 years	26.5 years

23. Retirement Benefits Obligations (Continued)

The discount rate used by the plan actuaries in the calculation of the pension liabilities at the year end was 4.05% (2022: 3.70%) for the EirGrid Plan and 5.45% (2022: 5.15%) for the SONI Focus Plan. The EirGrid Plan discount rate was based on the redemption yield on Euro denominated high quality corporate bonds extrapolated to an approximate duration of 23 years (2022: 24 years). The SONI Focus Plan discount rate was based on the redemption yield on Sterling denominated high quality corporate bonds extrapolated to an approximate duration of 13 years (2022: 15 years). This is consistent with the estimated term of the post-retirement benefit obligations.

There are inherent uncertainties surrounding the financial and demographic assumptions adopted by the Group. As an indication of the impact of changes in actuarial assumptions, a 50 basis point decrease in discount rates would increase the net pension plan liability by approximately 11% (2022: 11%).

Funding Requirements and Future Cash Flows

An ongoing funding valuation of the EirGrid Fund is required every three years to review the contribution rate required to fund future benefits. The most recent actuarial valuation was carried out as at 1 January 2023. The contribution rate required to fund the future service liabilities for the current active pension members is adjusted to take account of the value of any past service surplus or deficit which exists in the EirGrid Fund.

The Funding Standard position (the statutory minimum funding requirement) of the EirGrid Fund is reviewed annually. Where an Irish defined benefit scheme does not have sufficient assets to satisfy the Funding Standard, accelerated funding, in the form of a Funding Proposal may be required. As the EirGrid Fund meets the Funding Standard, no such Funding Proposal is required.

An actuarial valuation of the SONI Focus Section must take place at least every three years. The most recent actuarial valuation was carried as at 31 March 2022. The main purpose of the funding valuation is to agree the contributions payable by SONI Limited so that the SONI Focus Section is expected to have sufficient assets to pay the benefits promised to members. The Scheme Actuary certifies that the Technical Provisions have been calculated in accordance with the regulations and the Trustees' Statement of Funding Principles and the Statutory Funding Objective is expected to be met by the end of the period covered by the Schedule of Contributions. A Section 179 valuation must also be carried out to ensure the SONI Focus Section has sufficient assets to cover its liabilities in respect of the compensation that would be paid by the Pension Protection Fund.

23. Retirement Benefits Obligations (Continued)

The major categories of plan assets at the Balance Sheet date for each category are as follows:

EirGrid Plan	Fair Value 30 Sep 2023 €'000	Fair Value 30 Sep 2022 €'000
Equities	48,700	47,401
Bonds	59,600	61,100
Property	13,700	15,600
Cash	8,600	900
Alternatives	20,300	20,400
Annuities	3,872	3,928
Fair value of plan assets	154,772	149,329

For the EirGrid Plan assets all except annuities €150.9m (2022: €145.4m) have quoted market prices in an active market. The Annuities €3.9m (2022: €3.9m) have no quoted market prices in an active market.

SONI Focus Plan	Fair Value 30 Sep 2023 €'000	Fair Value 30 Sep 2022 €'000
Equities	8,033	11,164
Gilts and Bonds	18,850	16,186
Other	403	477
Fair value of plan assets	27,286	27,827

For the SONI Focus Plan assets, all categories €27.3m (2022: €27.8m) have quoted market prices in an active market.

The actual return on Group scheme assets was a loss of €2.5m (2022: €39.5m gain). The actual return on the EirGrid Plan scheme assets was a loss of €1.3m (2022: 25.9m gain) and the actual return on the SONI Focus Plan scheme assets was a loss of €1.2m (2022: €13.5m gain).

The Group expects to pay contributions of €4.6m (2022: €7.4m) for the EirGrid Plan and €1.2m (2022: €1.2m) for the SONI Focus Plan in the financial year to 30 September 2024.

24. Borrowings

Details of the Group's interest-bearing loans and borrowings are outlined below.

	Total 30 Sep 2023 €'000	Repayable by instalments 30 Sep 2023 €'000	Repayable other than by instalments 30 Sep 2023 €'000	Total 30 Sep 2022 €'000	Repayable by instalments 30 Sep 2022 €'000	Repayable other than by instalments 30 Sep 2022 €'000
Repayable within one year:						
Bank loans	33,981	20,129	13,852	22,236	22,326	–
Total current borrowings	33,981	20,129	13,852	22,236	22,326	–
Repayable after more than one year:						
Between one and two years	21,067	21,067	–	20,129	20,129	–
Between two and five years	93,121	93,121	–	66,476	66,476	–
In five years or more	286,698	286,698	–	151,287	151,287	–
Total non-current borrowings	400,886	400,886	–	237,892	237,892	–
Total borrowings outstanding	434,867	421,015	13,852	260,218	260,218	–

The terms of outstanding loans are as follows:

	Financial year of maturity	At start of year €'000	Cashflow €'000	Cashflow *€'000	Non cash €'000	At end of year €'000
Unsecured term loans						
EWIC [EirGrid Interconnector DAC]	EUR	2030	74,580	(8,194)	–	213
EWIC [EirGrid plc]	EUR	2035	182,512	(11,006)	–	171,506
Celtic [EirGrid plc]	EUR	2052	–	92,700	(1,245)	–
Celtic [EirGrid plc]	EUR	2052	–	92,700	(1,245)	–
SONI [SONI Ltd]	STG	2024	3,126	(3,318)	–	192
			260,218	162,882	(2,490)	405
Revolving credit facilities						
SONI [SONI Ltd]	STG	2024	–	11,543	–	–
SEMO [EirGrid plc & SONI Ltd]	EUR	**2024	–	2,370	–	(61)
				13,913		(61)
Total			260,218	176,795	(2,490)	344
						434,867

*Term loan Arrangement fees.

**Option to extend 12 months.

24. Borrowings (Continued)

EWIC term loans

Borrowings by the subsidiary undertaking, EirGrid Interconnector DAC are guaranteed by EirGrid plc through a cross-guarantee structure. The bank loans are unsecured loans. A proportion of the loans has been converted from floating interest rate which is based on euribor plus a margin to fixed interest rate by using interest rate swap contracts, see note 26 for further details.

Celtic term loans and credit facility

The Celtic Interconnector project achieved Financial Investment Decision on 7 November 2022. On 15 November 2022 the €800m funding facilities were executed by all lenders which consists of term loans of €600m and revolving credit facilities of €200m. €185.4m of the term loan was drawn at year end and the revolving credit facility remained unutilised. The term loans are used solely for the construction of the project and the RCF will be used for bridging working capital purposes. The bank loans are unsecured loans and has a term of 30 years which covers 5 years of the construction period and 25 years of the operational life. €300m of the term loan is fixed based on a rate of 3.4% plus a margin and €300m is variable/floating interest rate based on Euribor plus a margin.

€282m of the term loan has been converted from floating interest rate to fixed interest rate by using interest rate swap contracts, see note 26 for further details.

SONI term loan and credit facility

The term loan was fully repaid at year end (2022:€2.4m (€3.2m)). Interest on these borrowings is at floating rates which are based on Euribor and Libor plus a margin. The SONI Ltd revolving credit facility was extended to 2024 and they had drawn down €10m (€11.5m) (2022: €Nil) at year end.

SEMO credit facilities

€200m credit facilities were put in place for the go-live of the new SEM. €50m of the facility can also be used to fund the TSOs DS3 programme. At year end, EirGrid and SONI have drawn down €nil (2022: €nil) from these revolving credit facilities to fund working capital requirements in the balancing market but SONI has drawn down €2.4m (€2.0m) (2022:€nil) of the facility to fund DS3 payments.

EirGrid plc credit facility

In July 2023, EirGrid plc put in place an RCF of €200m in August 2023 with a €100m accordion to manage short term cash deficits stemming from timing disparities between the incurrence of costs and regulatory recovery. There was €nil drawn down from these credit facilities at year end.

Unutilised borrowing facilities

The Group had unutilised borrowing facilities of €1,012.2m (2022: €211.2m) at the Balance Sheet date. €614.6m (2022: €nil) is unutilised borrowings for the Celtic project; €197.6m (€200.0m) is unutilised borrowings which have been arranged in order that the Group has sufficient standby facilities to meet unbudgeted/unexpected constraint and DS3 payments and €200.0m is an unutilised revolving credit facility to manage short term working capital needs. It has fully drawn down on its SONI RCF facility at year end (2022: €11.2m).

25. Categories of Financial Assets and Financial Liabilities

Carrying Amount	Financial assets at amortised costs €'000	Financial liabilities at amortised cost €'000	Fair value through OCI €'000	Total €'000
30 Sep 2023				
Investments	–	–	356	356
Trade & other receivables	430,328	–	–	430,328
Deferred project costs	92,525	–	–	92,525
Short term deposits	50,206	–	–	50,206
Cash and cash equivalents	773,407	–	–	773,407
Trade & other payables	–	(489,727)	–	(489,727)
Borrowings	–	(434,867)	–	(434,867)
Lease liabilities	–	(34,793)	–	(34,793)
Derivative financial instruments (note 26)	–	–	3,638	3,638
Total	1,346,466	(959,387)	3,994	391,073

	Financial assets at amortised costs €'000	Financial liabilities at amortised cost €'000	Fair value through OCI €'000	Total €'000
30 Sep 2022				
Investments	–	–	356	356
Trade & other receivables	159,199	–	–	159,199
Deferred project costs	63,954	–	–	63,954
Cash and cash equivalents	651,176	–	–	651,176
Trade & other payables	–	(208,411)	–	(208,411)
Borrowings	–	(260,218)	–	(260,218)
Lease liabilities	–	(37,006)	–	(37,006)
Derivative financial instruments (note 26)	–	–	(11,802)	(11,802)
Total	874,329	(505,635)	(11,446)	357,248

25. Categories of Financial Assets and Financial Liabilities (Continued)

Fair Value	Level 1 €'000	Level 2 €'000	Level 3 €'000	Total €'000
30 Sep 2023				
Investments	–	–	356	356
Trade & other receivables	–	–	–	–
Deferred project costs	–	–	–	–
Cash and cash equivalents	–	–	–	–
Trade & other payables	–	–	–	–
Borrowings	–	–	–	–
Lease liabilities	–	–	–	–
Derivative financial instruments (note 26)	–	3,638	–	3,638
Total	–	3,638	356	3,994

Fair Value	Level 1 €'000	Level 2 €'000	Level 3 €'000	Total €'000
30 Sep 2022				
Investments	–	–	356	356
Trade & other receivables	–	–	–	–
Deferred project costs	–	–	–	–
Cash and cash equivalents	–	–	–	–
Trade & other payables	–	–	–	–
Borrowings	–	–	–	–
Lease liabilities	–	–	–	–
Derivative financial instruments (note 26)	–	(11,802)	–	(11,802)
Total	–	(11,802)	356	(11,446)

Financial instruments that are measured subsequent to initial recognition at fair value are grouped into Levels 1 to 3 based on the degree to which the fair value is observable:

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices);
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

25. Categories of Financial Assets and Financial Liabilities (Continued)

Estimation of fair values

The principal methods and assumptions used in estimating the fair values of financial assets and liabilities are explained below.

Investments

Investments in equity instruments are measured at fair value. There have been no transfers between valuation levels during the year.

Trade & other receivables/payables & deferred project costs

For the receivable and payables, a carrying amount less impairment allowances, where appropriate, is a reasonable approximation of fair value.

Cash and cash equivalents

For short term bank deposits and cash and cash equivalents, the carrying value is deemed to reflect a reasonable approximation of fair value.

Borrowings

The fair value is calculated based on discounted future principal and interest cash flows and there is no material difference between the fair value and carrying value.

Derivative financial instrument (Interest rate swaps)

The fair value of the Group's interest rate swaps at the reporting date are determined by discounting the future cash flows using market observable interest rate curves at the reporting date and hence are considered to be Level 2 instruments. There have been no transfers between valuation levels during the year.

The banks who hold the derivatives have high credit ratings so the exposure to credit risk is deemed immaterial. The Group has evaluated the credit adjustments necessary and adjusted the valuations accordingly. The Group has remained in a stable credit and financial position throughout the financial year ended 30 September 2023 and has also evaluated the debit adjustment required and adjusted the valuations accordingly.

25. Categories of Financial Assets and Financial Liabilities (Continued)

Capital management

EirGrid plc, on vesting of the transmission system operator, had capital introduced under the Transfer Scheme dated 1 July 2006. This capital forms the core capital of the Group. There have been no changes to the core capital of the Group during the financial year. Any changes to the capital structure are subject to approval of the Minister for Environment, Climate and Communications.

The Group is funded on an ongoing basis through the regulatory tariff regime. The Group has put in place bank facilities to manage liquidity and cash flow to allow for timing mismatches between regulatory tariff receipts and working capital requirements.

Significant capital expenditure projects are funded through external borrowings and subject to approval by the Minister. The Group's borrowing powers are set through legislation and individual borrowings are subject to approval by the Minister. On 14 March 2008, the Electricity Regulation (Amendment) (EirGrid) Act 2008 was signed into Irish Law. Primarily this Act empowered the Group to construct the East West Interconnector and also increased the borrowing powers of the Group to a limit of €750m. Section 13 of the EirGrid, Electricity and Turf (Amendment) Bill 2022 amends section 6 of the Electricity Regulation (Amendment) (EirGrid) Act 2008 which provides for an increased borrowing limit for EirGrid of up to €3 billion. The amendment helps to strengthen the National Grid as part of 'Shaping Our Electricity Future' and to deliver the Celtic (Ireland-France) Interconnector.

The Group's policy is to secure a low, stable, acceptable cost of funds over time, subject to acceptable levels of risk. The Group also maintains a balanced maturity profile in relation to its core borrowing portfolio so as to avoid peaked repayments and refinancing risk.

Further details of the borrowing facilities and the related hedging strategies are set out below.

Overview of financial risk management

There are no significant concentrations of risk and there has been no significant change during the financial year, or since the end of the year, to the types of financial risks faced by the Group or the Group's approach to the management of those risks.

The Group's funding, liquidity and exposure to interest and foreign exchange rate risks are managed by the Group's treasury function. Policies to protect the Group from these and other risks are regularly reviewed and approved by the Board.

The key financial risks to which the Group is exposed relate to liquidity, capital, market (including interest rate) and capital risk both arising from day to day operations and from key capital expenditure projects.

25. Categories of Financial Assets and Financial Liabilities (Continued)

The Group manages its liquidity and capital risk for day to day operations through the regulatory process for establishing tariffs with the Commission for Regulation of Utilities (CRU) and the Utility Regulator Northern Ireland (UR) and through internal budgeting and monitoring of variances. The Group has negotiated stand-by facilities with various banks to support cash flow projections and requirements.

For capital expenditure, the Group has in place key expenditure approval and project management processes.

Credit risk management

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Group. The Group is exposed to credit risk from the counterparties with whom it holds its bank accounts. The Group mitigates its exposure by spreading funds across a number of financial institutions which have a sovereign guarantee on customer deposits or have a credit rating from an independent rating agency consistent with the treasury policy approved by the Board. The Group is also exposed to counterparty risk on undrawn facilities and interest rate swap instruments. Consistent with our Treasury Policy the Group deals only with counterparties with high credit ratings to mitigate this risk. Management does not expect any significant counterparty to fail to meet its obligations. The maximum exposure to credit risk is represented by the carrying amount of each asset.

For the balancing market, under the terms of the Trading and Settlement Code for the Single Electricity Market ("SEM") each participant is required to provide credit cover at a level notified to it by the Market Operator. Such credit cover can be provided by means of an irrevocable standby letter of credit or a cash deposit held in a SEM collateral reserve account (security accounts held in the name of market participants). Any bad debt arising in the SEM, to the extent that it exceeds the available credit cover, is shared by market participants and is not borne by the Market Operator. SEMO market participant trade receivables included in Group other receivables as at 30 September 2023 were €17.1m (2022: €28.0m). Other payables include €115.2m (2022: €12.0m) owed to the market in respect of market surplus. The market balance arises mainly as a result a mismatch between the budgeted tariff income rate versus actual constraint costs which vary each year due to the unpredictable nature of the balancing market. The market balances are settled via a k-factor tariff adjustment in future years.

EPEX manages the day ahead and intraday markets for SEMOpx. The European Commodities Clearing (ECC) performs the clearing and settlement of the SEMOpx power exchange and takes financial responsibility for all concluded trades. ECC maintain collateral requirements with the exchange members and their clearing banks with any bad debt borne by ECC as the counterparty.

Appropriate arrangements are also in place to effectively manage the Group's credit risk arising from its Transmission System Operator activities. All users must deliver to the Group and subsequently maintain security for payment of all monies due to the Group under the Use of System Agreement ("Security Cover") in the form of a letter of credit or a cash deposit.

25. Categories of Financial Assets and Financial Liabilities (Continued)

FTR market participants are governed by JAO's allocations rules. Those allocation rules mandate either a bank guarantee or cash deposit.

The deferred project costs are recovered from the transmission asset owners which are governed by agreements which facilitates the operational interaction between the TSOs and TAOs. Those agreements ensure that the TSOs are not exposed to any credit risk from the recovery of the project costs.

The Group applies the simplified approach to providing expected credit losses prescribed by IFRS 9, which permits the use of the lifetime expected loss provision for all trade receivables and contract assets. An allowance matrix is used to measure the ECLs of the trade receivables but there is no exposure to default due to the credit risk management policies set out above. As a result the loss allowance at 30 September 2023 was nil.

The average credit period on trade receivables is two months. The ageing profile of these past due but not impaired balances is:

	30 Sep 2023 €'000	30 Sep 2022 €'000
60 to 90 days	-	-
90 to 120 days	-	-
Greater than 120 days	-	-
Total	-	-

26. Derivative Financial Instruments and Financial Risk Management

Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Board of Directors, which has built an appropriate risk management framework for the management of the Group's short, medium and long-term funding and liquidity management requirements. The Group manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities. Compliance with the Group's debt covenants is monitored continually based on management accounts.

The Group has financial risk management policies in place to ensure that all payables are paid within the credit timeframe. All trade payables at the reporting date are within this credit timeframe. Where the Company causes the late payment of an invoice, interest is paid to the supplier.

The Group has access to funding facilities, the total unutilised amount of which was €1,012.2m at the Balance Sheet date (2022: €211.2m). €614.6m (2022: €nil) is unutilised borrowings for the Celtic project; €197.6m (€200.0m) is unutilised borrowings which have been arranged in order that the Group has sufficient standby facilities to meet unbudgeted/unexpected constraint and DS3 payments and €200.0m is an unutilised revolving credit facility to manage short term working capital needs. It has fully drawn down on its SONI RCF facility at year end (2022: €11.2m).

The following table details the Group's remaining contractual maturity for its non-derivative financial liabilities. The table has been drawn up based on undiscounted cash flows of financial liabilities based on the earliest date on which the Group can be required to pay. The table includes both interest and principal cash flows.

	Less than 1 month €'000	1 to 12 months €'000	1 to 5 years €'000	Greater than 5 years €'000	Total €'000
30 Sep 2023					
Trade & other payables	46,561	319,012	-	-	365,573
Lease liabilities including interest	-	2,958	14,819	20,517	38,294
Borrowings including interest	-	52,252	211,694	938,084	1,202,030
Total	46,561	374,222	226,513	958,601	1,605,897
30 Sep 2022					
Trade & other payables	177,317	19,114	-	-	196,431
Lease liabilities including interest	-	2,926	14,239	23,772	40,937
Borrowings including interest	-	34,540	125,127	178,405	338,072
Total	177,317	56,580	139,366	202,177	575,440

The cash flow hedges are expected to occur and affect the income statement over a period of 13 years and 30 years.

26. Derivative Financial Instruments and Financial Risk Management (Continued)

The amounts recognised and reclassified out of the cash flow hedge reserve are as follows:

	30 Sep 2023 €'000	30 Sep 2022 €'000
Gains arising during the year	11,992	48,776
Reclassified to income statement (included in finance costs)	3,448	11,623
Total	15,440	60,399

Market Risk

Interest rate risk management

The Group are exposed to interest rate risk as they borrow funds at floating interest rates. The risk is managed by the Group by maintaining an appropriate mix between fixed and floating rate borrowings through the use of interest rate swap contracts.

The interest rates swap asset at year end was €3.6m (2022: €11.8m liability). The notional amount on the EWIC swaps was €224.2m (2022: €258.6m) at an interest rate of 3.8% (2022: 3.8%) which hedged the unsecured term loan facilities of €239.5m (2022: €258.6m). €282m of the €600m Celtic term loan is hedged. The notional amount on the Celtic swaps was €92.7m at an interest rate of 3.4% which hedged the unsecured term loan facilities of €92.7m.

Under interest rate swap contracts, the Group agree to exchange the difference between fixed and floating rate interest amounts calculated on agreed notional principal amounts. Such contracts enable the Group to mitigate the risk of the cash flow exposure on the issued variable rate interest on borrowings.

The Group's interest rate swaps settle periodically and the floating rates are reset between a three and six monthly basis. The Group will pay or receive the difference between the fixed and floating interest rate on a net basis.

All interest rate swap contracts exchanging floating rate interest amounts for fixed rate interest amounts are designated as cash flow hedges in order to reduce the Group's cash flow exposure resulting from variable interest rates on borrowings. The net settlements under the interest rate swaps and the interest payments on the borrowings occur simultaneously. The amount deferred in equity is recognised in profit or loss over the period that the floating rate interest payments on debt impact profit or loss.

26. Derivative Financial Instruments and Financial Risk Management (Continued)

Interest rate sensitivity analysis

The sensitivity analyses below have been determined based on the combined exposure to interest rates for borrowings and derivative instruments at the Balance Sheet date. A 50 basis point increase or decrease is used when reporting interest rate risk and represents management's assessment of reasonably possible changes in interest rates.

If current and forward interest rates had been 50 (2022: 50) basis points higher/lower and all other variables were held constant, the Group's:

- Profit for the financial year to 30 September 2023 would have been impacted by €nil (2022: €nil); and
- Other equity reserves would have been impacted by €20.0m/(€21.7m)/(2022: €6.7m/(€7.1m)), mainly as a result of changes in the fair value of its cash flow hedges.

Foreign currency exchange risk management

The Group is exposed to foreign currency risk through the operations of its two subsidiaries incorporated in Northern Ireland, which have a Sterling functional currency and through Sterling capital expenditure. The risk arising from subsidiaries with Sterling functional currencies is partially mitigated by the majority of both revenue and expenditure from UK operations being denominated in Sterling. The Group has sought to further reduce this exposure by funding operations in Northern Ireland using Sterling borrowings.

Foreign currency exchange sensitivity analysis

The sensitivity analyses below have been determined based on the Group's exposure to its Sterling operations as at the Balance Sheet date. The SONI TSO segment recorded a loss before tax of €37.5m during the year to 30 September 2023 (2022: profit of €11.3m). A 20% increase or decrease has been used when reporting foreign currency exchange risk and represents management's assessment of reasonably possible changes in exchange rates.

If exchange rates had been 20% higher/lower and all other variables were held constant, the Group's profit before tax for the year to 30 September 2023 would be €1.4m lower (2022: €12.2m higher). Other equity reserves would have been impacted by €2.8m (2022: €4.5m).

27. Related Party Transactions

EirGrid plc is an Irish commercial state organisation, and as such is a related party of the Government of Ireland. Brendan Tuohy, Mark Foley and Martin Corrigan hold one share each in the share capital of the Company on behalf of the Minister for Public Expenditure and Reform, one ordinary share of the Company is held by the Minister for Environment, Climate and Communications and the remainder of the issued share capital is held by the Minister for Public Expenditure and Reform, or on his behalf.

Board members had no beneficial interest in the Group at any time during the year.

In common with many other entities, the Group deals in the normal course of business with other Government sponsored bodies such as ESB so the major transactions are disclosed below.

An Infrastructure Agreement is in place between the Group and ESB under the auspices of the Commission for Regulation of Utilities (CRU), in relation to the roles of owner and operator of the transmission system. The charges to the Consolidated Income Statements under this Agreement were as follows:

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Transmission asset owner charge	275,895	236,326

At 30 September 2023 a total of €52.9m (2022: €38.2m) was payable to ESB under this Agreement.

The movement in this balance was as follows:

	30 Sep 2023 €'000	30 Sep 2022 €'000
Opening balance	38,228	56,833
Charges during the year	300,726	264,220
Payments made during the year	(286,046)	(282,825)
Closing balance	52,908	38,228

This outstanding balance is unsecured and payable in cash and cash equivalents.

27. Related Party Transactions (Continued)

On 7 July 2022, the Commission for Regulation of Utilities ("CRU") gave a direction to EirGrid plc under regulation 28(10) of the European Communities to deliver additional temporary emergency electricity generation capacity for the period of winter 2023-2024 to winter 2025-2026 and if needed to the end of winter 2026-27. In order to enable EirGrid plc to comply with the Direction, the Minister for the Environment, Climate and Communications provided a grant of €151.0m (see note 17 further details). The Group has entered into contracts that procure the delivery of temporary emergency generation assets. EirGrid Plc and EirGrid 2022 SPV DAC entered into a Services Agreement, Asset Sale Agreement and Novation agreement with ESB. The Group incurred Temporary Emergency Generation direct costs of €121.7m (2022: €41.3m). Included in trade payables is €16.6m (2022: €1.5m) payable to ESB and there was €37.9m (2022: €41.3m) included in accruals in respect of these agreements. Included in other receivables is an ESB receivable with a carrying value of €232.7m related to the asset sale agreement which has been discounted to €214.9m using a discount rate of 4.09% which reflects the prevailing market rate of interest for a similar instrument with a similar credit rating.

28. Post Balance Sheet Events

(a) Clean Energy Package

The EU introduced a Regulation (Regulation EU 2019/943) ("the Regulation") for the electricity market as part of the 'Clean Energy Package' of legislation which came into effect on 1 January 2020. This Regulation includes rules for managing electricity generation and demand response (Article 12) and dispatching (Article 13) and includes a requirement for compensation to be paid at Article 13(7). After consulting with stakeholders, the Single Electricity Market Committee (SEMC) made decisions on how to implement the Regulation, including in relation to the compensation provision set out in Article 13(7), as published in their decision paper (SEM-22-009) in March 2022 ("the SEMC Decision"). From an accounting perspective, EirGrid as TSO has to date been recognising the compensation obligation under Article 13(7) of the Regulation based on the SEMC Decision and a provision has been made in our financial statements every year since the Regulation came into effect. Based on the SEMC Decision, EirGrid will recover the costs through a market-based tariff and has recognised a corresponding receivable so there has been no impact to the income statement to date (see provision note 20).

In 2022, High Court Judicial Review proceedings were taken in the Republic of Ireland by two separate groups of windfarm developers challenging the legality of the SEMC Decision made by the Commission for the Regulation of Utilities (CRU) acting through the SEMC. Each of the applicants sought various Court "orders" and declarations including an order overturning the SEMC Decision, and order requiring the CRU to give full effect to the compensation provision at Article 13(7), a declaration that compensation under Article 13(7) should be paid by EirGrid acting as TSO and an order preventing any deferral of compensation until 2024/25 as set out in the SEMC Decision.

28. Post Balance Sheet Events (Continued)

The High Court issued its Judgement in the case on 10th November 2023 and set out the decision of the Court that a number of aspects of the SEMC Decision were in conflict with Article 13(7). In particular, the Judgement challenged the calculation methodology adopted in the SEMC Decision and stated that compensation should be paid by EirGrid, in its role as the TSO rather than through the SEM. As a result of the Judgement, compensation payable under Article 13(7) will be a TSO cost and, as such, will be recognised as an expense in the income statement, with costs subsequently recovered through a TSO tariff which will be recognised as income.

At the date of signing the financial statements, the current legal process has not finally concluded as the Court has yet to issue its final orders. Upon finalisation of the orders, the parties to the legal proceedings may seek to appeal the Judgment of the High Court. As there are no final orders from the Court and in the absence of a clear methodology, funding mechanism and means to calculate and make payments, the Judgement is treated as a non-adjusting post balance sheet event based while we await the conclusion of the legal proceedings and further regulatory direction.

At this time, it is difficult to quantify the financial impact accurately. Management's estimate of the compensation payable under Article 13(7), if the Judgement were to be sustained, is between €106.5m and €302.6m. This is subject to significant estimation uncertainty due to the complexities of interpreting the financial implications of Article 13(7) of Regulation 943 in the context of the Judgement and in the absence of further regulatory direction.

EirGrid is closely monitoring the legal proceedings.

(b) SONI demerger

On the 30 August 2022, the Utility Regulator published their decision on the proposed licence modification to the SONI Transmission System Operator, which came into effect on 26 October 2022. The licence modifications fundamentally alter the governance arrangements between SONI Ltd and its parent (EirGrid plc) and also require the managerial and resource separation of SONI Ltd. from the EirGrid Group in terms of employees, premises, IT and other systems, equipment, facilities, processes and assets.

On 1 October 2023, a new independent SONI Ltd. board was appointed following on from approval by the UR, the first significant step in the implementation of the licence modifications. All decision making and responsibility for the performance of SONI now sits with the new SONI Ltd. Board. Following the appointment of the new SONI Ltd. Board, changes are being made to the EirGrid and SONI management structures as the next step to full operational and managerial independence.

28. Post Balance Sheet Events (Continued)

As set out in note 2, the Consolidated Financial Statements incorporate the Financial statements of the Company and entities controlled by the Company (its subsidiaries). Control is achieved when the Company: has power over the investee, is exposed, or has rights to variable return from its involvement with the investee and has the ability to use its power to affect its return. On that basis, SONI Ltd has been consolidated into the FY2023 group financial statements. Given the governance changes required as a result of the UR's SONI Governance decision, the Company will no longer be able to demonstrate control over SONI Ltd and as a result will no longer consolidate SONI Ltd into the Group financial statements from 1 October 2023. The assets and liabilities of SONI will be derecognised at their carrying amounts, the fair value of retained interest will be recognised as an investment in financial asset, any difference between the carrying value and fair value will be recognised as a gain or loss in the profit or loss account, this will first impact the EirGrid consolidated financial statements for the year ended 30th September 2024.

(c) Director Resignation

Michael O'Sullivan resigned from the Board with effect from 14 December 2023.

29. Approval of Financial Statements

The Board approved the Financial Statements on 11 March 2024.

Company Financial Statements

Company Balance Sheet as at 30 September 2023

Notes	30 Sep 2023 €'000	30 Sep 2022 €'000	
Non-Current assets			
Investments in subsidiaries	30 (E)	155,761	155,761
Other investments	30 (G)	325	325
Intangibles	30 (H)	43,502	44,115
Property, plant & equipment	30 (I)	85,945	57,072
Right of use assets	30 (J)	21,001	23,814
Retirement benefit asset	30 (S)	10,645	13,372
Total non-current assets		317,179	294,459
Trade and other receivables: amounts falling due after more than one year	30 (K)	393,329	268,524
Current assets			
Cash and cash equivalents	30 (L)	683,504	567,349
Trade and other receivables	30 (M)	601,670	211,570
Total current assets		1,285,174	778,919
Trade and other payables: amounts falling due within one year	30 (N)	(656,397)	(462,735)
Net current assets		628,777	316,184
Total assets less current liabilities		1,339,285	879,167
Trade and other payables: amounts falling due after more than one year	30 (O)	(517,565)	(206,265)
Provisions			
Other provisions	30 (T)	(119,906)	(85,475)
Net assets		701,814	587,427
Capital and reserves			
Called up share capital presented as equity	18	38	38
Capital reserve		49,182	49,182
Hedging reserve		3,948	(7,930)
Retained earnings		648,646	546,137
Total equity		701,814	587,427

Approved by the Board and signed on their behalf:



Brendan Tuohy
Chairperson



Mark Foley
Chief Executive

Date
11 March 2024

Company Statement of Changes in Equity for the Financial Year to 30 September 2023

	Issued share capital €'000	Capital reserve €'000	Hedging reserve €'000	Retained earnings €'000	Total attributable to equity holders €'000
Balance as at 1 Oct 2022	38	49,182	(49,024)	411,443	411,639
Profit for the year	–	–	–	91,385	91,385
Other comprehensive income					
Remeasurements of defined benefit scheme net of deferred tax	–	–	–	47,309	47,309
Cash flow hedge movement net of deferred tax	–	–	41,094	–	41,094
Dividends	–	–	–	(4,000)	(4,000)
Balance as at 30 Sep 2022	38	49,182	(7,930)	546,137	587,427
Profit for the year	–	–	–	112,554	112,554
Other comprehensive income					
Remeasurements of defined benefit scheme net of deferred tax	–	–	–	(6,045)	(6,045)
Cash flow hedge movement net of deferred tax	–	–	11,878	–	11,878
Dividends	–	–	–	(4,000)	(4,000)
Balance as at 30 Sep 2023	38	49,182	3,948	648,646	701,814

Capital Reserve

The capital reserve arose on the vesting of the TSO operations from ESB to the Company under the Transfer Scheme dated 1 July 2006. There have been no movements in the reserve since this date.

Hedging Reserve

The hedging reserve represents the cumulative portion of gains and losses on hedging instruments deemed effective in cash flow hedges. The cumulative deferred gain or loss on the hedging instruments is recognised in profit or loss only when the hedged transaction impacts the profit or loss, or is included as a base adjustment to a non-financial hedged item.

Retained Earnings

Retained earnings comprise accumulated earnings net of dividends in the current financial year and prior financial years.

30 (A). Statement of Compliance

The individual financial statements of the Company were prepared in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework (March 2018) ("FRS 101"). The Company financial statements have adopted certain exemptions under FRS 101. These exemptions include:

- a cashflow statement and related notes;
- disclosures in respect of revenue recognition;
- disclosures in respect of the compensation of key management personnel;
- disclosures in respect of transactions with wholly owned subsidiaries;
- disclosures in respect of capital management;
- certain comparative information; and
- the effects of new but not yet effective IFRSs.

As the consolidated financial statements include the equivalent disclosures, the Company has also taken the exemptions under FRS 101 available in respect of the following disclosures:

- Certain disclosures required by IFRS 13 Fair Value Measurement and the disclosures required by IFRS 7 Financial Instrument Disclosures.

30 (B). General Information

EirGrid plc is a public limited company and is incorporated in Ireland. The registered office of EirGrid plc is The Oval, 160 Shelbourne Road, Ballsbridge, Dublin 4 (Registration number 338522). The principal activity of the Company is included in the Directors' Report on page 156. The largest group of which the Company was a member and for which group accounts are prepared is EirGrid plc. Copies of the consolidated group accounts of EirGrid plc which are included on page 171 to 241 are available from the Company Secretary, EirGrid plc, 160 Shelbourne Road, Dublin 4.

The Company applies consistent accounting policies to those applied by the Group. Please refer to pages 179 to 198 of the Group financial statements for disclosure of the relevant accounting policies.

30 (C). Profits Attributable to EirGrid PLC

Profit for the year attributable to the Parent Company amounted to €112.6m (2022: €91.4m).

In accordance with Section 304(2) of the Companies Act, 2014, the Company is availing of the exemption from presenting its individual Income Statement to the Annual General Meeting. The Company has also availed of the exemption from filing its individual Income Statement with the Registrar of Companies as permitted by Section 304(2) of the Companies Act, 2014.

30 (D). Employees

The average number of persons employed by the Company during the year to 30 September 2023 was 432 (2022: 398), excluding staff engaged on capital projects.

The average number of persons engaged on capital projects during the year to 30 September 2023 was 88 (2022: 81). The staff costs associated with these employees have been capitalised and totalled €8.9m for the year to 30 September 2023 (2022: €7.7m).

Average number of persons employed on a monthly basis by business activity:

	Year to 30 Sep 2023 Number	Year to 30 Sep 2022 Number
EirGrid TSO	371	344
SEMO	47	41
SEMOpx	7	7
EWIC	7	6
Capital projects	88	81
Total	520	479

Total remuneration including the Executive Director's salary, comprised:

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Wages and salaries	40,100	36,201
Social insurance costs	4,642	4,039
Other retirement benefit costs	5,268	9,146
Total remuneration paid to employees	50,010	49,386
Employee costs charged to Income Statement	41,130	41,656
Employee costs capitalised	8,880	7,730
Total remuneration paid to employees	50,010	49,386

30 (E). Investment in Subsidiaries

The Group's subsidiaries, all of which are wholly owned, are:

Subsidiary	Country of incorporation	Subsidiary
EirGrid UK Holdings Limited	Northern Ireland	Holding company TSO
SONI Limited	Northern Ireland	Northern Ireland
EirGrid Interconnector Designated Activity Company	Ireland	Interconnection
EirGrid Telecoms Designated Activity Company	Ireland	Telecommunications
EirGrid Celtic Interconnector Designated Activity Company	Ireland	Dormant company
EirGrid SPV 2022 Designated Activity Company	Ireland	Emergency generation procurement

EirGrid UK Holdings Limited, EirGrid Interconnector Designated Activity Company, EirGrid Telecoms Designated Activity Company and EirGrid Celtic Interconnector Designated Activity Company are owned directly by the Company. SONI Limited is owned by EirGrid UK Holdings Limited.

EirGrid plc and EirGrid Interconnector Designated Activity Company are parties to certain financing agreements regarding the ownership of the East West Interconnector which effectively require approval from lending banks for any distributions from EirGrid Interconnector Designated Activity Company to EirGrid plc.

EirGrid Celtic Interconnector Designated Activity Company was incorporated on 12 September 2018 and remained dormant to the end of the financial year.

EirGrid SPV 2022 Designated Activity Company was incorporated on 14 September 2022 for the purposes of procuring the delivery of temporary emergency generation.

The registered office of EirGrid Interconnector Designated Activity Company, EirGrid Telecoms Designated Activity Company, EirGrid Celtic Interconnector Designated Activity Company and EirGrid SPV 2022 Designated Activity Company is The Oval, 160 Shelbourne Road, Ballsbridge, Dublin 4.

The registered office of EirGrid UK Holdings Limited and SONI Limited is Castlereagh House, 12 Manse Road, Belfast.

Investment in Subsidiaries	30 Sep 2023 €'000	30 Sep 2022 €'000
Balance as at 1 Oct 2022	155,761	155,761
Additions*	–	–*
Balance as at 30 Sep 2023	155,761	155,761

*EirGrid plc acquired 100 ordinary shares of EirGrid SPV 2022 DAC at €1 each.

30 (E). Investment in Subsidiaries (Continued)

The Company has made total advances of €31.7m to EirGrid Interconnector Designated Activity Company, and on-lent total debt of €285.0m in 2009. The Company has recognised an investment of €155.5 (2022: €155.5m) in EirGrid Interconnector Designated Activity Company and €0.2m in EirGrid Telecoms Designated Activity Company, representing the present value estimate of the commercial rate of interest foregone by the Company over the life of these loans. The on-lent debt balance to EirGrid Interconnector Designated Activity Company at year end is €124.2m (2022: €128.5m).

30 (F). Interest in Joint Operation

The Single Electricity Market (SEM) is the wholesale electricity market operating in Ireland and Northern Ireland, which came into operation on 1 November 2007. On that date the old wholesale electricity market in Ireland ceased and the new SEM commenced. SEMO was established as the contractual joint operation between the Company and SONI Limited responsible for the operation of the wholesale electricity market for the island of Ireland from 1 November 2007 onwards. The Company has a 75% interest in SEMO.

EirGrid plc and SONI Limited have developed and implemented the NEMO services for Northern Ireland and Ireland through SEMOpX, a 75/25 contractual joint operation between EirGrid plc and SONI Limited. SEMOpX was established on 28 September 2018. EirGrid plc is designated by the Commission for Regulation of Utilities (CRU) as a NEMO for Ireland and SONI Limited is designated by the Utility Regulatory (UR) as a Nominated Electricity Market Operator (NEMO) for Northern Ireland. The NEMO designations allow SONI Limited and EirGrid plc to provide day-ahead auction and intraday markets for trading in SEM.

Capacity Market Code JV is a 75/25 joint operation between EirGrid plc and SONI Limited, established on 28 September 2018. Its purpose is to administer the Capacity Market Code.

The Company has considered each of these arrangements a joint operation so the share of assets, liabilities, income and expenses has been included in the Company Financial Statements on a line by line basis.

The following amounts are included in the Company Financial Statements on a line by line basis to reflect SEMO and SEMOpX into the Company accounts.

	30 Sep 2023 €'000	30 Sep 2022 €'000
Non-current assets	13,223	12,023
Current assets	201,352	146,536
Total assets	214,575	158,559
Total equity	36,515	34,279
Current liabilities	178,060	124,280
Total liabilities	178,060	124,280
Total equity and liabilities	214,575	158,559

30 (F). Interest in Joint Operation (Continued)

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Revenue	15,840	19,083
Expenses	(13,604)	(14,783)
Operating profit	2,236	4,300

EirGrid plc, has a 50% equity interest in Celtic Interconnector DAC, a company incorporated in Ireland which is a joint arrangement between EirGrid plc and Réseau De Transport D'Électricité ('RTE'). The Celtic interconnector project is the proposed undersea electricity link connecting Ireland and France. The purpose of the Joint arrangement is to carry out certain designated works during the design and consultation stage of the project.

Under IFRS 11, the Company classifies its interest in joint arrangements as either joint operations or joint ventures depending on the Company's rights to the assets and obligations for the liabilities of the arrangements. When making the assessment, the Company considers the structure and legal form of the arrangements, the contractual terms of the arrangement agreed by the parties and when relevant, other facts and circumstances.

Although Celtic Interconnector DAC is separate legal entity, the Company has accounted for it as a joint operation due to the contractual arrangements in place between EirGrid plc and RTE. Both parties are providing the cash to settle the Celtic Interconnector DAC liabilities and the output of Celtic Interconnector DAC is provided to both parties.

As a result, the Company has accounted for its share of Celtic Interconnector DAC assets, liabilities, income and expenses in its Company Financial Statements on a line by line basis. EirGrid plc is deemed to own 50% of the rights to the assets and obligations for the liabilities.

The following amounts are included in the Company Financial Statements on a line by line basis:

	30 Sep 2023 €'000	30 Sep 2022 €'000
Non-current assets	–	–
Current assets	253	535
Total assets	253	535
Total equity	13	12
Current liabilities	240	523
Total liabilities	240	523
Total equity and liabilities	253	535

	Year to 30 Sep 2023 €'000	Year to 30 Sep 2022 €'000
Revenue	48	27
Expenses	(43)	(21)
Operating profit	5	6

30 (G). Other Investments

	30 Sep 2023 €'000	30 Sep 2022 €'000
Balance as at 1 Oct 2022	325	325
Additions	–	–
Balance as at 30 Sep 2023	325	325

In 2018, EirGrid acquired a 4.75% equity interest in Joint Allocation Office S.A for €0.2m, a company registered in Luxembourg. Under EU Rules TSOs are obliged to implement a Single Allocation Platform for capacity on interconnectors. EirGrid, as the certified TSO for the East West Interconnector, became a shareholder in the Joint Allocation Office (JAO) which has been proposed by the TSOs as the Single Allocation Platform.

Under the European rules (Network Codes), EirGrid is obliged to co-operate on a regional basis with at least one 'Regional Security Co-ordinator' (RSC) so it has acquired a 3.7% equity interest in the RSC Coreso SA for €0.1m in 2018, a company registered in Belgium.

30 (H). Intangible Assets

	Integrated Single Electricity Market €'000	Other IT Software €'000	Software under development €'000	Total €'000
Cost				
Balance as at 30 Sep 2022	81,837	41,616	19,188	142,641
Additions	–	–	19,718	19,718
Transfer (to)/from other assets	6,193	6,203	(12,396)	–
Balance as at 30 Sep 2023	88,030	47,819	26,510	162,359
Amortisation				
Balance as at 30 Sep 2022	60,436	38,090	–	98,526
Amortisation charge	16,593	3,738	–	20,331
Balance as at 30 Sep 2023	77,029	41,828	–	118,857
Carrying amount as at 30 Sep 2023	11,001	5,991	26,510	43,502
Carrying amount as at 30 Sep 2022	21,401	3,526	19,188	44,115

The SEM has undergone significant change. EU legislation is driving the coming together of energy markets across Europe with the aim of creating a fully liberated internal electricity market. Significant investment was required in the redesign of the SEM and these costs are defined as the Integrated Single Electricity Market ('I-SEM') asset.

30 (I). Property, Plant & Equipment

	Land and Buildings* €'000	Fixtures and fittings €'000	IS, telecommunications equipment and other €'000	Motor Vehicles €'000	Integrated Single Electricity Market** €'000	Assets under Construction*** €'000	Total €'000
Cost							
Balance as at 30 Sep 2022	20,408	5,706	64,471	77	2,923	31,205	124,790
Additions	–	–	–	–	–	33,596	33,596
Disposals	–	–	–	–	–	–	–
Transfer (to)/from other classes	–	1,704	1,202	–	–	(2,906)	–
Balance as at 30 Sep 2023	20,408	7,410	65,673	77	2,923	61,895	158,386
Depreciation							
Balance as at 30 Sep 2022	6,147	3,978	55,176	77	2,340	–	67,718
Charge	433	946	2,761	–	583	–	4,723
Disposals	–	–	–	–	–	–	–
Balance as at 30 Sep 2023	6,580	4,924	57,937	77	2,923	–	72,441
Carrying amount as at 30 Sep 2023	13,828	2,486	7,736	–	–	61,895	85,945
Carrying amount as at 30 Sep 2022	14,261	1,728	9,295	–	583	31,205	57,072

*The cost of the Company's buildings represents leasehold improvements.

**This asset relates to costs associated with the redesign of the new SEM market and relates to IT Hardware.

***Assets under Construction consist of IT hardware, telecommunications, facilities, EWIC and Celtic Interconnector project expenditure. €7.3m of Celtic Interconnector project borrowing costs have been capitalised during the year.

30 (J). Right of Use Assets and Lease Liabilities

	Property €'000	Motor vehicles €'000	Total €'000
Right of use assets			
Cost			
Balance as at 1 Oct 2021	33,111	29	33,140
Lease modifications	220	–	220
Balance as at 1 Oct 2022	33,331	29	33,360
Lease modifications	–	–	–
Balance as at 30 Sep 2023	33,331	29	33,360
Accumulated depreciation and impairment losses			
Balance as at 1 Oct 2021	6,451	26	6,477
Depreciation	3,066	3	3,069
Balance as at 1 Oct 2022	9,517	29	9,546
Depreciation	2,813	–	2,813
Balance as at 30 Sep 2023	12,330	29	12,359
Carrying amount as at 30 Sep 2023	21,001	–	21,001
Carrying amount as at 30 Sep 2022	23,814	–	23,814

	Total €'000
Lease liabilities	
Balance as at 1 Oct 2022	27,642
Lease modification	–
Interest	368
Lease payments	(2,619)
Balance as at 30 Sep 2023	25,391

Analysed as:	€'000
Current	2,208
Non-current	23,183
Balance as at 30 Sep 2023	25,391

The table below shows the maturity analysis of the discounted and undiscounted lease liability arising from the Group's leasing activities.

	Discounted €'000	Undiscounted €'000
Lease liabilities		
Within one year	2,208	2,547
Between two and five years	12,206	13,173
After five years	10,976	11,262
Total	25,390	26,982

30 (J). Right of Use Assets and Lease Liabilities (Continued)

Amounts recognised in consolidated income statement	Total €'000
Depreciation on right of use assets	2,813
Expenses relating to short terms leases	–
Variable lease payments*	16
Expenses relating to leases of low value leases, excluding short term leases of low value assets	–
Interest on lease liabilities	368

*The Group has a managed print service contract with variable lease payments linked to future use of the underlying asset so these payments have been excluded from the measurement of the lease liabilities.

Amounts recognised in consolidated cash flow statement	Total €'000
Total cash outflows for the lease during the year*	2,619

*Includes interest expense, principal repayments, short term and low value lease expenses.

30 (K). Trade and Other Receivables – Amounts Falling Due After More Than One Year

	30 Sep 2023 €'000	30 Sep 2022 €'000
Prepayments and deferred project costs	45,769	24,923
Advance payment	107,837	–
Other receivables	79,875	85,475
Amounts owed by subsidiary undertakings	155,336	158,126
Derivative financial instruments	4,512	–
Total	393,329	268,524

The Directors consider that the carrying amount of trade and other receivables approximates their fair value.

Company prepayments and deferred project costs include deferred costs in respect of transmission projects of €45.8m (2022: €24.9m), all of which may not be recoverable within twelve months.

Other receivables includes €79.9m (2022: €51.4m) relating to recoverable costs arising from the introduction of the EU Regulation 2019/943 on the internal market for electricity which came into effect on 1 January 2020. The Group is satisfied that all costs arising from these matters will be supported by a regulated, market-based tariff. These costs have been recognised through a provision as outlined in note 30 (T).

30 (L). Cash and Cash Equivalents

	30 Sep 2023 €'000	30 Sep 2022 €'000
Corporate cash	278,128	296,754
Restricted/Ringfenced cash	405,376	270,595
Balance as at 30 Sep 2023	683,504	567,349

Cash and cash equivalents primarily comprises cash held by the Company and short-term bank deposits with an original maturity of three months or less. The carrying amount of these assets approximates their fair value. The credit risk on liquid funds is limited because the counterparties are banks with relatively high credit ratings assigned by international credit rating agencies.

Included in the cash balances are security deposits, collateral and bonds of €31.6m (2022: €13.3m).

Included in the cash balances is €98.9m (2022: €14.6m) held on trust for market participants in the SEM and €64.4m (2022: €85.4m) held in SEM collateral reserve accounts (security accounts held in the name of market participants), €0.6m (2022: €0.9m) which represents cash which can only be used for the purposes of the EWIC asset, €53.5m (2022: €nil) which represents cash which can only be used for the purposes of the Celtic asset and €156.4m (2022: €156.4m) of cash which is ringfenced as the cash is collected and returned to the relevant customer.

30 (M). Trade and Other Receivables – Amounts Falling Due Within One Year

	30 Sep 2023 €'000	30 Sep 2022 €'000
Trade receivables	1,023	3,711
Prepayments and deferred project costs	66,491	35,055
Advance payment	9,774	–
Short Term deposits	50,206	–
Unbilled receivables	157,516	108,586
Other receivables	88,995	34,170
Current tax receivables	2,815	6,306
Amounts owed by subsidiary undertakings	224,850	23,742
Total	601,670	211,570

€5.1m (2022: €1.8m) of the other receivables balance relates to payments due from ESB as Transmission Asset Owner in Ireland.

Company prepayments and deferred project costs include deferred costs in respect of transmission projects of €31.0m (2022: €25.1m), all of which expected be recoverable within twelve months.

Other receivables includes €40.0m (2022: €34.1m shown in due more than 1 year) relating to the ongoing legal claim provision outlined in note 30 (T). In the event of compensation we would expect any payment to be covered by funds held on the Group Balance Sheet so the costs will be recoverable.

30 (N). Trade and Other Payables – Amounts Falling Due Within One Year

Note	30 Sep 2023 €'000	30 Sep 2022 €'000
Trade payables	76,766	44,163
Accruals	284,208	254,600
Deferred income	3,274	3,281
Taxation and social insurance	15,043	13,816
Other payables	255,429	122,426
Amounts owed to subsidiary undertakings	4,980	11,463
Borrowings	30 (Q) 11,246	10,793
Lease liabilities	30 (J) 2,208	2,159
Deferred tax	30 (R) 3,243	34
Total	656,397	462,735

Taxation and social insurance comprises of the following:

	30 Sep 2023 €'000	30 Sep 2022 €'000
Income tax deducted under PAYE	762	–
Pay-related social insurance	504	15
VAT	12,956	13,460
Withholding tax	821	342
Total	15,043	13,817

Trade payables and accruals principally comprise amounts outstanding for trade purchases and ongoing costs. €57.5m (2022: €38.2m) of the Company trade payables balance and €48.1m (2022: €41.9m) of the Company accruals balance relates to the charge payable to ESB as Transmission Asset Owner. Accruals consist mainly of the direct costs of running the transmission system.

Other payables due in less than one year includes €86.4m (2022: €9.0m) owed to the SEM balancing market due to overrecoveries which will be returned via a k-factor tariff adjustment.

30 (O). Trade and Other Payables – Amounts Falling Due After More Than One Year

Note	30 Sep 2023 €'000	30 Sep 2022 €'000
Derivative financial instrument	–	9,064
Grants	30 (P) 151,000	–
Borrowings	30 (Q) 343,382	171,718
Lease liabilities	30 (J) 23,183	25,483
Total	517,565	206,265

30 (P). Grants

	30 Sep 2023 €'000	30 Sep 2022 €'000
Balance as at 1 Oct 2022	–	147
Additions	151,000	–
Amortisation	–	(147)
Balance as at 30 Sep 2023	151,000	–

Analysed as:	€'000	€'000
Current	–	–
Non-Current	151,000	–
Closing balance	151,000	–

On 7 July 2022, the Commission for Regulation of Utilities (“CRU”) gave a direction to EirGrid plc under regulation 28(10) of the European Communities to deliver additional temporary emergency electricity generation capacity for the period of winter 2023-2024 to winter 2025-2026 and if needed to the end of winter 2026-27. In order to enable EirGrid plc to comply with the Direction, the Minister for the Environment, Climate and Communications provided a grant of €151.0m. The purpose of the grant is to procure the delivery of 412MW of additional temporary emergency generation for the period of winter 2023-24 to winter 2025-26 and if needed to the end of the winter 2026-27. The grant monies are deferred until the Company delivers the MW capacity as per the direction.

30 (Q). Borrowings

Repayable by instalments	30 Sep 2023 €'000	30 Sep 2022 €'000
Repayable within one year	11,246	10,793
Repayable within one and two years	11,734	11,246
Repayable within two and five years	61,570	36,728
Repayable greater than five years	270,078	123,744
Total	354,628	182,511

A proportion of the loans have been converted from floating interest rate to fixed floating interest rate by using interest rate swap contracts. See note 25 of the consolidated financial statements.

The Company had unutilised borrowing facilities of €964.6m (2022: €150.0m) at the Balance Sheet date. €614.6m is unutilised borrowings for the Celtic project; €150.0m is unutilised borrowings which have been arranged in order that the Company has sufficient standby facilities to meet unbudgeted/unexpected constraint and DS3 payments and €200.0m is an unutilised revolving credit facility to manage short term working capital needs.

30 (R). Deferred Tax

	Accelerated tax depreciation €'000	Retirement benefits obligations €'000	Cash Flow Hedges €'000	Total €'000
Deferred tax asset as at 1 Oct 2021	33	4,978	7,004	12,015
Credit to the Income Statement for the year	472	109	–	581
Charge to the Statement of Comprehensive Income	–	(6,759)	(5,871)	(12,630)
Deferred tax asset as at 30 Sep 2022	505	(1,672)	1,133	(34)
Charge to the Income Statement for the year	(1,853)	(523)	–	(2,376)
Credit/(Charge) to the Statement of Comprehensive Income	–	864	(1,697)	(833)
Deferred tax liability as at 30 Sep 2023	(1,348)	(1,331)	(564)	(3,243)

30 (S). Retirement Benefit Obligations

The amount included in the Balance Sheet arising from the obligations in respect of these defined benefit plans are as follows:

	30 Sep 2023 €'000	30 Sep 2022 €'000
Present value of funded defined benefit obligations that are wholly or partly funded	144,127	135,957
Fair value of Schemes' assets at end of year	(154,772)	(149,329)
Net Liability	(10,645)	(13,372)

As outlined in note 23 of the consolidated financial statements, there is one pension scheme held on the balance sheet of EirGrid plc. Information has been provided on these pension schemes as per note 23 of the consolidated financial statements. As there are no material differences between the information given in the consolidated notes and the Company information, it has been chosen not to reproduce this information.

30 (T). Provisions

	Clean Energy Package €'000	Other provision €'000	Total €'000
Balance as at 30 Sep 2022	51,375	34,100	85,475
Provisions made during the year	28,500	5,931	34,431
Balance as at 30 Sep 2023	79,875	40,031	119,906

Further information on these provisions is outlined in note 20 of the consolidated financial statements.

The Company has recognised a provision of €79.9m (2022: €51.4m) in respect of the Clean Energy Package. The final amount will depend on how the Regulatory Authorities implement the Regulation in Ireland and Northern Ireland. The potential liability is estimated to be in the range of €75.0m and €105.0m. As this is an estimate, there is a possibility that the potential liability could be above or below this range, The Company is satisfied that all costs arising from the implementation of the Regulation will be supported by a regulated, market-based tariff arrangement. Accordingly, a recoverable amount of €79.9m (2022: €51.4m) has been included in Trade and other receivables in note 30 (K).

The company has also recognised a provision of €40.0m in respect of other ongoing legal cases. As this is an estimate, there is a possibility that the potential liability could be above or below this range, In the event compensation is due, we would expect the payment would be covered by funds held on the Company Balance Sheet. Accordingly, a recoverable amount of €40.0m (2022: €34.1m) has been included in Trade and other receivables in note 30 (K).

30 (U). Capital Commitments

	30 Sep 2023 €'000	30 Sep 2022 €'000
Expenditure contracted for, but not provided for in the Financial Statements	653,900	–

These are the Company's share of the Celtic Interconnector project capital commitments which is a joint arrangement between EirGrid plc and Réseau De Transport D'Électricité ('RTE').

30 (V). Contingent Liabilities

The Company is not aware of any contingent liabilities at the financial year end.

30 (W). Related Party Transactions

EirGrid plc is an Irish commercial state organisation, and as such is a related party of the Government of Ireland. Further details on related party transactions are outlined in the consolidated financial statements in note 27.

An Infrastructure Agreement is in place between the Group and ESB under the auspices of the Commission for Regulation of Utilities (CRU), in relation to the roles of owner and operator of the transmission system. The transactions under this agreement are disclosed in note 27.

On 7 July 2022, the Commission for Regulation of Utilities ("CRU") gave a direction to EirGrid plc under regulation 28(10) of the European Communities to deliver additional temporary emergency electricity generation capacity for the period of winter 2023-2024 to winter 2025-2026 and if needed to the end of winter 2026-27. In order to enable EirGrid plc to comply with the Direction, the Minister for the Environment, Climate and Communications provided a grant of €151.0m (See note 30 (P) for further details). EirGrid plc has also entered into contracts with ESB that procure the delivery of temporary emergency generation assets. EirGrid plc incurred Temporary Emergency Generation direct costs of €121.7m (2022: €41.3m).

Borrowings by EirGrid Interconnector Designated Activity Company are guaranteed by EirGrid plc through a cross-guarantee structure. The Company has issued letters of support for its EirGrid UK Holdings Limited, EirGrid Interconnector Designated Activity Company and the EirGrid Celtic Interconnector Designated Activity Company subsidiaries.

EirGrid plc has given a Parent Company Undertaking to SONI Limited to the value of €10.0m (2022: €10.0m).

The Company has taken advantage of the exemption under paragraph 8(k) of FRS101 not to disclose transactions with fellow wholly owned subsidiaries.

30 (X). Post Balance Sheet Events

(a) Clean Energy Package

As outlined in note 28, EirGrid plc is closely monitoring the legal proceedings relating to the Clean Energy Package and will take appropriate actions as more information becomes available. The Judgement is treated as a non-adjusting post balance sheet event while we await further regulatory direction.

At this time, it is difficult to quantify the financial impact accurately. Management's estimate of the Company obligation, if the Judgement were to be sustained is between €79.9m and €250.0m. This is subject to significant estimation uncertainty due to the complexities of interpreting the financial implications of Article 13(7) of Regulation 943 in the context of the Judgement.

(b) Director Resignation

Michael O'Sullivan resigned from the Board with effect from 14 December 2023.

30 (Y). Approval of Financial Statements

The Board approved the Financial Statements on 11 March 2024.

Notes

Notes





EirGrid Group

The Oval,
160 Shelbourne Road,
Ballsbridge,
Dublin, D04 FW28

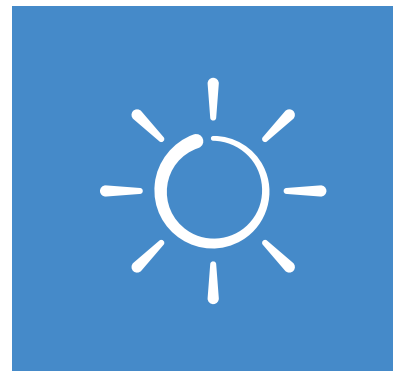
T +353 1 677 1700

eirgridgroup.com



An tAm i Láthair á Chosaint. An Todhchaí á Cothú.

Tuarascáil Bhliantúil 2023



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Straitéis Grúpa go dtí 2025

Ár gCuspóir

Athrú ó bhonn a dhéanamh ar an gcóras cumhachta ar son na nglúnta atá le teacht

An Phríomhspríoc atá Againn

Earnáil leictreachais an oileáin a threorú ar inbhuanaitheacht agus ar dhícharbónú

Ár Spriocanna Tacúla

Eangach agus margadh uileoileáin a oibriú a fhorbairt agus a fheabhsú

Obair a dhéanamh le páirtithe ar son athrú dearfach

Rannpháirtíocht a dhéanamh chun torthaí níos fearr do chách a bhaint amach

Athbhreithniú ar an mBliain Airgeadais

Brabús roimh cháin

€71.2m

Bunbhrabús

€40.6m



Buaic-uaséileamh nua d'Éirinn

5,544MV

Taifead gaoithe nua d'Éirinn

3,644MV



512 uair
an chloig
oibrithe os cionn
70% SNSP

Acmhainn fuinnmhithe:

300MV

Fuinneamh
Gréine

150MV

Fuinneamh
Gaoithe

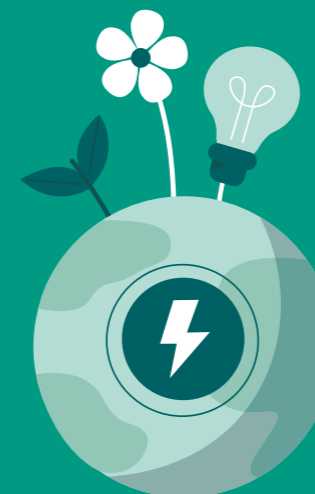
75MV

Córas Stórála
um Fhuinneamh
Ceallraí



Leictreachas
ó fhoinsí in-
athnuaite fuinnimh:

42%



Seoladh

Ár dTodhchaí
Leictreachais a
Mhúnú I1.1



€2.4m

Seoladh Ciste Sochair
Pobail an Idirnascaire
Cheiltigh

Seoladh

an Chéad

Cheant Amach ón
gCósta



14

1,100 rannpháirtí

Sheó Bóthair Fuinnimh do
Shaoránaigh le breis agus



Táimid ag athrú don todhchaí, duitse.



Oibríonn agus forbraíonn EirGrid an córas tarchurtha leictreachais in Éirinn agus, le déanaí, tugadh sainordú dó eangach eischósta na hÉireann a oibriú agus a fhorbairt, agus a bheith ina úinéir uirthi. Oibrímid, forbraímid agus feabhsaímid an córas cumhachta agus an margadh leictreachais mórdhíola. Chomh maith leis sin, forbraímid agus oibrímid idirnasc le heangacha in aice linn agus cumasaímid idirnascairí tríú páirtí. Seolaimid cumhacht ón áit a ngintear í chuig an áit ina bhfuil sí ag teastáil.

Toisc gur féidir leictreachas a ghiniúint gan astaíochtaí carbóin, beidh ról lárnach aige inár bhfreagairt ar an athrú aeráide. Éileoidh an fás ar leictreachas glan ó fhoinsí in-athnuaite an córas leictreachais a athrú ó bhonn, agus tá ról lárnach ag EirGrid sa chomhthéacs seo. Sa tuarascáil bhliantúil seo clúdaítear an tréimhse idir an 1 Deireadh Fómhair 2022 agus an 30 Meán Fómhair 2023.

Éacht suntasach i rith na tréimhse 12 mhí seo ba ea gur foilsíodh leagan nuashonraithe den Treochlár dar teideal [Ár dTodhchaí Leictreachais a Mhúnlú \(TLM\)](#) ina soláthraítear conair don earnáil leictreachais chun tacú leis an athrú ó bonn atá riachtanach chun spriocanna aeráide 2030 an Rialtais a chomhlíonadh. Rinneamar dul chun cinn suntasach i mbliana i ndáil lenár ngníomhartha a bhfuil cur síos déanta orthu sa treochlár seo lena n-áirítear garspriocanna suntasacha a

chomhlíonadh a bhaineann le mórtionscádail bhonneagair. Chomh maith leis sin, leanamar ar aghaidh lenár Straitéis Inbhuanaitheachta féin a chur chun feidhme, agus leis an earnáil leictreachais a threorú i gcomhthéacs na hinbhuanaitheachta agus an dícharbónaithe.

I dteannta le dlús a chur leis an aistriú fuinnimh agus le dícharbónú, tá sé rithábachtach go leantar ar aghaidh ag tacú le slándáil an tsoláthair. De bhrí go bhfuil an teorainn idir soláthar agus éileamh cúng mar gheall ar chúiseanna éagsúla, lean EirGrid ar aghaidh ag obair i ndlúthpháirt le príomhpháirtithe leasmhara chun déileáil leis an gceist seo ar bhonn gearrthéarmach agus le comhairle a chur ar fáil agus moltaí a dhéanamh maidir le straitéisí fadtéarmacha a d'fhéadfadh a bheith ag teastáil.

Tuarascáil ón gCathaoirleach

Cúis áthais dom Tuarascáil Bhliantúil Ghrúpa EirGrid don bhliain airgeadais 2022-2023 a chur i láthair.

Cúis áthais dom a thuairisciú gur éirigh thar cionn leis an obair i rith na bliana, gur éirigh linn an córas leictreachais a oibriú go sábháilte agus go slán, ainneoin go raibh dúshlán le sárú, agus gur éirigh linn dul chun cinn a dhéanamh i ndáil le príomhghnéithe de [EirGrid Strategy \(2020-2025\)](#) chun tacú linn uailmhianta aeráide an Rialtais a chomhlíonadh.

Tá EirGrid ag leanúint ar aghaidh ag déileáil leis na dúshlán a bhaineann leis an gcóras leictreachais a dhíchárbónú chun spriocanna an Rialtais don bhliain 2030 agus níos faide anonn a chomhlíonadh, agus slándáil an tsoláthair a chinntiú ag an am céanna.

Tá an córas leictreachais in Éirinn á oibriú go slán ag EirGrid agus tá tairbhe á baint aige as treá giniúna in-athnuaite athraitheach ceannródaíoch, ó fhuinneamh gaoithe go príomha. Is féidir leis an gcóras freastal ar suas le 75% de ghiniúint mheandrach ó acmhainní neamhshioncronacha (gaoth agus idirnas go príomha). Ainneoin go bhfuil na héachtaí seo ceannródaíoch i

gcomhthéacs domhanda, ionas gur féidir spriocanna dícharbónaithe uailmhianacha an Rialtais a chomhlíonadh sna blianta amach romhainn, ní mór don chóras leictreachais freastal ar mhéideanna níos mó d'fhuinneamh in-athnuaite, áfach.

Ainneoin gur mhaolaigh an leibhéal luaineachta i margáí fuinnimh an domhain a tugadh faoi deara in 2022 beagán in 2023, táimid fós ag déileáil le tréimhse d'éiginnteacht agus d'athrú. Tá an cogadh leanúnach sa Úcráin tar éis a tharraingt go leanúnach ar an ról is féidir le dícharbónú a imirt i dtéarmaí slándáil agus neamhspleáchas a chinntiú. Tá monatóireacht á déanamh againn ar fhorbairtí ar bheartas Eorpach, cosúil leis an tionscnamh [RePowerEU](#), agus ghlacamar páirt ghníomhach san obair atá á déanamh ag an nGrúpa Éigeandála um Shlándáil Fuinnimh (GÉSF), a bhunaigh an Roinn Comhshaoil, Aeráide agus Cumarsáide (RCAC).

Brendan Tuohy,
Cathaoirleach, Grúpa EirGrid



“Cúis áthais dom a thuairisciú gur éirigh thar cionn leis an obair i rith na bliana, gur éirigh linn an córas leictreachais a oibriú go sábháilte agus go slán, ainneoin go raibh dúshlán le sárú, agus gur éirigh linn dul chun cinn a dhéanamh i ndáil le príomhghnéithe de [EirGrid Strategy \(2020-2025\)](#) chun tacú linn uailmhianta aeráide an Rialtais a chomhlíonadh.”



Forbairt Beartais Aeráide

Cuireadh gníomhaíocht shuntasach i gcrích i mbliana freisin ag leibhéal Eorpach agus náisiúnta chomh fada is a bhain le forbairt beartais aeráide. I mí Dheireadh Fómhair 2022, ghlac an Coimisiún Eorpach lena [Thuarascáil ar Staid an Aontais Fuinnimh 2022](#). Ainneoin go bhfuil roinnt treochtaí dearfacha le tabhairt faoi deara, beidh gá le hiarrachtaí níos fearr chun cuspóir 2030 a chomhlíonadh - is é sin glanastaiochtaí a laghdú 55%, ar a laghad, agus a chinntiú go mbeidh an AE aeráidneodrach faoi 2050. Fáiltimid roimh uaillmhian mhéadaithe an leagain athbhreithnithe de [Threoir an AE maidir le Fuinneamh In-athnuaite \(RED III\)](#), inar sonraíodh sprioc atá ceangailteach ó thaobh dlí d'fhuinneamh in-athnuaite, 42.5% ar a laghad san ídiú fuinnimh deiridh, i gcomhair an AE faoin mbliain 2030 (le sprioc neamhcheangailteach bhreise de 45%) agus cuirimid san áireamh na dúshláin a chruthóidh na spriocanna seo do Stát na hÉireann chun na spriocanna seo a chomhlíonadh.

Ag leibhéal náisiúnta, foilsíodh [Plean Gníomhaithe ar son na hAeráide 2023 \(PGA23\)](#) i mí na Nollag 2022, ina leagtar amach méadú suntasach ar an uaillmhian a bhaineann le giniúint athnuaiteán, buiséid charbóin agus uasteorainneacha

astaíochtaí eárnálacha. I mí Márta 2023, d'fháiltiomar roimh fhoilsiú [Ráiteas Beartais an Chreata do Chéim a Dó na Gaoithe Eischósta](#), ina soláthraítear tuilleadh soiléire maidir le forbairt earnáil gaoithe eischósta na hÉireann amach anseo, de réir mar a bheidh sí ag aistriú i dtreo réimis sheasmhaigh, eischósta, pleanbhunaithe. Is ráitis bheartais rialtais thábhachtacha é an [Ráiteas Beartais Náisiúnta maidir le hIdirnasasc Leictreachais agus an Straitéis Náisiúnta Hidrigine](#) freisin a bhfuil ról ríthábhachtach acu i ndáil le húsáid a bhaint as na deiseanna a chruthaíonn an fuinneamh in-athnuaite eischósta d'Éirinn.

I mí Aibreáin 2023, shínigh Éire [Dearbhú Ostend](#), i dteannta le naoi dtír na Mara Thuaidh, ar fianaise é ar ghealltanais comhoibriú i ndáil le gníomhaíochtaí chun tacú leis an ngníomhú ar son na haeráide agus leis an tslándáil fuinnimh. D'fhreagair na hOibreoirí Córais Tarchurtha (OCTanna) ábhartha, lena n-áirítear EirGrid, don chomhaontú polaitiúil trí thús a chur le clár oibre a sheachadadh a bhfuil sé mar aidhm leis an gealltanais a chomhlíonadh. Chomh maith leis, d'fháiltigh EirGrid roimh shíniú, i dteannta leis an Ríocht Aontaithe, [An Meabhrán Tuisceana \(MT\)](#), [maidir le Comhoibriú in Aistriú Fuinnimh](#), [Athnuaiteáin Eischósta agus Idirnasasc Leictreachais](#).

Cur Chun Feidhme Straitéis EirGrid (2020-2025)

Tá EirGrid ag leanúint ar aghaidh le dul chun cinn suntasach a dhéanamh chomh fada is a bhaineann le Straitéis EirGrid a sheachadadh, agus rinneadh forbairtí suntasacha i rith na bliana airgeadais seo. Is próiseas casta atá i gceist le hathnuaiteáin a chomhtháthú sa chóras leictreachais agus éiríonn sé níos dúshlánaí fós de réir mar a fhásann leibhéal treáite na n-athnuaiteán. Tá Éire ar thús cadhnaíochta, ag leibhéal domhanda, sa chomhthéacs seo agus tá an poitéinseal aici torthaí ceannródaíocha a bhaint amach.

Bliain thábhachtach ba ea í seo chomh fada is a bhain le forbairt an Idirnascaire Cheiltigh 700 MV, an chéad nasc díreach leictreachais idir Éire agus Mór-roinn na hEorpa. Rinneadh dul chun cinn suntasach i ndáil le conarthaí a shíniú lenár gcomhpháirtithe seachadta agus cuireadh tús foirmiúil leis an gcéim sheachadta. Tá dearadh agus suirbhéanna mionsonraithe curtha i gcrích, agus tá conraitheoirí don cháblú agus do na stáisiúin tiontaire ceadaithe ionas gur féidir tús a chur leis an tionscadal ceannródaíoch i mí na Samhna 2023.

I mí Iúil, d'fhoilsigh EirGrid ár [dTodhchaí Leictreachais a Mhúnlú \(TLM\)](#), [Leagan 1.1](#), ina ndéantar cur síos ar na hathruithe a rinneadh sa bheartas leictreachais atá leagtha amach i [bPlean Gníomhaithe ar son na hAeráide 2023](#) an Rialtais agus ina leagtar amach conair don chóras leictreachais ionas gur féidir leis 80% den éileamh leictreachais a sheachadadh ó fhuinneamh in-athnuaite faoi 2030. Sainaitheann in [TLM V1.1](#) na gníomhartha nach mór don éiceachóras leictreachais iomlán a chur i gcrích. Ní mór do gach páirtí leasmhar gealltanais a thabhairt maidir le forghníomhú [TLM](#). Chomh fada is a bhaineann le seachadadh an bhonneagair leictreachais, tá na ceanglais a bhaineann le spriocanna 2030 a chomhlíonadh an-suntasach agus éileoidh siad dlúth-chomhoibriú leis na páirtithe leasmhara ar fad, mar aon le cur chuige rannpháirtíochta comhordaithe agus bainistíocht chúramach an tslabhra soláthair, saíneolais agus acmhainní.

Ag cur leis an obair a rinneadh ar [threochlár TLM](#), le bliain anuas leanamar ar aghaidh leis an obair a bhain le [Cásanna Fuinnimh na Todhchaí 2023 \(CFT 2023\)](#) a ullmhú do chomhairliúcháin poiblí ag deireadh na bliana airgeadais. Léirítear i [gCásanna Fuinnimh an lae amárach](#) na [cásanna fadtéarmacha fuinnimh d'Éirinn](#) agus do Thuaisceart Éireann agus do déantar machnamh ar an gcaoi a bhféadfadh an t-éileamh agus an ghiniúint leictreachais forbairt sa tréimhse idir 2035 agus 2050. Is príomhthionscnamh

straitéiseach é seo a bheidh mar bhonn le planáil agus forbairt fhadtéarmach an chórais leictreachais, don tréimhse idir 2035 agus 2050.

Chomh fada is a bhain leis an earnáil eischósta, thacaíomar leis an Rialtas chun an chéad cheant eischósta a bhainistiú, garsprioc shuntasach i gcomhthéacs uaillmhian na hÉireann maidir leis an earnáil eischósta a sheachadadh. Chomh maith leis sin, táimid ag obair go réamhghníomhach chun tacú le [Ráiteas Beartais an Rialtais maidir leis an gCreat do Chéim a Dó na Gaoithe Eischósta](#) agus rinneamar dul chun cinn ar ár bpleananna chun 900 MV de ghaoth eischósta a nascadh le cósta an deiscirt agus an oirdheiscirt.

Rannpháirtíocht phoiblí agus rannpháirtíocht sa phobal

Is cumasóir ríthábhachtach é rannpháirtíocht shuntasach phoiblí agus phobail chun uaillmhian ar talamh agus eischósta na hÉireann a chomhlíonadh, de réir [Plean Gníomhaithe ar son na hAeráide 2023](#) agus na spriocanna atá sonraithe sna buiséid charbóin. Sa chomhthéacs seo, cuireamar lenár ngníomhaíochtaí suntasacha rannpháirtíochta poiblí, ar cuireadh tús leo anuraidh, tríd an leagan bunaidh de [Ár dTodhchaí Leictreachais a Mhúnlú \(TLM\)](#) a sheoladh. Trí bheith ag obair

i ndlúthchomhar le hÚdarás Fuinnimh Inmharthana na hÉireann (ÚFIÉ), Líonraí BSL agus comhpháirtithe i bpobail áitiúla, leanamar ar aghaidh lenár gclár de Sheónna Bóthair Saoránach Fuinnimh a rolladh amach. Is é an aidhm atá leis na himeachtaí seo ná eolas maidir le plananna EirGrid a roinnt le pobail áitiúla, agus eolas a sholáthar maidir le micrighiniúint, uasghráduithe fuinnimh tí agus deontais aisfheistithe, agus plananna forbartha réigiúnacha. Samhláimid go mbeimid ag obair i gcomhpháirt le pobail áitiúla, ag obair i ndlúthpháirt leo chun tacú ní hamháin le forbairtí áitiúla EirGrid ach, go ginearálta, chun cabhrú leis na pobail áitiúla chun dlús a chur leis an aistriú fuinnimh.

Gné shuntasach de thionscadal an Idirnascaire Cheiltigh a sheachadadh í rannpháirtíocht le páirtithe leasmhara, an pobal agus úinéirí talún. Bunaíodh Ciste Sochair Pobail an Idirnascaire Cheiltigh chun aitheantas a thabhairt do thábhacht na bpobal áitiúil a éascaíonn forbairt na heangaí leictreachais agus rachaidh sé chun tairbhe grúpaí agus tionscadal sochar sa cheantar mórthimpeall ar Chorcaigh Thoir. Tá gealltanais cinnte tugtha againn chun a chinntiú go mbeidh oidhreacht dhearfach láidir ag an obair atá á déanamh againn sa cheantar, ní hamháin i ndáil leis an gcóras leictreachais ach i ndáil le bithéagsúlacht feabhsaithe feadh bhealach an chábla agus i measc pobal in aice láimhe.

Míle comhchiallaigh le haghaidh
Gaoithe, a dhéanann d'amhrán.
Na lámha gnóthach sin
féadfaidh sé lámhchleasaíocht a
dhéanamh le haon líon ráflaí ag dul thart:
do shiosarnach, mar cheann acu –
deir siad go mbuaileann sé an linn
de chodladh; go ngearrann lanna poill
in éadach aisling;
an scáth-chaochaíl sin
a dhéanann pictiúr luas-fhráma, ar
an lá is grianmhaire
agus pána d'oighir, á
criostalú ar do sciatháin reoite,
a bhogann ar fud na háite nuair
a chasann tú

Sliocht de 'Tuirbíní i mí Eanáir' le
Colette Bryce aistrithe go Gaeilge

Chomh maith leis sin, sheolamar ár gclár
rannpháirtíochta poiblí eischósta talamh [Ár
dTodhchaí Fuinnimh a Mhúnlú](#) chun feasacht ar
ról EirGrid i seachadadh spriocanna an Rialtais
a bhaineann leis an earnáil eischósta agus leis
an obair atá á déanamh againn chun ullmhú dá
sheachadadh a mhéadú.

Slándáil an tSoláthair

Ó 2016 i leith, tá EirGrid ag tuar go mbeadh
teorainneacha toillte giniúna níos cúinge agus an gá
atá le hinfeistíocht i dtuilleadh nua chun tacú le fás
leanúnach ar éileamh agus le dícharbónú an chórais
leictreachais, de réir mar a dhúnann stáisiúin
chumhachta breosla iontaise. Leanadh ar aghaidh
inár [Ráiteas Toillte Giniúna](#), a foilsíodh i mí Dheireadh
Fómhair 2022, ag tuar easnamh toillte i rith na 10
mbliana go dtí 2031.

Faoi [Chlár Oibre Shlándáil an tSoláthair Leictreachais](#)
an Choimisiúin um Rialáil Fóntais (CRF), lean
EirGrid ar aghaidh ag comhoibriú le CRF agus le
RCAC agus chabhraíomar le seachadadh an chláir
seo. Rinneadh dul chun cinn suntasach i ndáil le
giniúint éigeandála shealadach a sheachadadh
chun slándáil an tsoláthair a chinntiú ar bhonn
gearrthéarmach agus meántéarmach. Cuirfear
dlús leis an nginiúint shealadach seo i rith mhíonna
an gheimhridh agus feidhmeoidh sé mar pholasáí
árachais chun an soláthar leictreachais a chosaint
agus a choinneáil slán. Amhail ag an 23 Meán
Fómhair 2023, táimid ag feitheamh ar fhoilsiú
an Athbheithnithe Neamhspleách – Slándáil an
tSoláthair Leictreachais (leis an Uasal Dermot
McCarthy) maidir leis na himthosca a cheanglaíonn
go mbunófar bearta éigeandála agus táimid ag súil
le páirt iomlán a ghlacadh sa phróiseas a tharlóidh,
a bheidh á chinneadh ag an Rialtas.

Táimid ag leanúint ar aghaidh le béim a leagan ar
an ngá atá le hathchóiriú práinneach an tSásra
um Íocaíocht Toillte (SÍT) nach bhfuil, dár linn,
oiriúnach don fheidhm, de bhri gur theip air an
tuilleadh giniúna riachtanach a sheachadadh.
Glactar le Sásra um Íocaíocht Toillte atá ag
feidhmiú go héifeachtach mar ghné lárnach de

leordhóthanacht ghiniúna oiriúnach a chinntiú
do shlándáil an tsoláthair agus don infheistíocht
riachtanach i bpunann ghiniúna chothromaithe,
le raon teicneolaíochtaí éagsúla, a chumasóidh
athrú an chórais leictreachais agus spriocanna a
chomhlíonadh in 2030 agus sna blianta ina dhiaidh
sin.

Seachadadh na Straitéise Inbhuanaitheachta

Mar atá mínithe sa rannóg faoi Ghnó Freagrach níos
faide anonn sa tuarascáil seo, tá EirGrid ag leanúint
ar aghaidh lenár Straitéis Inbhuanaitheachta a
sheachadadh. Tá athrú á chur chun feidhme ag
an eagraíocht d'fhonn a chinntiú gur féidir linn
ár gcuspóirí straitéiseacha a sheachadadh sa
trí cholún: Comhshaol, Sóisialta agus Rialachas.
Díol suntais i mbliana ba ea gur seoladh
comhpháirtíocht nua le SciFest, ár gComhpháirtí
Oideachais ETIM, gur athdheimhníodh ár Séala
an Ghnó ag Obair go Freagrach le Gní sa Phobal
(GSP) agus gur cuireadh ár dara cleachtadh maidir
lenár léaslorg astaíochtaí i gcrích i gcomhair 2021
agus 2022. Táimid ag leanúint ar aghaidh lenár
ngníomhaíochtaí ullmhúcháin suntasacha atá
riachtanach chun ár gclár oibre inbhuanaitheachta a
ailíniú le [Treoir maidir le Tuairisciú Inbhuanaitheachta
Corparáideach \(TTIC\) an AE](#), ar glacadh leis go
foirmiúil i mí na Samhna 2022. I measc na hoibre
eile a cuireadh i gcrích a bhain le seachadadh na
straitéise seo bhí measúnú soláthair inbhuanaithe,
obair leanúnach ar ár gcomhpháirtíochtaí sóisialta,
agus gealltanais maidir le bithéagsúlacht.

Comhdhéanamh an Bhoird

Is mian liom fáilte a chur roimh James Nyhan agus
Pauline Walsh a ceapadh ina gcomhaltaí Boird i mí
Dheireadh Fómhair 2022 agus i mí Bealtaine 2023
faoi seach. Chomh maith leis sin, ceapadh Michael
O'Sullivan ina chomhalta Boird i mí Bealtaine 2023
ach d'éirigh sé as a chúraimí i mí na Nollag 2023. Is
mian liom buíochas a ghabháil le gach duine as an
obair a rinne siad i rith na bliana airgeadais seo.

Rialachas SONI

Ar an 30 Lúnasa 2022, d'fhoilsigh an Rialtóir Fónais (RF) i dTuaisceart Éireann a chinneadh maidir le rialachas SONI agus mionathruithe ar a cheadúnas OCT. Códáíodh na mionathruithe sin i gceadúnas SONI ar an 26 Deireadh Fómhair 2022. Ceanglaíonn coinníollacha an cheadúnais nua, i measc ceanglas eile, go mbunófaí bord neamhspleách tromlaigh SONI Ltd (agus go mbeadh gach stiúrthóir ceadaithe ag an Rialtóir Fónais); srian ar chinnteoireacht scairshealbhóirí maidir leis na nithe sin atá forchoimeáda do chinneadh scairshealbhóirí faoi [An tAcht um Chuideachtaí na Ríochta Aontaithe 2006](#)

; i dteannta le neamhspleáchas bainistíochta, oibríochtúil agus acmhainní ó EirGrid plc.

Garsprioc thábhachtach a bhain leis na socrúithe rialachais nua

a cheanglaítear faoi cheadúnas SONI a chur i bhfeidhm ba ea gur ceapadh ceathrar stiúrthóirí neamhspleácha nua ar bhord SONI Tta le héifeacht ón 1 Deireadh Fómhair 2023.

Is mian liom aitheantas ar leith a thabhairt do agus buíochas a ghabháil leis an iar-Chathaoirleach, an Dr Theresa Donaldson agus comhalta Boird, an tUasal Tom Coughlan, arbh éigean dóibh éirí as a gcúraimí ar Bhord SONI Ltd ionas gurbh fhéidir comhlíontacht le cinneadh an Rialtóra Fónais a chinntiú.

Ainneoin gur ábhar díomá é cinneadh an Rialtóra Fónais, táimid tiomanta don cheadúnas a chur i bhfeidhm agus táimid ag obair le SONI chun na gnóthaí a dhíchumasc i gcomhréir le coinníoll an cheadúnais nua.

Príomhréimsí Fócáis don Bhliain Amach Romhainn

Leanfar ar aghaidh leis na hiarrachtaí chun slándáil an tsoláthair a chinntiú, trí ghiniúint éigeandála shealadach a sheachadadh. Mar a luadh i dTuarascálacha Bliantúla roimhe seo, tharraing EirGrid aird ar an bpointe, roinnt uaireanta le blianta beaga anuas, gurb ionann an ghné lárnach a bhaineann le leordhóthanacht giniúna oiriúnach a chinntiú do shlándáil an tsoláthair agus infheistíocht riachtanach i bpunann chothromaithe de theicneolaíochtaí éagsúla agus Sásra um Íocaíocht Toillte atá ag feidhmiú. Beidh dlúthmhonatóireacht á déanamh ag EirGrid ar fhorbairtí sa réimse seo, agus molaimid gur cheart do lucht déanta beartas agus d'údarais rialála béim ar leith a leagan air seo.

Leanfaimid ar aghaidh ag tacú le huaillmhianta aeráide, a mhéadóidh is dócha i ndiaidh Chomhdháil na bPáirtithe (CP) 28 na Náisiún Aontaithe, agus leagfaimid béim athnuaite ar sheachadadh an chórais chumhachta bhunathraithe do ghlúnta na todhchaí chun tacú leis na huaillmhianta seo. Cumasóirí rithábhachtacha sa chomhthéacs seo é forghníomhú straitéis EirGrid agus seachadadh Threochlár Ár dToghchaí Leictreachais a Mhúnlú.

Conclúid

Is mian liom buíochas a ghabháil leis an Aire Comhshaoil, Aeráide agus Cumarsáide, Eamon Ryan TD, agus a oifigigh roinne. D'oibríomar i ndlúthpháirt i rith na bliana, agus, thar ceann Bhord EirGrid plc, is mian liom a chur in iúl go bhfuil mé fíorbhuíoch díobh as tacú leis an obair atá á déanamh againn.

Is mian liom buíochas a ghabháil leis an gCoimisiún um Rialáil Fónais as oibriú linn, ainneoin tuairimí difriúla a bheith againn faoi nithe áirithe.

Is mian liom buíochas a ghabháil lenár gcomhghleacaithe in SONI Ltd as a gcomhoibriú leanúnach i ndáil le cur chun feidhme chinneadh an Rialtóra Fónais maidir le rialachas agus modhnuithe SONI ar a cheadúnas OCT. Táimid tiomanta do chinntiú go leanfaimid ar aghaidh ag obair le chéile chun buntáistí a chinntiú do chustaiméirí i dTuaisceart Éireann.

Is mian liom buíochas ar leith a ghabháil leis an bPríomhfheidhmeannach, Mark Foley, Príomhoifigigh an Ghrúpa agus mo chomhghleacaithe Boird as a dtiomantas, ceannaireacht agus tacaíocht.

Ar deireadh, thar ceann an Bhoird, is mian liom ár mbaill foirne agus foireann bainistíochta a mholadh as a gcuid iarrachtaí dlús a chur le cur chun feidhme ár straitéis agus buíochas a ghabháil leo as a dtiomantas leanúnach i rith na bliana. Cúis áthais ba ea an leibhéal tiomantais, díograise agus spreagtha a tugadh faoi deara i measc bhaill foirne Ghrúpa EirGrid (lena n-áirítear SONI Ltd) le bliain anuas agus tá ardmheas agam ar seo.

Brendan Tuohy,
Cathaoirleach, Grúpa EirGrid



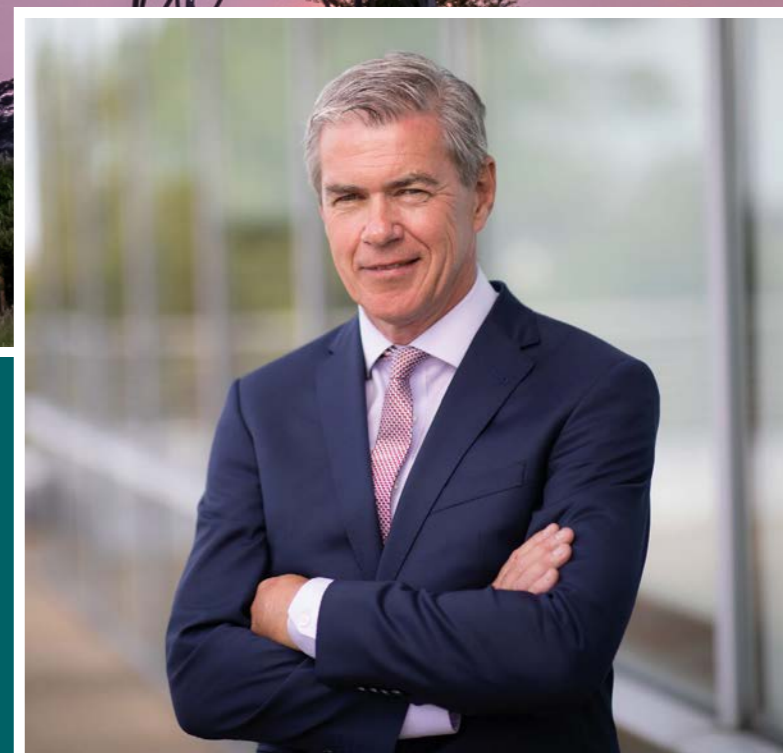
Tuarascáil an Phríomh-fheidhmeannaigh

Cúis áthais dom a thuairisciú go bhfuilimid ag leanúint ar aghaidh lenár Straitéis a chur chun feidhme, go háirithe chomh fada is a bhaineann le tionscadail shuntasacha a sheachadadh, a mbeidh ról lárnach acu inár gcuspóir a chomhlíonadh - is é sin an córas leictreachais a athrú ó bhonn do na glúnta amach romhainn. I mbliana síníodh conarthaí do thionscadal an Idirnascaire Cheiltigh sular cuireadh tús leis an obair thógála san Fhómhar in 2023. Ina theannta sin, rinneadh dul chun cinn suntasach ar chuid dár mórtionscadail bhonneagair lena n-áirítear iarratais phleanála a chur isteach do thionscadal Chill Dara-na Mí agus do thionscadail a bhaineann leis an gClár Ag Cumhachtú Bhaile Átha Cliath. I ndiaidh moilleanna suntasacha a bhain leis na húdarais phleanála, fuarthas cead phleanála do thionscadal Chonnacht Thuaidh. I ndiaidh spriocanna an [Rialtais i bPlean Gníomhaithe ar son na hAeráide 2023](#) a nuashonrú, d'fhoilsíomar ár [dTodhchaí Leictreachais a Mhúnlú, Leagan 1.1](#), nuashonraithe, ina ndéantar pleananna do chóras leictreachais atá in ann suas le 80% de leictreachas ó fhoinsí in-athnuaite a sheachadadh faoi 2030. San áireamh sna forbairtí eischósta bhí tacú leis an Rialtas leis an gcéad cheant eischósta agus pleanáil leanúnach dár ról mar oibreoir córais tarchurtha eischósta agus úinéir sócmhainní.

Tírdhreach Beartais atá ag Athrú

Ag leibhéal Eorpach táimid ag obair i ndlúthpháirt le príomhpháirtithe leasmhara ar raon nithe beartais tábhachtacha agus ar na himpleachtaí a d'fhéadfadh a bheith acu ar Éirinn go díreach agus tríd an Líonra Eorpach d'Oibreoirí Córais Tarchurtha Leictreachais (ENTSO-E). Trí bheith ag obair le chéile, is ceannairí domhanda iad EirGrid agus SONI faoi láthair chomh fada is a bhaineann le hacmhainní in-athnuaite athraitheacha a chomhtháthú i gcóras cumhachta, agus, dá bhrí sin, is féidir linn léargas uathúil a thabhairt dár gcomharsana Eorpacha.

Ag leibhéal náisiúnta, d'fháiltíomar roimh fhoilsiú *Phlean Gníomhaithe ar son na hAeráide 2023* agus [larscríbhinn Gníomhartha](#) agus táimid lántiomanta dá gcur chun feidhme fad is atáimid ag féachaint chun cinn do Phlean Gníomhaithe ar son na hAeráide 2024 agus gníomhartha nuashonraithe. Príomhfhorbairt beartais eile a tharla i rith na bliana ba ea gur foilsíodh [Ráiteas Beartais an Chreata do Chéim a Dó na Gaoithe Eischósta](#), agus tagraítear dá chur chun feidhme thíos.



“Cúis áthais dom a thuairisciú go bhfuilimid ag leanúint ar aghaidh lenár Straitéis a chur chun feidhme, go háirithe chomh fada is a bhaineann le tionscadail shuntasacha a sheachadadh, a mbeidh ról lárnach acu inár gcuspóir a chomhlíonadh - is é sin an córas leictreachais a athrú ó bhonn do na glúnta amach romhainn.”

Mark Foley
Príomhfheidhmeannach,
Grúpa EirGrid



Beidh níos mó tábhachta ag baint de réir a chéile le hidirnasca de réir mar a bheimid ag déileáil leis an dúshlán a bhaineann le níos mó athnuaiteán a chomhtháthú inár gcóras leictreachais agus é mar aidhm an sprioc 80% a chomhlíonadh faoi 2030 atá sonraithe i *bPlean Gníomhaithe ar son na hAeráide 2023*, agus ina dhiaidh sin, agus díriú ar níos mó treáite den fhuinneamh in-athnuaite eischósta. Chomh maith le tacú leis an Roinn Comhshaoil, Aeráide agus Cumarsáide (RCAC) i ndáil le forbairt a [Ráitis Beartais maidir le hidirnasca](#), a foilsíodh i mí Iúil 2023, táimid ag fiosrú tuilleadh deiseanna idirnasca trasteorann le OCTanna eile. I dteannta leis sin, is céim thosaigh thábhachtach í foilsiú na [Straitéise Náisiúnta Hidrigine](#) a thacóidh le seachadadh uailmhian eischósta na hÉireann freisin.

Slándáil an tSoláthair

Ó 2016 i leith, tá EirGrid ag tuar go mbeadh teorainneacha toillte giniúna níos cúinge agus an gá atá le hinfeistíocht i dtoilleadh nua chun tacú le fás leanúnach ar éileamh agus le dícharbónú an chórais leictreachais, de réir mar a dhúnann stáisiún chumhachta breosla iontaise. I mí Dheireadh Fómhair 2022, foilsíodh [Ráiteas um Thoilleadh Giniúna \(RTG\)](#) bliantúil EirGrid agus tuaradh ionchas dúshlánach d'Éirinn, agus sainaitníodh easnaimh toillte i rith na tréimhse 10 mbliana idir seo agus 2031. Sa ghearrthearma, tharraingíomar aird ar an bpointe go mbeadh easnaimh ag méadú mar gheall ar infhaighteacht stáisiún cumhachta a bheith ag meathlú, rud ba chúis le neamh-infhaighteacht stáisiún cumhachta roimh a ndátaí scoir beartaithe. Sna blianta ina dhiaidh sin, bhíodhas ag súil

go laghdódh na heasnaimh dá mbeadh toilleadh nua faighte trí na ceantanna toillte.

Chun tacú le [Clár Oibre Shlándáil an tSoláthair Leictreachais an Choimisiúin um Rialáil Fóntas \(CRF\)](#), tá forbairt déanta againn ar ghiniúint éigeandála shealadach agus gníomhartha maolaithe eile faoi threoir CRF. Tá dul chun cinn déanta i ndáil leis an dá thráinse de ghiniúint éigeandála shealadach laistigh de thréimhsí ama gearra agus tá sé beartaithe iad a fhuinnmhiú sna míonna amach romhainn. Ainneoin go bhfuil an teorainn idir soláthar agus éileamh fós cúng go háirithe ag buaic-amanna, cabhróidh méadú de réir a chéile na giniúna éigeandála chun déileáil leis an ábhar imní seo. Táimid ag leanúint ar aghaidh le dlúthmhionatóireacht a dhéanamh ar an staid agus ag obair le giniúint thraidisiúnta d'fhonn a chinntiú go bhfuil feidhmíocht agus infhaighteacht uasmhéadaithe agus chomh

maith leis sin táimid ag obair chun oibriú na heangaí a bharrfheabhsú. Tá roinnt athróg ann nach bhfuil EirGrid in ann a rialú, áfach, a mbeidh tionchar acu ar an toradh lena n-áirítear an méid gaothchumhachta agus grianchumhacht atá ar fáil do ghiniúint in-athnuaite; tacaíocht ón mBreatain Mhór chun cumhacht a iompórtáil trí idirnasca agus; an líon éarthaí neamhphleanáilte mar gheall ar chlistí ag stáisiún chumhachta.

Anuraidh, d'fháiltíomar roimh chinneadh an Aire Ryan, Dermot McCarthy a cheapadh chun athbhreithniú neamhspleách a dhéanamh ar na himthosca a éilíonn bearta éigeandála a bhunú chun an soláthar leictreachais a chinntiú le haghaidh na ngeimhrí atá le teacht. Bunaithe ar an méid atá ar eolas againn, tá críoch curtha leis an obair seo; táimid ag súil le foilsiú na dtorthaí agus táimid tiomanta d'oibriú le agus do

thacú le RCAC leis an gcur chun feidhme.

Aistriú Slán

Ní réiteach fadtéarmach chun slándáil ár soláthair a chinntiú é giniúint shealadach. Chuir EirGrid in iúl go soiléir i gcónaí, gur cumasóir ríthábhachtach é giniúint gháis in-athnuaite réidh, i dteannta le hathnuaiteáin, den aistriú fuinnimh mar aon le seachadadh an *Phlean Gníomhaithe ar son na hAeráide*. Tá punann chothromaithe de theicneolaíochtaí difriúla sna suíomhanna cearta riachtanach chun cur ar chumas EirGrid an córas leictreachais bunathraithe seo a oibriú. San áireamh anseo tá giniúint inseolta oiriúnach, in ionad seanstáisiún cumhachta a bhí dian ar charbón, a bheidh ag feidhmiú mar chúlstóp don aistriú fuinnimh atá aitheanta ag an Rialtas agus ag príomhpháirtithe leasmhara eile.

Chuireamar in iúl go láidir nach bhfuil Sásra um Íocaíocht Toillte (SÍT) an Mhargaidh Leictreachais Aonair (MLA) oiriúnach don fheidhm agus go bhfuil athchóiriú ag teastáil ar bhonn práinne. Ábhar imní ar leith agus leanúnach é teip na gceantanna toillte i rith na bliana airgeadais seo an toilleadh giniúna gáis riachtanach a sholáthar. Tharla sé seo i ndiaidh theip na gceantanna toillte roimhe seo soláthar oiriúnach a chur ar fáil. Tá gá le hathchóiriú agus infheistíocht ar bhonn práinne i dtoilleadh ginte nua agus leanfaidh EirGrid ar aghaidh i mbun rannpháirtíochta le CRF ina ról mar bhaill den Choiste MLA chun dlús a chur le gníomhaíocht sa chomhthéacs seo.

Ár dTodhchaí Leictreachais a Mhúnlú

Soláthraítear sa Treochlár bunaidh de *Ár dTodhchaí Leictreachais a Mhúnlú (TLM)* a foilsíodh in 2021 treochlár do chórais chumhachta na hÉireann agus Thuaisceart Éireann le 70% den leictreachas ag teacht ó fhoinsí fuinnimh in-athnuaite agus do bheith in ann freastal ar fhás suntasach ar éileamh leictreachais faoi 2030. Tá fás san éileamh leictreachais trí leictriú teasa agus iompair nua ríthábhachtach i ndáil le dícharbónú na n-earnálacha seo.

Éacht suntasach i rith na bliana seo ba ea forbairt leagain nuashonraithe, *TLM Leagan 1.1*, chun bonneagar breise agus athruithe ar an gcóras agus ar oibriú margaidh a chur san áireamh atá riachtanach chun tacú le spriocanna athbhreithnithe an Rialtais atá sonraite in *PGA23*. Is straitéis stuama é an treochlár seo chun spriocanna an-uaimhianacha a sheachadadh, ach tá scála an dúshláin suntasach agus ní féidir le EirGrid ach gnéithe den treochlár a bhaineann lenár sainchúram a sheachadadh. Éileoidh seachadadh an treochláir comhoibriú gan fasach ar fud an éiceachórais ar fad chomh maith le tacaíocht ón bpobal.

I rith na bliana airgeadais seo, tá dul chun cinn suntasach déanta ag EirGrid maidir le hobair a bhaineann lenár sainchúram sna

ceithre cholún den treochlár. Tá eolas curtha ar fáil maidir le cuid de na garspriocanna tábhachtacha sa cholún a bhaineann le bonneagar líonra agam agus sa cholún a bhaineann le rannpháirtíocht leis an bpobal faoi Bhoneagar thíos. Faoi cholún na n-oibríochtaí córais, san áireamh i measc na bpríomhtháirgí insoláthartha bhí foilsíú ár dTreochlár Beartais Oibriúcháin ina leagtar amach ár bplean chun freastal ar fhás leanúnach ar ghiniúint in-athnuaite neamhshioncronach leanúnach idir seo agus 2030. Faoi cholún na margaidh leictreachais, thacaíomar leis na Rialtóirí chun dlús a chur le príomhshruthanna oibre a bhaineann go háirithe le Sceidealú agus le Seoladh agus Socruithe Todhchaíochta do Sheirbhísí Córais.

An Idirnascaire Ceilteach

I mí na Samhna 2022, shínigh EirGrid agus Réseau de Transport d'Électricité (RTE), Oibreoir Córais Tarchurtha (OCT) na Fraince, comhaontuithe agus conarthaí teicniúla agus airgeadais lenár gcomhpháirtithe seachadta atá mar bhonn le forbairt an Idirnascaire Cheiltigh. Nascfaidh an cábla 575 ciliméadar seo eangacha leictreachais na Fraince agus na hÉireann agus is forbairt bhonneagair chriticiúil atá ann a éascóidh níos mó comhtháthaithe athnuaiteán san eangach leictreachais agus rochtain ar mhargaí leictreachais

san Eoraip. Tá conarthaí sínithe le Siemens Energy chun stáisiúin tiontaire a fhorbairt in Éirinn agus sa Fhrainc, agus le déantúsóir cáblaí na Fraince, Nexans. Chomh maith leis sin, tá comhaontuithe sínithe le haghaidh maoiniú luach €800 milliún atá le cur ar fáil ag an mBanc Eorpach Infheistíochta, Danske Bank, Barclays agus BNP.

Tá dul chun cinn á dhéanamh ar an tionscadal agus táimid ag súil le tús a chur leis an obair thógála i mí na Samhna 2023. Tá €2.4m ar fad de Chistí Sochair Pobail leithdháilte, agus tá neart spéise léirithe ag pobal an réigiúin sa chéad chéim luach €960,000, a bhí ag glacadh le hiarratais i rith Shamhradh 2023, agus is príomhréimse spéise a bheidh ann do na pobail áitiúla de réir mar a bheidh obair á déanamh ar na próisis ghaolmhara.

Bonneagar

Rinneadh dul chun cinn suntasach i ndáil le seachadadh uasghráduithe córais tarchurtha criticiúla i rith na bliana airgeadais seo. Faoi gClár Ag Cumhachtú Bhaile Átha Cliath, rinneadh iarratais ar cheadanna pleanála do dhá fhostáisiún mhóra faoi Chlár Bhaile Átha Cliath. Rinneadh iarratas pleanála d'uasghrádú eangai Chill Dara-na Mí freisin. Ainneoin gur bhain moilleanna leis an bpróiseas, d'éirigh linn cead pleanála a fháil ón mBord Pleanála faoi dheireadh do thionscadal Thuaisceart Chonnacht. Fógraíodh an rogha is fearr ó thaobh feidhmíochta

de don chábla ardvoltais do thionscadal Oirthear na Mí-Thuaisceart Bhaile Átha Cliath agus leanadh ar aghaidh leis an obair thógála a bhain le tionscadal Laoise-Chill Chainnigh agus tá roinnt gnéithe curtha i gcrích cheana féin.

Is príomhchumasóir i ndáil le forbairtí bonneagair a sheachadadh é rannpháirtíocht leis an bpobal agus le páirtithe leasmhara. Mar chuid dár bhfeachtas dar teideal Ag Cumhachtú Bhaile Átha Cliath, d'eagraíomar cúig Sheó Bóthair Saoránach Fuinnimh i mBaile Átha Cliath, agus d'eagraíomar roinnt Seónna Bóthair Saoránach Fuinnimh ar fud na tíre. Chun leanúint lenár rannpháirtíocht le gníomhaithe tionscail, d'eagraíomar cruinnithe rialta na Comhairle Comhairlí um Ár dTodhchaí Leictreachais a Mhúnlú mar aon le fóraim tionscail rialta maidir leis an treochlár. Chomh maith leis sin, tháingamar ar phríomh-chomhaontú comhpháirtíochta le Feirmeoirí Aontaithe na hÉireann (FAÉ) agus Líonraí BSL agus shíniomar Meabhrán Tuisceana (MT) dár gcomhoibriú.

I mí an Mhárta i mbliana, d'fhoilsigh RCAC [an t-athbhreithniú saineolaí neamhspleách ar an Idirnascaire Thuaidh Theas](#), agus cinneadh go raibh tátail Choimisiún Neamhspleách Saineolaithe 2018 maidir leis an Idirnascaire Thuaidh Theas a thógáil os cionn talún fós bailí. Rinneadh dul chun cinn ar thionscadal

an Idirnascaire Thuaidh Theas trí phróiseas tairisceana a bheith forbartha ag BSL agus Líonraí NIE do chonradh tógála na príomhlíne lasnairde agus chun ábhair a sholáthar. Lena chois sin, chuireamar tús an athuair lenár bpróiseas do rannpháirtíocht úinéirí talún a mbeidh ról lárnach aige chomh fada is a bhaineann lena chinntiú go leanfar ar aghaidh ag obair ar an tionscadal seo.

Dul i bhFeidhm ar ár bhFuinneamh Eischósta san Am atá le Teacht

Eisíodh iarratais do Nasc Eangai Eischósta do thionscadail Chéim 1 roimh cheant na Scéime Tacaíochta um Fuinneamh In-athnuaite Eischósta (STFIE). I ndiaidh thorthaí an cheant a fhoilsiú i mí Meithimh 2023, táimid ag obair go réamhghníomhach leis na forbróirí rathúla chun dlús a chur le fuinnimh sa dara leath den tréimhse deich mbliana seo. Is garsprioc thábhachtach í seo i seachadadh na gaoithe eischósta agus i ndáil le spriocanna fuinnimh in-athnuaite na hÉireann a bhaint amach. I dteannta leis na tionscadail Chéim 1 atá á stiúradh ag forbróirí, táimid anois ag obair ar dhá ardán gaoithe eischósta a fhorbairt ar chósta an deiscirt agus an oirdheiscirt de réir an chuir chuige nua pleanbhunaithe a bhfuil cur síos déanta air i *Ráiteas Beartais an Rialtais do Chéim 2*.

Beidh ról lárnach ag an dá shruth d'fhorbairt eischósta seo sna spriocanna a chomhlíonadh, is é sin go mbeidh 80% den leictreachas ar an eangach á chur ar fáil ó fhuinneamh in-athnuaite lena n-áirítear 5GW de ghiniúint eischósta faoi 2030 faoin *bPlean Gníomhaithe ar son na hAeráide*. Nuair a seoladh [ár dTodhchaí Fuinnimh Eischósta a Mhúnlú](#) i mí Aibreáin 2023, chuir EirGrid tús le próiseas de rannpháirtíocht leis an bpobal chun tuairimí pobal áitiúil, gnóthaí agus tionscal a lorg maidir le conas is féidir linn dlús a chur le seachadadh bhonneagar na heangai eischósta ar bhealach a dhéanann breithniú cuí ar riachtanais agus ar thuairimí na bpáirtithe leasmhara ar fad.

Ar leithligh, bunaithe ar fhís níos fadtéarmaí, bhí EirGrid ag obair le ENTSO-E agus le OCTanna Eorpacha eile i rith 2023 chun an chéad *Phlean Forbartha Líonra Eischósta (PFLE)* a chur i dtoll a chéile a bhfuil ENTSO-E faoi shainchúram é a fhoilsiú faoi Eanáir 2024. Léireofar sa *PFLE* conas a d'fhéadfadh eangach leictreachais eischósta uile-Eorpach, uaimhianta ballstáit den AE maidir le fuinneamh in-athnuaite eischósta a chomhlíonadh in 2040 agus in 2050. Tá EirGrid anois ag obair ar bhonn gníomhach, i dteannta le OCTanna eile, chun tionscadail tarchurtha eischósta a shainaithe agus a mheas, agus chun beartas trasteorann a fhorbairt a bhaineann le tarchur eischósta a fhorbairt.

Díchumasc SONI

Ainneoin gur cúis díomá é cinneadh an Rialtóra Fóntas i ndáil le Rialachas SONI, tá an cinneadh á urramú againn agus táimid tiomanta don chinneadh a chur chun feidhme. I rith na bliana, chuireamar tús le clár “díchumasc” SONI ó EirGrid agus leanfaimid ar aghaidh ag obair i ndlúthpháirt le SONI i dTuaisceart Éireann i rith agus i ndiaidh chur i gcrích an chláir oibre ilbhliantúla seo.

Príomhréimsí Fócais don Bhliain Airgeadais atá le Teacht

Tabharfaimid tús áit do sheachadadh shainchúram EirGrid faoin *Treochlár Ár dTodhchaí Leictreachais a Mhúnú Leagan 1.1*. Beimid ag obair chun leibhéal na giniúna neamhshioncronaí a mhéadú

tuilleadh i ndáil le seachadadh *Threochlár ár mBeartais Oibriúcháin*. Chomh maith leis sin, beidh iarracht á déanamh againn tacú le dul chun cinn ardfhorbartha chun margáí leictreachais a athchóiriú lena n-áirítear an Sásra um Íocaíocht Toillte agus Socruithe Todhchaíocha do Sheirbhísí Córais.

Cuirfimid dlús le seachadadh tionscadal bonneagair suntasach agus leanfaimid ar aghaidh lenár ngealltanais rannpháirtíochta a rolladh amach chun tacaíocht a fháil ón bpobal a bheidh riachtanach chun spriocanna aeráide 2030 agus níos faide anonn a chomhlíonadh.

Is garsprioc thábhachtach don tionscadal rithábachtach seo é tús a chur leis an obair thógála a bhaineann leis an Idirnascaire Ceilteach chun na Fraince i mí na Samhna 2023 agus beidh níos mó garspriocanna

fós á gcomhlíonadh nuair a chuirfear tús leis an gcéim seachadta. Chomh maith leis sin, beidh tús áite á thabhairt d’fhorbairt thionscadal an Idirnascaire Thuaidh Theas faoi réir toradh dearfach a bheith á thuairisciú i ndiaidh chéim rannpháirtíochta na n-úinéirí talún. Anuas air sin, leanfaimid ar aghaidh ag tacú lenár gcláir ullmhachta idirnascaire chun oibriú thionscadal idirnascaire Greenlink a chumasú a nascfaidh eangach leictreachais na hÉireann leis an mBreatain Bheag.

Sa chomhthéacs eischósta, leanfaimid ar aghaidh le céim 1 a sheachadadh trí bheith ag obair i ndlúthpháirt le forbróirí agus leanfaimid ar aghaidh le himlonnú chéim 2 faoin gcur chuige pleanbhunaithe nua.

Conclúid

Is mian liom buíochas ó chroí a ghabháil le Brendan Tuohy, Cathaoirleach EirGrid plc, agus comhaltaí Bhord EirGrid plc. Chuir siad tacaíocht luachmhar ar fáil dom féin agus do m’Fhoireann Feidhmiúcháin fad is a bhí ár Straitéis á cur chun feidhme againn agus chun slándáil an tsoláthair a chinntiú.

Is mian liom buíochas a ghabháil leis an Aire Comhshaoil, Aeráide agus Cumarsáide, Eamon Ryan TD, agus oifigigh Roinne, a thacaigh linn i rith na bliana.

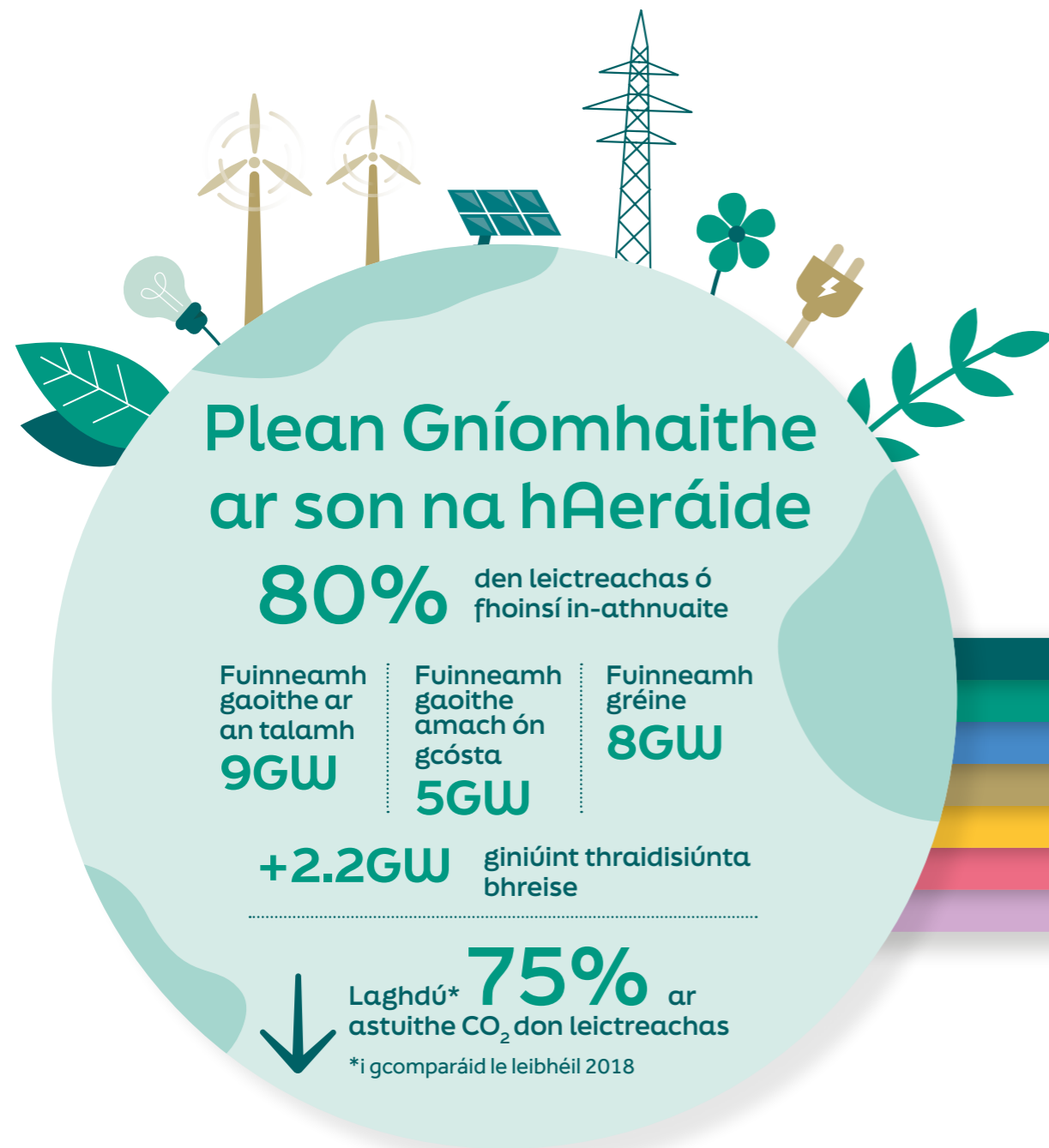
Chomh maith leis sin, is mian liom buíochas a ghabháil lenár gcomhghleacaithe in SONI fad is atáimid ag leanúint ar aghaidh le hathruithe ar Rialachas SONI a chur chun feidhme – leanfaimid ar aghaidh ag obair i ndlúthpháirt leo.

Is mian liom buíochas a ghabháil lenár bhfoireann as a ndíograis agus obair chrua ar mhaithe le hoibriú rathúil an chórais chumhachta, go háirithe i rith dhúshláin Gheimhreadh 2022-23 agus as seachadadh rathúil garspriocanna suntasacha inár Straitéis a chumasú i rith na bliana.

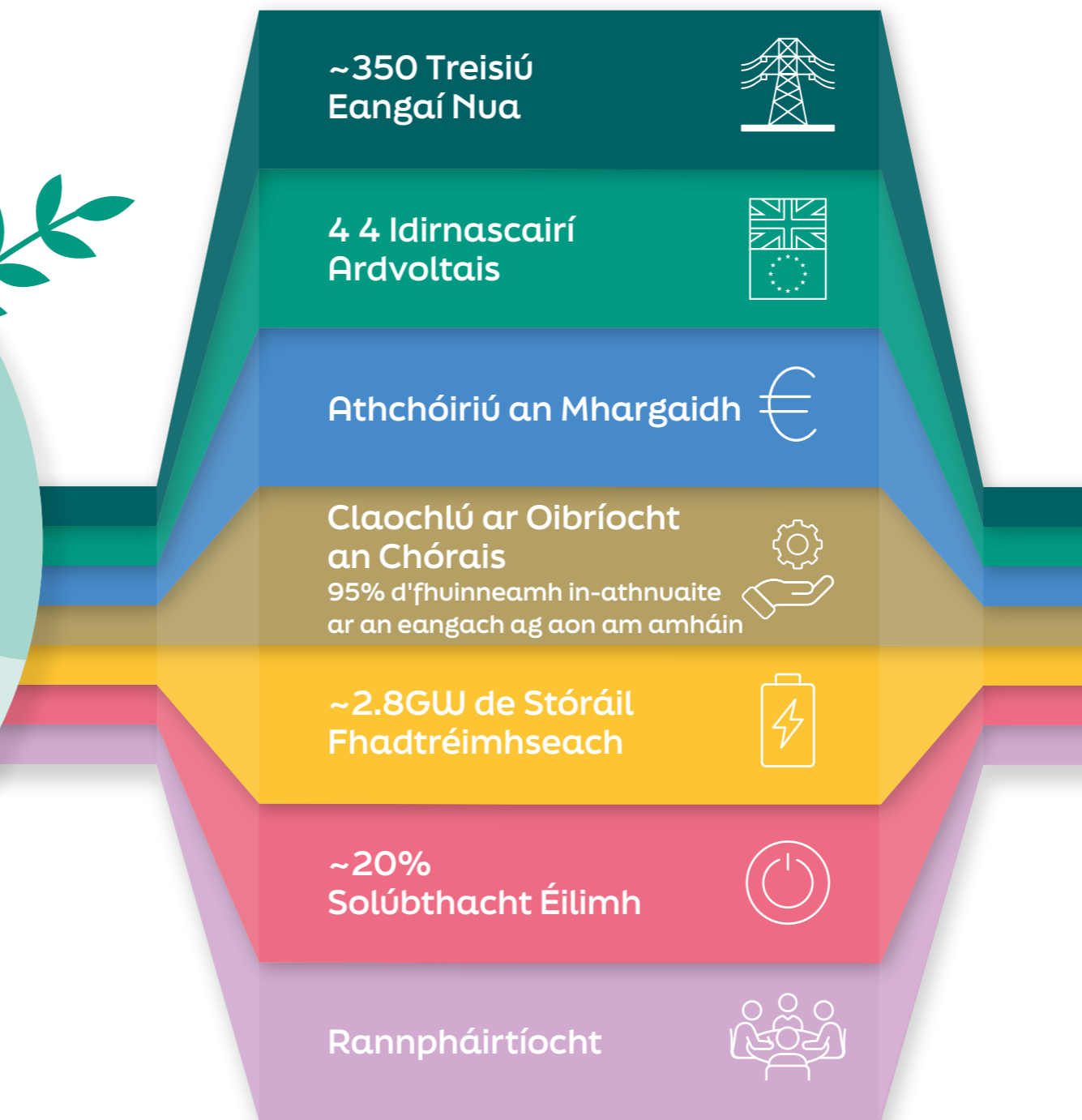
Mark Foley,
Príomhfheidhmeannach,
Grúpa EirGrid



Dúshlán Leictreachais 2030



Ár dTodhchaí Leictreachais a Mhúnlú



Éileamh ar Leictreachas

Méadú
~50% ar éileamh ar leictreachas ↑



~1.6GW Úsáideoirí Móra Fuinnimh



950k Feithicil leictreach



600k Teaschaidéal



Dóchúlacht Ard ar Fhás Sóisialta agus Eacnamaíoch

Athbhreithniú Airgeadais

Loncam agus Brabúsacht

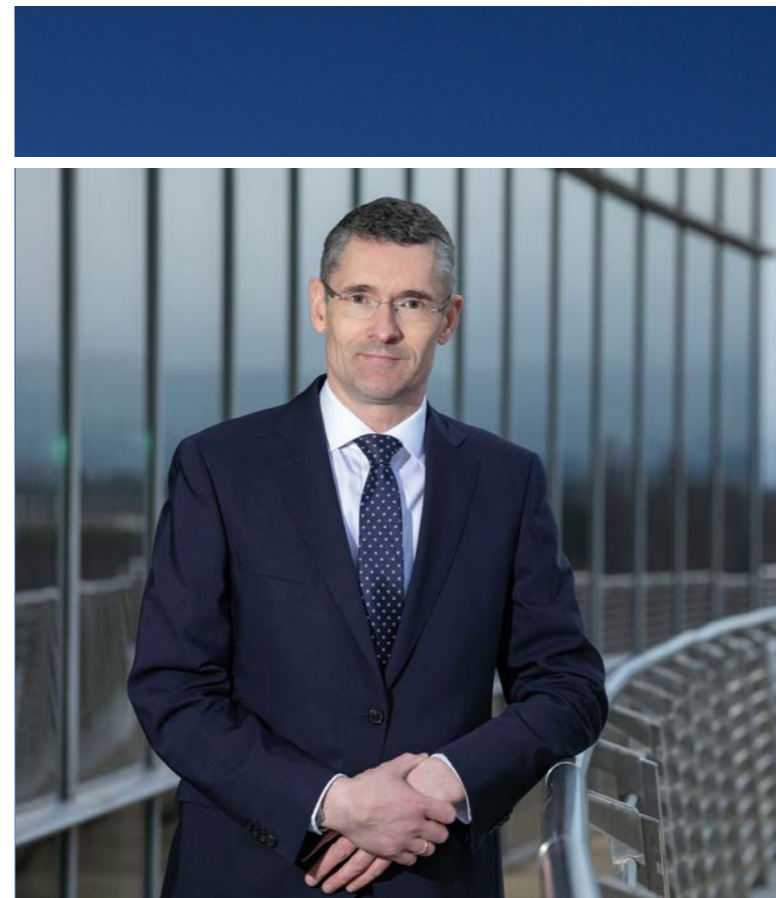
Bhí ioncam an ghrúpa le haghaidh 2023 cothrom le €1,140.5m a bhí 32% níos airde ná an bhliain roimhe sin. Tagann ioncam an Ghrúpa ó tharaifí rialaithe den chuid is mó. Tagann an príomhioncam ón taraif maidir le hÚsáid Tarchuir an Chórais (TUoS), ar muirear é atá le híoc ag gach úsáideoir de chuid na gcóras tarchurtha in Éirinn agus i dTuaisceart Éireann.

Tuillimid ioncam taraife freisin mar Oibreoir Margaidh agus Oibreoir Margaidh Leictreachais Ainmnithe don Mhargadh Leictreachais Aonair (SEM). Tuilleann an tIdirnascaire Soir-Siar (EWIC) ioncam ó ioncam plódaithe a eascraíonn as difreálacha praghaís idir an SEM agus margadh na Breataine Móire agus freisin as seirbhísí córais a sholáthar. Úsáidtear aon ioncam a thuilltear ar an idirnascaire seo chun ceanglais taraife EWIC a laghdú.

Cuireann gach ceadúnaí réamhaisnéis faoi bhráid an údaráis rialála ábhartha, roimh gach bliain taraife. Clúdaíonn an réamhaisnéis éileamh na gcustaiméirí, costais dhíreacha, agus riachtanais ioncaim eile. Tar éis athbhreithniú mionsonraithe a dhéanamh, eisiónn na rialtóirí cinneadh foirmiúil maidir leis an ioncam incheadaithe ar féidir leis an ngnólacht é a aisghabháil. D'fhéadfadh an t-ioncam a bhailítear faoi na ceadúnais a bheith éagsúil leis na leibhéil a aontaíodh leis na rialtóirí roimhe

sin ó bhliain go bliain. Tarlaíonn sé seo toisc go n-aontaítear na taraifí bunaithe ar réamhaisnéis agus go mbailítear iad bunaithe ar ídiú iarbhir fuinnimh. D'fhéadfadh costais a bheith éagsúil le leibhéal na réamhaisnéisí freisin. Dá bhrí sin, d'fhéadfadh sé go mbeadh ró-aisghabháil nó tearc-aisghabháil rialála na dtaraifí sa bhliain i dtrácht nó ceartú ró-ghnóthaithe nó tearc-ghnóthaithe na bliana roimhe sin san áireamh sna torthaí airgeadais in aon bhliain. Faoi Chaighdeán Idirnáisiúnta um Thuairisciú Airgeadais (IFRS) aithnítear na ró-ghnóthachain nó tearc-ghnóthachain rialála seo sa bhliain ina dtarlaíonn siad, cé go ndéanfar iad a aisiompú i dtaraifí blianta amach anseo.

Féachann an Grúpa ar Bhrabús Bunúsach mar bheart feidhmíochta malartach tábhachtach don ghnó mar go dtugann sé léiriú ar an leibhéal brabúsachta nuair a chuirtear deireadh le ró-ghnóthú nó le tearc-ghnóthú rialála, ag cur san áireamh go ndéanfar iad seo a choigeartú do tharaifí blianta atá le teacht, cé go bhfuil brabús cuntasáiochta tuairiscithe roimh cháin ag cloí le IFRS. Is meastachán inmheánach ar bhrabúsacht an Ghrúpa é an brabús bunúsach agus tá sé comhdhéanta den chuid is mó de na liúntais rialála éagsúla a tuilleadh chun ár ngníomhaíochtaí ceadúnaithe agus neamhceadúnaithe a dhéanamh.



Michael Behan
Príomhoifigeach Airgeadais,
Grúpa EirGrid

“Laghdú ar bhrabús na bliana seo roimh cháin mar gheall ar thionchar na ndifríochtaí uainiúcháin rialála agus méadú ar chostais a léiríonn méadú ar scála agus ar chastacht ár ról cheannasaigh i gclaochlú na hearnála fuinnimh”.



Ba é €71.2m an brabús cuntasaíochta roimh cháin faoi IFRS do 2023. Is ionann sin agus laghdú ó €114.9m in 2022, de bharr difríochtaí uainiúcháin rialála agus costais oibriúcháin níos airde mar gheall ar mhéadú ar scála agus ar chastacht an ghnó. Gan tionchar aisghabhálacha ró-arda nó ró-ísele maidir leis an mbrabús a tuairiscíodh a chur san áireamh, rinne an lucht bainistíochta bunbhrabús oibriúcháin €40.6m a mheas le haghaidh 2023 (2022: €26.3m).

D'íoc EirGrid díbhinn de €4.0m i mí na Bealtaine 2023 i leith 2022. Tá sé beartaithe go n-íocfar díbhinn de €4.0m le haghaidh 2023 sa dara ráithe de 2024.

Teagmhas Iarchlár Chomhardaithe

Thug an AE isteach Rialachán ([Rialachán AE 2019/943](#)) ("an Rialachán") don mhargadh leictreachais mar chuid den 'Phacáiste um Fhuinneamh Glan' reachtaíocht a tháinig i bhfeidhm ar an 1 Eanáir 2020. Áirítear leis an Rialachán seo rialacha maidir le giniúint leictreachais agus freagairt ar éileamh a bhainistiú (Airteagal 12) agus a sheoladh (Airteagal 13) agus folaíonn sé ceanglas go n-íocfar cúiteamh in Airteagal 13(7). Rinne an Coiste um an Margadh Leictreachais Aonair (SEMC) cinntí maidir le conas an Rialachán a chur chun feidhme ina dhiaidh sin, lena n-áirítear cinneadh i ndáil leis an bhforáil chúitimh a leagtar amach in Airteagal 13(7), mar

a foilsíodh ina pháipéar cinnidh ([SEM-22-0009](#)) i mí an Mhárta 2022 ("Cinneadh SEMC"). Ó thaobh na cuntasaíochta de, tá EirGrid mar OCT ag aithint go dtí seo a chuid oibleagáidí faoi Airteagal 13(7) den Rialachán atá bunaithe ar Chinneadh SEMC agus tá foráil déanta inár ráitis airgeadais gach bliain ó tháinig an Rialachán i bhfeidhm. Mar gheall gur dheimhnigh an Rialaitheoir go mbeidh EirGrid in ann na costais a aisghabháil trí tharaif atá bunaithe ar an margadh, tá infhála comhfhreagrach aitheanta, mar sin ní raibh aon tionchar ar an ráiteas ioncaim (féach nóta forála 20).

In 2022, thionscain dhá ghrúpa ar leith d'fhorbróirí feirmeacha gaoithe imeachtaí Athbheithnithe Breithiúnach na hArd-Chúirte i bPoblacht na hÉireann ag tabhairt dúshlán do dhlíthiúlacht Chinneadh an SEMC a rinne an Coimisiún um Rialáil Fóntas (CRF) ag gníomhú dó tríd an SEMC. D'iarr gach grúpa de na hiarratasóirí 'orduithe' agus dearbhaithe Cúirte éagsúla lena n-áirítear ordú a chuireann Cinneadh an SEMC ar neamhniú agus ordú a éilíonn ar an CRU éifeacht iomlán a thabhairt don fhoráil chúitimh de réir Airteagal 13(7) an Rialacháin. Eisíodh Breithiúnas an cháis ar an 10 Samhain 2023 agus leagadh amach ann cinneadh na Cúirte go raibh roinnt gnéithe de Chinneadh SEMC ag teacht salach ar Airteagal 13(7). Go háirithe, dúradh sa Breithiúnas nach foláir do EirGrid mar OCT an íocaíocht a dhéanamh, seachas trí SEM agus tugadh dúshlán ann don mhodheolaíocht ríofa

a glacadh i gCinneadh SEMC. Mar thoradh ar an mBreithiúnas, beidh cúiteamh is iníoctha faoi Airteagal 13(7) ina chostas OCT agus mar sin aithneofar é mar speansas sa ráiteas ioncaim, agus déanfar costais a aisghabháil ina dhiaidh sin trí tharaif OCT a aithneofar mar ioncam.

Ar an dáta ar síníodh na ráitis airgeadais, níl an próiseas dlíthiúil reatha tugtha chun críche faoi dheireadh, toisc nach bhfuil a horduithe deiridh eisithe fós ag an gCúirt. Ar na horduithe a thabhairt chun críche, beidh sé oscailte do pháirtithe na n-imeachtaí dlí achomharc a dhéanamh i gcoinne Bhreithiúnas na hArd-Chúirte. Toisc nach bhfuil aon orduithe críochnaitheacha ón gCúirt agus in éagmais modheolaíochta soiléir, sásra cistiúcháin agus modhanna chun íocaíochtaí a ríomh agus a dhéanamh, caitear leis an mBreithiúnas mar imeacht iarchlár comhardaithe neamhchoigeartaithe atá bunaithe agus muid ag fanacht le tabhairt chun críche na n-imeachtaí dlí agus treoir rialála bhreise.

Ag an am seo, tá deacrachtaí ann tionchair airgeadais a mheas go cruinn. Is é meastachán na bainistíochta ar an gcúiteamh is iníoctha faoi Airteagal 13(7), dá mbeadh an Breithiúnas le coinneáil, ná idir €106.5m agus €302.6m. Tá sé seo faoi réir neamhchinnteachta meastachán suntasach mar gheall ar chastacht impleachtaí airgeadais Airteagal 13(7) de Rialachán 943

a léirmhíniú i gcomhthéacs an Bhreithiúnais.

Tá dlúthfhaireachán á dhéanamh ag EirGrid ar na himeachtaí dlí.

Rialúchán

Tá roinnt gníomhaíochtaí ceadúnaithe ag baint le EirGrid Group. Is iad EirGrid agus Soni Teo na hOibritheoirí Córtais Tarcurtha (OCTanna) in Éirinn agus i dTuaisceart na hÉireann faoi seach, agus tá na gníomhaíochtaí sin in Éirinn agus i dTuaisceart Éireann á rialú ag an gCoimisiún um Rialáil

Fóntais (CRU) agus ag an Rialtóir Fóntais (UR) faoi seach. Tá dhá cheadúnas ag an nGrúpa freisin mar Oibreoir Idirnascaire, ceann amháin ón CRU agus ceann eile ó Oifig na Margáí Gáis agus Leictreachais (Ofgem) sa Ríocht Aontaithe (RA). Ina theannta sin, comhghníomhaíonn EirGrid agus SONI mar an tOibreoir Margaidh Leictreachais Aonair (SEMO) do SEM, atá á rialú ag Coiste SEM. Ar an gcoiste seo tá an Coimisiún um Rialáil Fóntais, an Rialtóir Fóntais, comhalta neamhspleách agus comhalta tánaisteach neamhspleách.

Ar deireadh, d'ainmnigh CUR in Éirinn agus an Rialtóir Fóntas i dTuaisceart Éireann EirGrid cpt agus SONI Teo mar Oibreoirí Ainmnithe sa Mhargadh Leictreachais (OAMLanna). Cuirimid seirbhísí OAML ar fáil trí SEMOpx, ar comhfhiontar conartha 75/25 idir EirGrid plc agus SONI Teo. é. Bíonn gníomhaíochtaí ceadúnaithe an Ghrúpa faoi réir ag rialú praghsanna ilbhlianta. Go ginearálta maireann siad seo ar feadh tréimhse cúig bliana.



Cúrsaí Airgeadais

Leanaimid orainn ag díriú go géar ar shreabhadh airgid agus acmhainní airgid an Ghrúpa atá ar fáil agus cuireadh saoráidí leordhóthanacha oibre ar bun chun leachtacht an Ghrúpa a chosaint.

Bhain an Tionscadal Celtic Interconnector Cinneadh Infheistíochta Airgeadais amach i mí na Samhna 2022 agus cuireadh €800m d'áiseanna maoinithe i bhfeidhm (i Mí na Samhna 2022) le roinnt iasachtóirí EirGrid (an Banc Eorpach Infheistíochta, Danske Bank, Barclays Bank, agus BNP Paribas), lenar bhain €600m

d'iasachtaí téarma agus €200m d'áiseanna creidmheasa imrothlaigh. Thosaigh an Grúpa ag tarraingt ar na háiseanna sin in 2023. Rinneadh €582m den iasacht théarmach a fháil trí bhabhtálacha ráta úis.

Tá an tionscadal Celtic Interconnector á mhaoiniú freisin ag deontas de chuid an Connecting Europe Fund (CEF) ar fiú €530m ó CINEA. Is comhfhiontar de chuid Eirgrid cpt agus an OCT Francach, Réseau de Transport d'Electricité (RTE), é an tionscadal Celtic Interconnector.

Baineann iasachtaíochtaí suntasacha eile an Ghrúpa leis

an East West Interconnector, a mbaineann dátaí fada aisiocaíochta leo agus atá iomlán fáilithe in aghaidh luaineachtaí rátaí úis.

Is iad na tosaíochtaí sa bhliain atá romhainn ná leanúint ar aghaidh ag bainistiú na leachtachta go héifeachtach, lena n-áirítear maoiniú a fháil inár ról nua mar úinéir sócmhainní tarchuir amach ón gcósta, sna blianta atá le teacht. Táimid ag súil le coinneáil ag obair le gach ceann dár n-iasachtóirí chun gníomhaíochtaí EirGrid a mhaoiniú in 2024.

Rialachas SONI

Ar an 30 Lúnasa 2022, d'fhoilsigh an Rialálaí Fóntas a chinneadh maidir leis an modhnú ceadúnais a bhí beartaithe d'Oibreoir Córais Tarchurtha SONI, a tháinig i bhfeidhm ar an 26 Deireadh Fómhair 2022. Déanann na modhnuithe ceadúnais athrú bunúsach ar na socrúithe rialachais idir SONI Teo agus a mháthairchuideachta (EirGrid cpt) agus éilíonn siad freisin go ndéanfaí SONI Teo a scaradh ó thaobh bainistíochta agus acmhainní ó Ghrúpa EirGrid maidir le fostaithe, áitribh, TF agus córais eile, trealamh, áiseanna, próisis agus sócmhainní.

Ar an 1 Deireadh Fómhair 2023, ceapadh bord neamhspleách nua SONI Teo tar éis don UR é a cheadú, an chéad chéim shuntasach i gcur i bhfeidhm na modhnuithe ceadúnais. Tá gach cinneadh agus freagracht as feidhmíocht SONI anois ag Bord nua SONI Teo. Tar éis don Bhord nua SONI Teo a cheapadh,

tá athruithe á ndéanamh ar struchtúir bhainistíochta EirGrid agus SONI mar an chéad chéim eile chun neamhspleáchas iomlán oibriúcháin agus bainistíochta a bhaint amach.

Mar atá leagtha amach i nóta 2 leis na ráitis airgeadais, ionchorpraíonn na Ráitis Airgeadais Chomhdhlúite ráitis airgeadais na Cuideachta agus na n-eintiteas arna rialú ag an gCuideachta (a fochuideachtaí). Baintear rialú amach nuair a bhíonn na rudaí a leanas fíor faoin gCuideachta: tá cumhacht aige ar an infheisteoir, go bhfuil sé nochta, nó go bhfuil cearta aige ar aiscur inathraithe ón mbaint atá aige leis an infheisteoir agus tá an cumas aige a chumhacht a úsáid chun cur isteach ar a thoradh. Ar an mbonn sin, tá SONI Teo comhdhlúthaithe i ráitis airgeadais an ghrúpa FY2023. Ag glacadh leis na hathruithe rialachais a theastaíonn mar thoradh ar chinneadh an UR maidir le

Rialachas SONI, ní bheidh an Chuideachta in ann smacht a léiriú ar SONI Teo a thuilleadh, agus mar thoradh air sin, ní dhéanfaidh sí SONI Teo a chomhdhlúthú a thuilleadh i ráitis airgeadais an Ghrúpa ón 1 Deireadh Fómhair 2023. Déanfar sócmhainní agus dliteanais SONI a dhí-aithint ag a méideanna ghlanluacha; aithneofar luach cóir an úis coinnithe mar infheistíocht i sócmhainn airgeadais; agus aithneofar aon difríocht idir an luach iompair agus an luach cóir mar ghnóthachan nó cailiteanas sa bhrabús nó cuntas cailiteanas; beidh tionchar aige seo ar dtús ar ráitis airgeadais chomhdhlúite EirGrid don bhliain dar críoch 30 Meán Fómhair 2024.



Michael Behan

An Príomhoifigeach Airgeadais Grúpa EirGrid'

Achoimre Airgeadais

	2023 (€m)	2022 (€m)
Loncam	1,140.5	861.6
Costais Dhíreacha	(868.0)	(566.1)
Costais Oibriúcháin Eile	(186.1)	(167.8)
Brabús Oibriúcháin	86.4	127.7
Glanchoistais Airgeadais	(15.2)	(12.8)
Brabús roimh cháin	71.2	114.9
Bunbhrabús	40.6	26.3

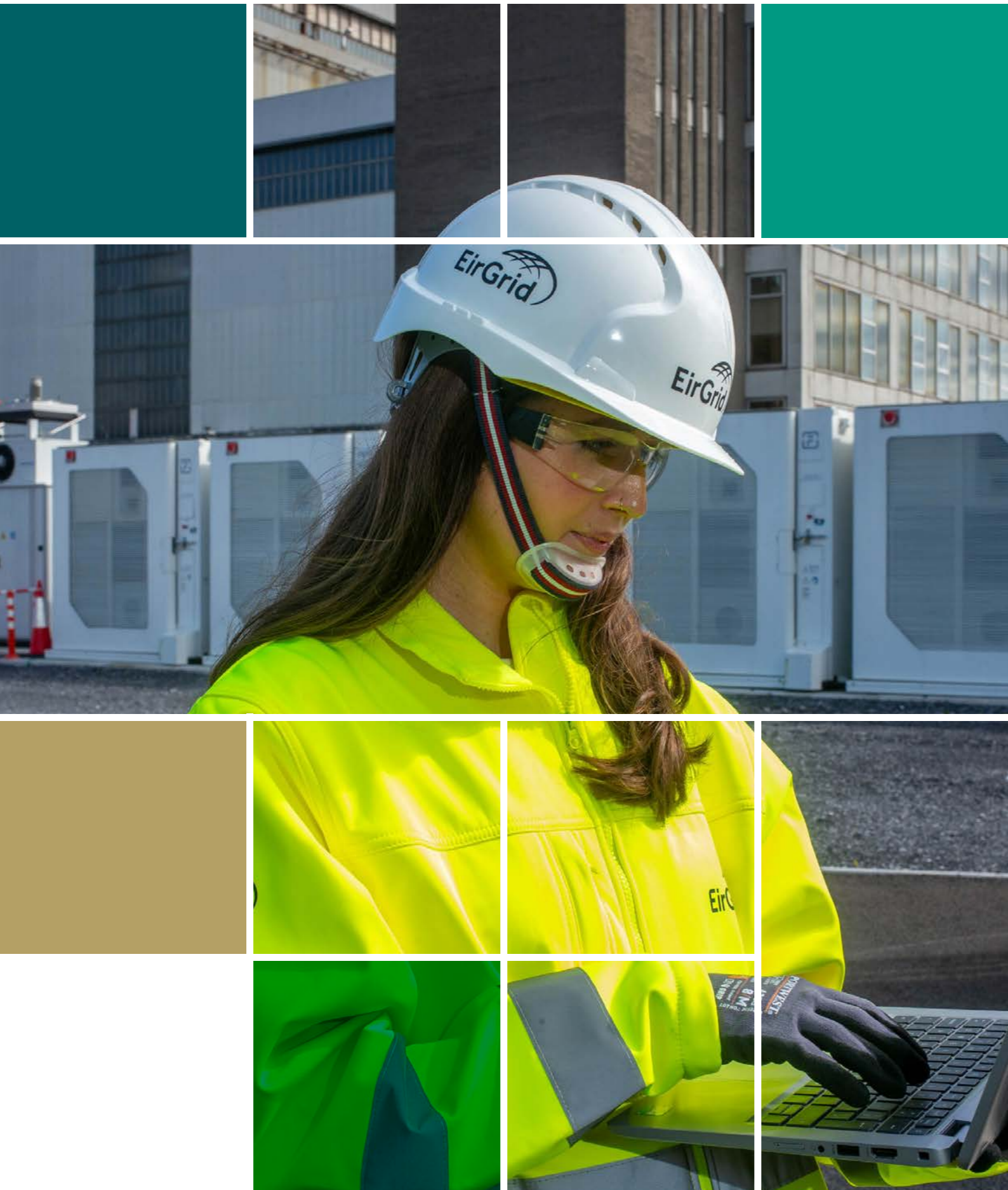
Athbhreithniú Gnó

Leictreachas i gcroílár an ghníomhaithe ar son na haeráide

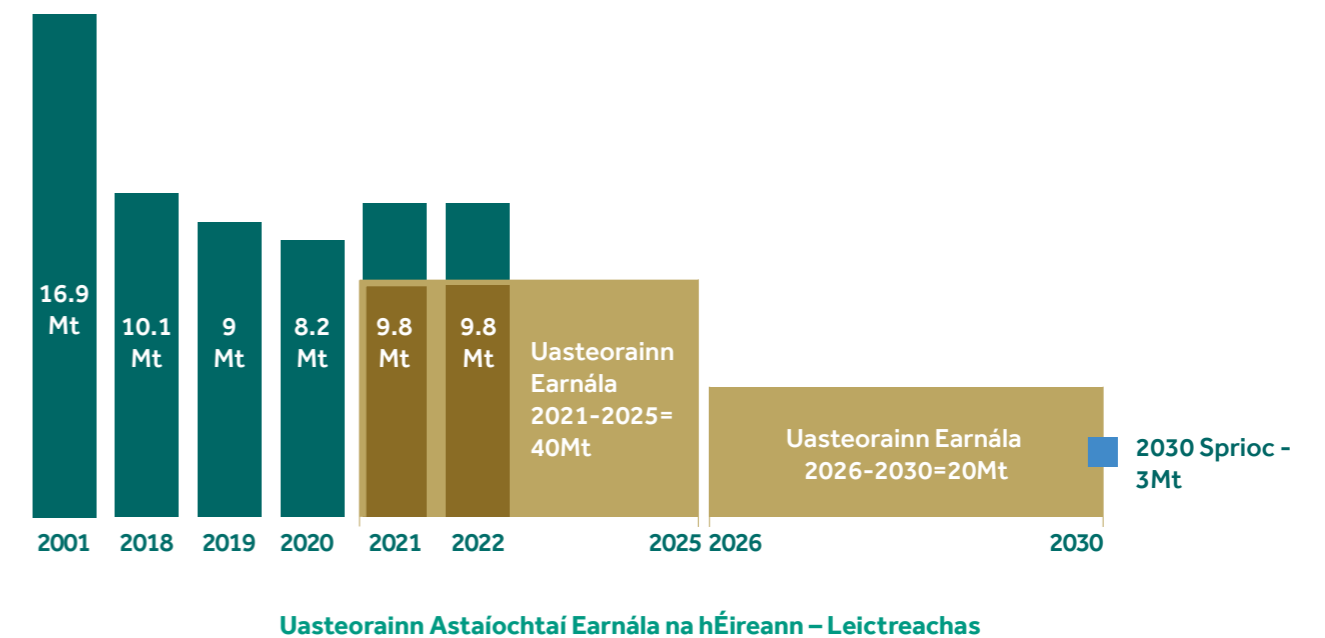
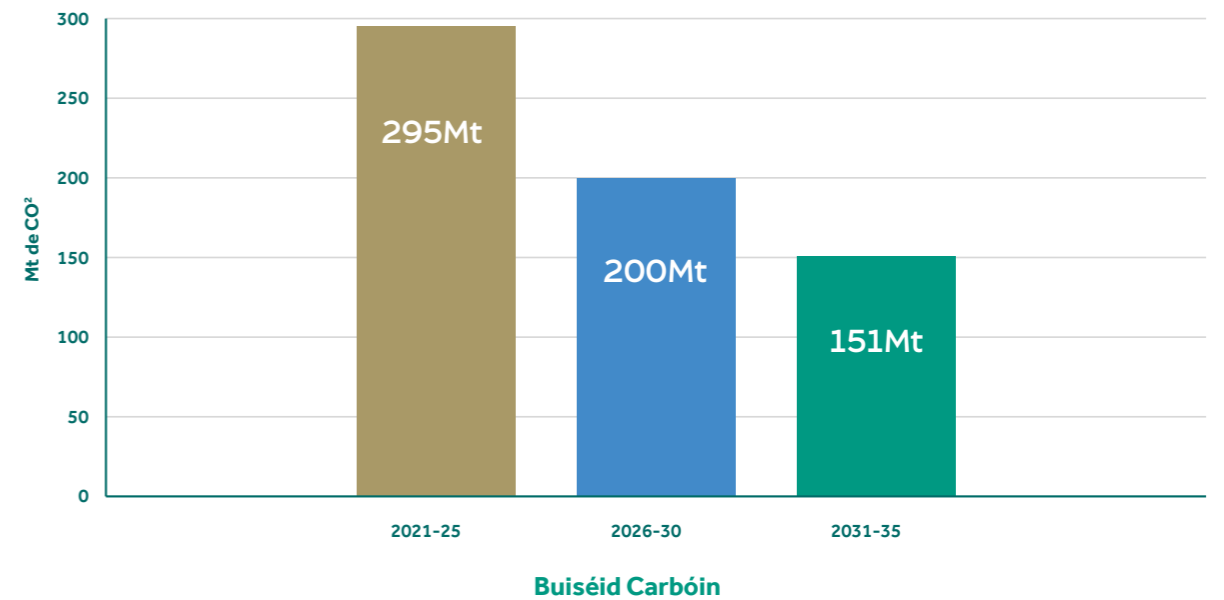
Beidh ról lárnach ag leictreachas i ndíchárbonú agus i seachadadh spriocanna an Rialtais maidir leis an ngníomh ar son na haeráide in Éirinn. Tá fianaise ar an méid sin le fáil sa bheartas aeráide agus fuinnimh ina n-aithnítear a thábhachtaí atá sé an soláthar leictreachais a dhíchárbonú agus an soláthar leictreachais níos glaine sin a úsáid chun dícharbónú a sholáthar in earnálacha eile den gheilleagar.

Is é an [Acht um Ghníomhú ar son na hAeráide agus um Fhorbairt Ísealcharbóin \(Leasú\), 2021](#), an creat dlíthiúil agus rialachais a shínigh laghdú ar astaíochtaí gás ceaptha teasa (GCT) na hÉireann 2030 agus 2050 sa dlí agus a leagann amach bealach chun geilleagar atá athléimneach ó thaobh na haeráide de, atá saibhir ó thaobh na bithéagsúlachta de agus neodrach ó thaobh na haeráide de a bhaint amach. Faoin Acht seo, ní mór d'Éirinn laghdú 51% ar a hastaíochtaí gás ceaptha teasa a bhaint amach faoi 2030 i gcomparáid le leibhéal 2018.

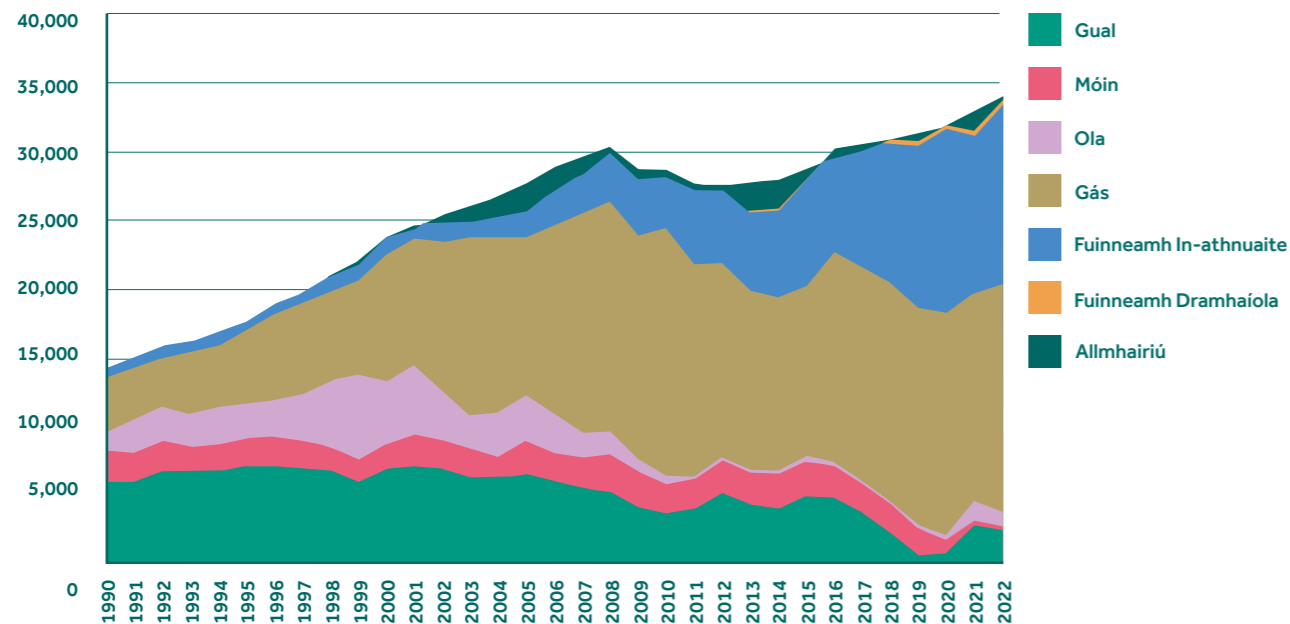




Ina theannta sin, tháinig buiséid charbóin a mhol an Chomhairle Chomhairleach um Athrú Aeráide agus a d'fhaomh an Rialtas, i bhfeidhm i mí Aibreáin 2022, ag leagan síos an chonair don gheilleagar do na deich mbliana amach romhainn go dtí 2030. Is ionann na hastaíochtaí iomlána a cheadaítear faoi na buiséid agus coibhéis 295Mt CO₂ don tréimhse 2021-2025, coibhéis 200Mt CO₂ don tréimhse 2026-2030 agus, go sealadach, coibhéis 151Mt CO₂ don tréimhse 2031-2035. Tá sé seo i gcomthéacs leibhéal bliantúil astaíochtaí 68.3Mt don bhliain 2018 a laghdú go 33.5Mt roimh 2030.

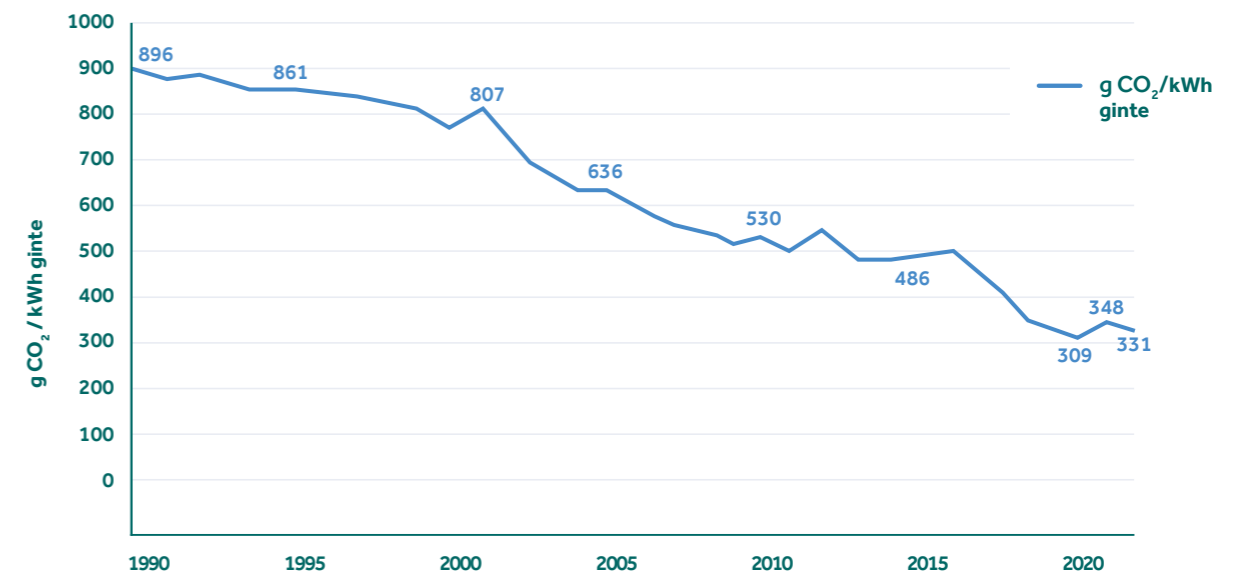


I mí Iúil 2022, chomhaontaigh an Rialtas Uasteorainneacha Astaíochta Earnála lena socraítear na huasteorainneacha Gás Ceaptha Teasa (GCT) in aghaidh na hearnála a cheadaítear laistigh de gach tréimhse buiséid charbóin. Leagadh síos sprioc de laghdú 75% ar astaíochtaí iomlána leictreachais faoi 2030 i gcomparáid le leibhéal 2018, arb é an rannchuidiú is suntasaí é ar fud na n-earnálacha go léir.



Leictreachas Stairiúil na hÉireann arna Tháirgeadh de réir Cineál Breosla

Tugadh méadú 2.1% ar ghiniúint fhoirmiúl leictreachais faoi deara sa bhliain 2022, chomh maith le méadú ar sciar an leictreachais in-athnuaite go 38.6% i gcomparáid le 35.0% an bhliain roimhe sin. Chuir giniúint na gaoithe, a bhí ardaithe 14.6% leis seo, agus tháinig laghdú 6.4% ar ghiniúint hidrileictreach.



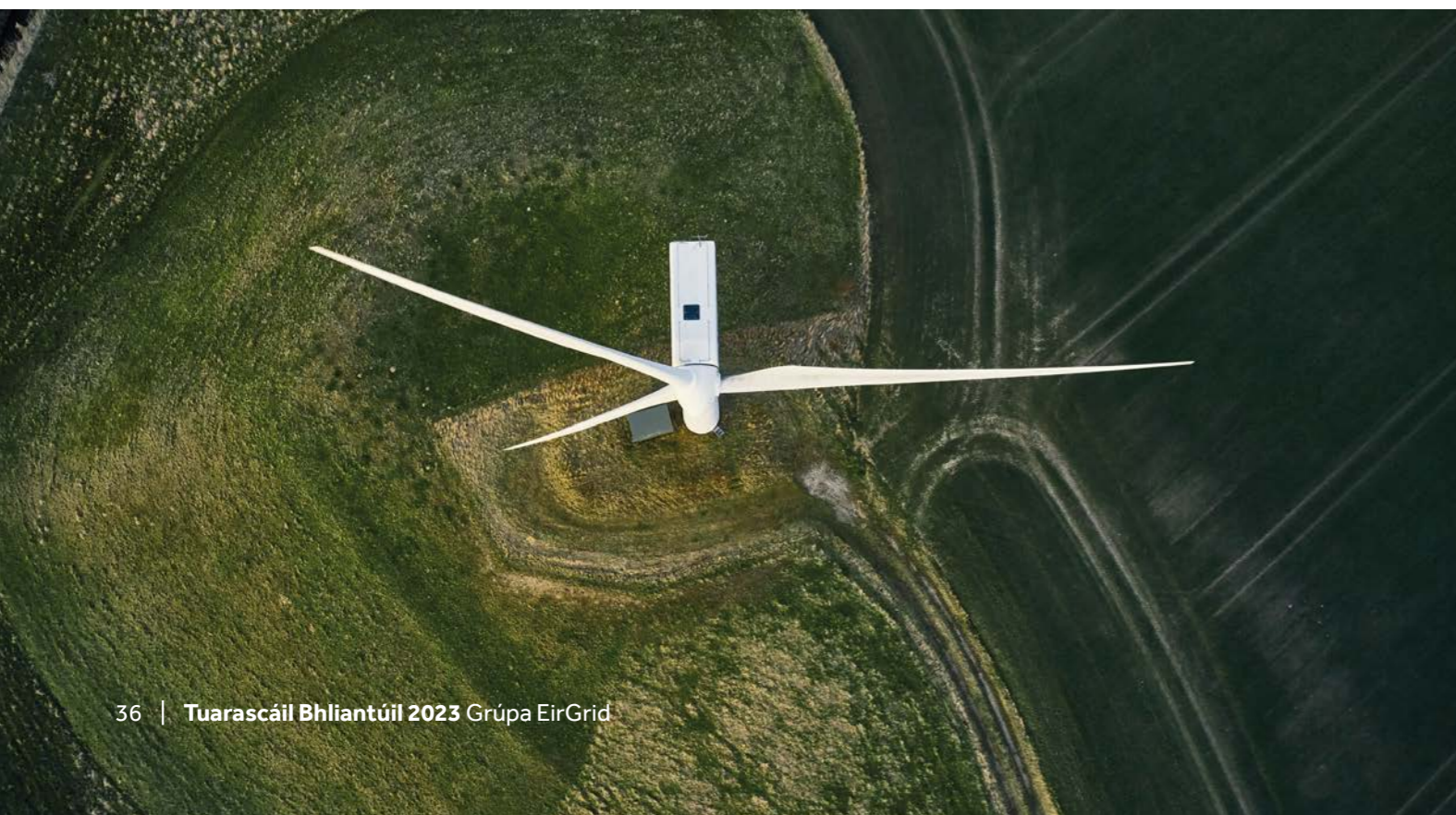
Déine Astaíochtaí Ghiniúint an Leictreachais 1990-2022

Mar thoradh ar an méadú foriomlán ar fhoinsí in-athnuaite, in éineacht le lagduithe ar ghual, ola agus móin, tháinig laghdú 4.8% ar dhéine astaíochtaí ghiniúint cumhachta ó 348 g CO₂/kWh in 2021 go 331 g CO₂/kWh in 2022.

Aisiompaíonn sé seo treocht na bliana roimhe sin; In 2021, den chéad uair ó 2016 leith, tháinig méadú 17.6% ar astaíochtaí a bhaineann leis an earnáil fuinnimh (arb é an leictreachas an chomhpháirt is mó di) i gcomparáid le 2020, go príomha mar gheall ar mhéadú ar úsáid giniúna astaithe carbóin níos airde amhail giniúint guail agus móna mar thoradh ar chorráigh acmhainne giniúna dochta. Ina theannta sin, bhí leibhéil giniúna gaoithe níos ísle mar gheall ar luasanna gaoithe níos ísle in 2021, rud a d'éiligh go n-úsáidfí giniúint astaithe carbóin níos airde.

Tá rath fós ar leictreachas sna hiarrachtaí foriomlána chun ár ngeilleagar a dhícharbónú leis an laghdú is airde ar astaíochtaí, agus tá astaíochtaí 2022 fós ag 9.8Mt atá 10% níos ísle ná mar a bhí siad in 1990 agus 42% níos ísle ná a mbuaicleibhéal in 2001. Tá déine astaíochtaí an leictreachais fós níos airde ná an leibhéal 296g CO₂ in aghaidh an aonaid in 2020, ach tá sé sin fós i bhfad níos ísle ná leibhéal 1990, CO₂ 896g in aghaidh an aonaid leictreachais a ghintear.

Tá dul chun cinn suntasach déanta go dtí seo maidir le dícharbónú an chórais leictreachais a bhaint amach, ach beidh sé an-dúshlánach spriocanna atá ag éirí níos uailmhianaí a bhaint amach agus beidh comhoibriú ag teastáil sa chóras trí chéile. Go criticiúil, tá infheistíocht sna teicneolaíochtaí cearta riachtanach chun a chinntiú go bhfuil punann chothrom againn chun claochlú an chórais cumhachta a chumasú. Áirítear leis sin giniúint in-athnuaite, giniúint ghásadhainte (atá réidh do ghás in-athnuaite), stóráil leictreachais agus solúbthacht ó thaobh an éilimh de.





Tírdhreach Beartais atá ag Athrú

Éire

Le bliain airgeadais anuas, lean an tírdhreach beartais in Éirinn ar aghaidh ag forbairt, ag cur le bunchlocha an *Achta um Ghníomhú ar son na hAeráide agus um Fhorbairt Ísealcharbóin (Leasú), 2021*, mar aon leis na buiséid charbóin agus na huasteorainneacha astaíochtaí earnála.

I mí na Nollag 2022, d'fhoilsigh an Rialtas an [Plean um Ghníomhú ar son na hAeráide 2023](#) (CAP23), leagan nuashonraithe, agus ina dhiaidh sin an [Iarscríbhinn Gníomhaíochtaí](#) ghaolmhar i mí an Mhárta 2023. Leagtar amach in CAP23 treoiclár chun na buiséid charbóin agus na huasteorainneacha astaíochtaí a chur chun feidhme chomh maith le méadú suntasach

uaillmhéine a leagan síos tríd an sprioc don leictreachas in-athnuaite a ardú ó 70% go 80% faoi 2030.

I mí an Mhárta 2023, d'fháiltíomar freisin roimh fhoilsiú an [Ráitis Beartais maidir leis an gCreat do Chéim a Dó – Gaoth Eischósta](#), fianaise ar uaillmhian mhéadaithe CAP23, Ráiteas Beartais ina leagtar amach pleananna maidir le himscaradh luathaithe gaoithe eischósta, ag bogadh ó chóras faoi stiúir forbróra go córas marthanach atá bunaithe ar phlean.

Mar léiriú ar an tábhacht a bhaineann le hidirnasasc chun acmhainneacht fuinnimh in-athnuaite na hÉireann a dhíghlasáil agus spriocanna

uaillmhianacha a bhaint amach do 2030 agus ina dhiaidh sin, d'fhoilsigh an [Rialtas an Ráiteas Beartais Náisiúnta maidir le hIdirnasasc Leictreachais](#) i mí Iúil 2023. Leagtar amach sa doiciméad seo pleananna chun tuilleadh deiseanna idirnasasc le dlínsí eile a fhiosrú agus forbairt sa réimse seo a ailíniú le fás na bhfoinsí in-athnuaite, na foinsí eischósta go háirithe.

Forbairt thábhachtach beartais eile ba ea an *Straitéis Náisiúnta Hidrigine*, a foilsíodh i mí Iúil 2023 freisin, a raibh sé mar aidhm léi dícharbónú a sheachadadh, slándáil fuinnimh a fheabhsú agus deiseanna tionsclaíocha a fhorbairt d'Éirinn, atá ábhartha go háirithe i ndáil le giniúint in-athnuaite eischósta agus acmhainneacht onnmhairithe.

An tAontas Eorpach

Ar an leibhéal Eorpach, ghlac an Coimisiún Eorpach lena Thuarascáil Bhliantúil ar [Staid an Aontais Fuinnimh](#) i mí Dheireadh Fómhair 2022, ag tuairisciú ar an dul chun cinn a rinneadh maidir le cur chun feidhme an [Chomhaontaithe Ghlais](#), plean an Aontais Eorpaigh (AE) chun Aeráidneodracht a bhaint amach faoi 2050. Ba í an chéad tuarascáil dá leithéid í freisin ó seoladh Tionscnamh [RePowerEU](#) in Earrach 2022, a bhfuil sé mar aidhm aici spleáchas an Aontais ar bhreoslaí iontaise na Rúise a laghdú trí sholáthar a éagsúlú, tacú leis an éifeachtúlacht fuinnimh agus dlús a chur leis an aistriú fuinnimh. Leagadh amach sa

tuarascáil, ainneoin go bhfuil dul chun cinn déanta cheana féin faoin bpacáiste beart [‘Oiriúnach do 55’](#), arb é is aidhm dóibh sprioc an Aontais maidir le laghdú 55% ar astaíochtaí gás ceaptha teasa a bhaint amach faoi 2030, go bhfuil gá le níos mó iarrachtaí chun fanacht ar an mbóthar ceart.

Garsprioc thábhachtach i mblíana ba ea formheas Threoir athbhreithnithe an AE maidir le [Fuinneamh In-athnuaite \(REDIII\)](#) i mí Mheán Fómhair 2023, lena leagtar síos sprioc mhéadaithe atá ceangailteach ó thaobh dlí de 42.5% d'fhuinneamh in-athnuaite ar a laghad in idiú deiridh fuinnimh don Aontas faoi 2030 (le sprioc bhreise neamhcheangailteach níos airde de 45%). Tá dul chun

cinn á dhéanamh ag an Aontas freisin le hathchóirithe ar [Dhearadh Mhargadh Leictreachais an Aontais](#) arb é is aidhm dóibh na dálaí a chruthú chun infheistíochtaí i bhfuinneamh in-athnuaite a mhéadú agus tomhaltóirí a chosaint ar luaineacht praghsanna ag an am céanna.

I mí na Samhna 2022, glacadh le Treoir ón Aontas maidir le [Tuairisciú Inbhuanaitheachta Corparáideach](#) (CSRD) freisin. Cuirfidh an reachtaíocht seo le trédhearcacht maidir le feidhmíocht chorporáideach i ndáil le hinbhuanaitheacht trí cheanglais nua tuairiscithe a thabhairt isteach a bhaineann le hábhair Chomhshaoil, Shóisialta agus Rialtais.

An tAistriú Slán a Chinntiú

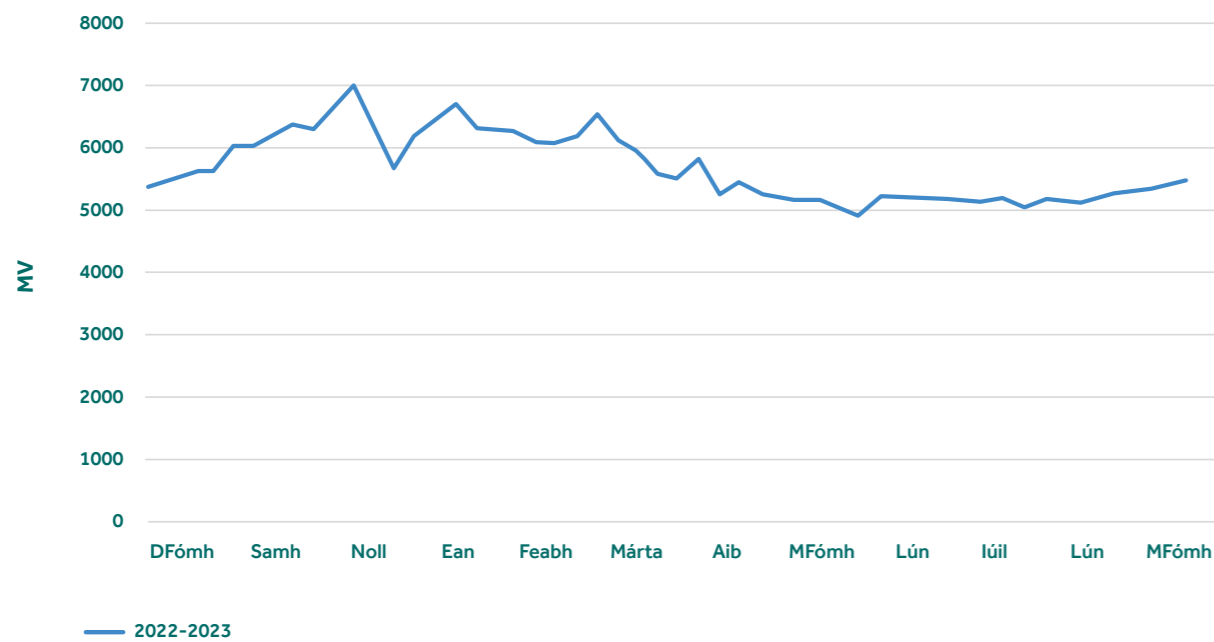
Oibríochtaí Córais

Le linn na bliana airgeadais, leanamar orainn ag oibriú an chórais leictreachais agus an mhargaidh go rathúil in ainneoin cúinsí dúshlánacha.

I rith gheimhreadh 2022-23 bhí corrlaigh acmhainne giniúna an-dian ar an gcóras leictreachais agus bhí suaitheadh praghsanna sa mhargadh mar gheall ar an gcogadh leanúnach san Úcráin agus ardú ar phraghsanna breosla iontaise. In ainneoin ionchas dúshlánach an gheimhridh, níor eisíodh aon fholáireamh córais in Éirinn ná i dTuaisceart Éireann i dtréimhse Gheimhridh 2022-23 mar gheall ar infhaighteacht mhaith gnáthghiniúna, bearta laghdaithe éilimh mar

fhreagairt ar riachtanais an AE don gheimhreadh, agus dlúthchomhordú le páirtithe leasmhara, lena n-áirítear OCTanna sa Bhreatain Mhór agus san Eoraip chun allmhairí a fháil ar laethanta a mbeadh brú ar an gcóras.

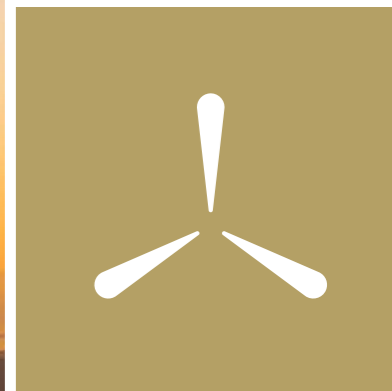
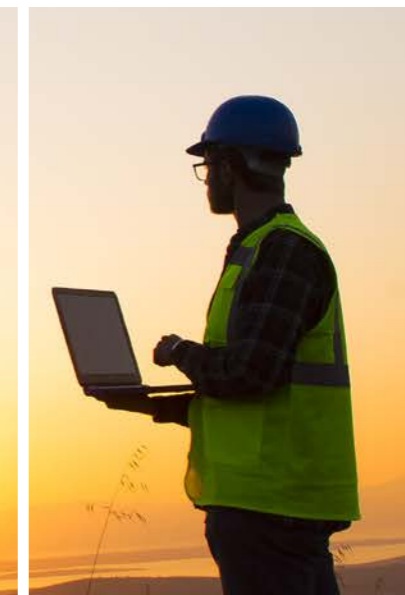
Taifeadadh taifid nua buaicéilimh de 5,544 MV in Éirinn agus 7,031 MV ar bhonn uile-oileáin ar an 14 Nollaig 2022 ag 17:26. Taifeadadh taifeadh gaoithe nua d'Éirinn de 3,644 MV ar an 12 Eanáir 2023 ag 19:24.



Buaicphointí Seachtainiúla Uile-oileáin

D'fhonn spriocanna 2030 a leagtar amach in CAP23 a bhaint amach, leanamar orainn ag déanamh dul chun cinn maidir leis an mbealach a oibrímid an córas cumhachta a athrú ó bhonn. San am atá thart, d'oibríomar córas cumhachta bunaithe ar ghnáthghiniúint a bhféadfaí treoir (treoir seolta) a sheoladh chuici chun cumhacht a ghiniúint ag aschur gan aon éagsúlacht agus le gach aonad giniúna sioncronaithe lena chéile. Beidh ár gcóras cumhachta amach anseo ag baint úsáide as

foinsí cumhachta in-athnuaite uaireanta atá go hiomlán athraitheach agus neamh-shioncronaithe. Beidh feidhmiú an chórais cumhachta amach anseo thar a bheith casta d'oileán na hÉireann, mar go bhfuilimid idirnasctha ar bhealach, rud a chiallaíonn go mbeidh orainn aghaidh a thabhairt ar dhúshlán oibriúcháin an chórais ar dtús, sula mbeidh tairní againn orthu sna blianta amach romhainn i gcórais eile atá idirnasctha ar bhealach suntasach.



75%

TNSC mar bheartas marthanach

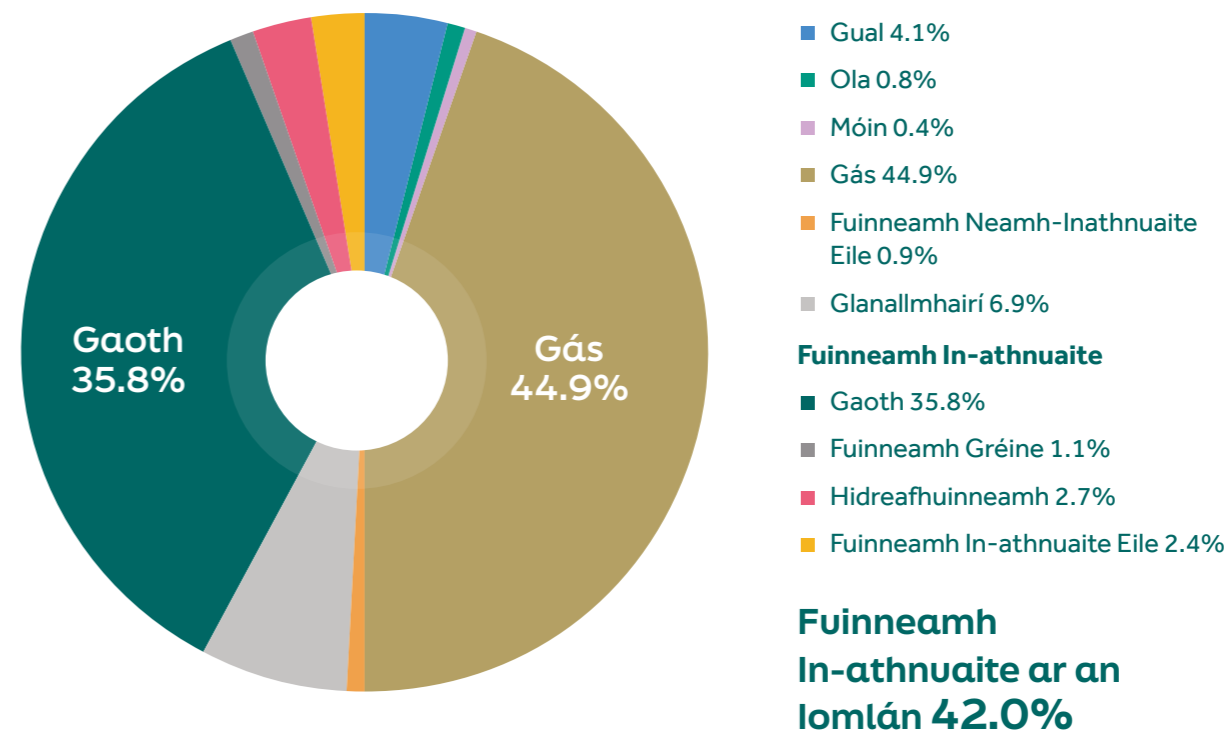
Le linn na bliana airgeadais seo, baineadh amach go rathúil oibriú an chórais ag os cionn 70% de Threá Neamh-Shioncronach Córais (TNSC) ar feadh 512 uair an chloig, sin níos mó ná dhá oiread an leibhéil a taifeadadh an bhliain roimhe sin. Tagann sé seo sna sála ar garsprioc shuntasach a baineadh amach in 2022 tráth ar chuireamar críoch le triail 11 mhí de

75% TNSC ar an gcóras nuair a bhí breis is 232 uair an chloig ag feidhmiú os cionn 70% TNSC. Tá obair ar bun anois chun an figiúr TNSC a mhéadú go 95% faoi 2030 chun spriocanna fuinnimh in-athnuaite an Rialtais a bhaint amach; is gné thábhachtach í seo dár dTreochlár nuashonraithe maidir lenár [d'Todhchaí Leictreachais a Mhúnlú](#).

Treá Neamhshioncronach Córais (TNSC)

Céard é TNSC?

San am atá caite, bhíodh gnáthghineadóirí ag feidhmiú ag an minicíocht chéanna, sioncronaithe leis an eangach leictreachais. Feidhmíonn giniúint in-athnuaite, cosúil le gaoth agus gréine, ar bhealach difriúil (nó go neamhshioncronach). Chun spriocanna in-athnuaite 2030 a bhaint amach, beidh orainn a bheith in ann an eangach a oibriú le beagnach 100% d'fhoinsí leictreachais nach sioncronaíonn leis an gcóras leictreachais. Déanann EirGrid monatóireacht ar mhéid foriomlán Threá Neamhshioncronach Córais (SNSP), atá nasctha leis an eangach ag aon am ar leith. Tá an mhéadracht seo tábhachtach chun córas sábháilte, slán, athléimneach agus iontaoifa a chinntiú fiú le leibhéal arda d'fhoinsí fuinnimh in-athnuaite.



Meascán Breosla Leictreachais na hÉireann mar Chéatadán den Éileamh

*Slánaíodh na figiúirí ar mhaithe leis an gcur i láthair a dhéanamh níos éasca.

Líon na nGnáthaonad Giniúna Mór a Laghdú

I rith na bliana airgeadais seo, chuireamar tús le triail thábhachtach a leagtar amach i dtreochlár *Ár dTodhchaí Leictreachais a Mhúnlú (TLM) Leagan 1.1*, a bhfuil sé mar aidhm leis forbairt agus tástáil a dhéanamh ar an gcumas na gcóras leictreachais ar an oileán a oibriú go slán gan ach seacht n-aonad giniúna mhóra, thraidisiúnta, shioncronacha (ceithre aonad in Éirinn agus

trí aonad i dTuaisceart Éireann). Faoi láthair, tá íosriachtanas d'ocht n-aonad mhóra, shioncronacha ann. Soláthraíonn gnáthaonaid ghiniúna, a fheidhmíonn go sioncronach, Seirbhísí Córais tábhachtacha, ar nós táimhe córais atá riachtanach do shlándáil oibríochtúil. Le linn tréimhsí de ghaoth ard, uaireanta ní mór dúinn srian a chur ar ghiniúint na gaoithe chun slándáil oibríochtúil a chinntiú. Déantar é sin chun a chinntiú gur féidir gnáthaonaid

a oibriú os cionn na n-íosphointí cumhachta socraithe nó d'fhéadfaidís a bheith éagobhsaí. Tríd an roth lústair is mó ar domhan a nascadh tríd an gcomhdhlúthadán sioncronach ag Gob na Muine le heangach na hÉireann, tá réiteach curtha ar fáil chun tacú leis seo trí tháimhe a sholáthar gan gá a bheith le breoslaí iontaise a dhó, mar a tharlaíonn i stáisiúin ghualbhreoslaithe.



Foláirimh Chórais

Cinntíonn bainistiú ár slándála soláthair go bhfuil dóthain leictreachais á ghiniúint chun freastal ar an éileamh ar chumhacht. Ní mór corrlach acmhainne giniúna a chur san áireamh sa leictreachas iomlán a ghintear freisin. Ceadaíonn sé seo dúinn neamhchinnteacht a láimhseáil. I measc na n-éiginnteachtaí seo tá aschur athraitheach ghiniúint na gaoithe, nó an baol go múchfar

gnáthghineadóirí gan choinne mar gheall ar lochtanna. Sa chás nach gcomhlíonann corrlaigh den sórt sin na critéir atá leagtha amach againn, eisítear Foláireamh Córais. Déantar é sin de ghnáth nuair a bhíonn an ghiniúint ar fad atá ar fáil sroichte nó nuair atá sé tuartha go mbeidh an t-aschur uasta sroichte. De ghnáth, bíonn foláirimh gníomhach i rith thréimhse bhuaicéilimh an lae, go ginearálta idir 17:00 agus

19:00. Bainistimid staideanna foláirimh tríd an gcóras cumhachta a oibriú ar bhealach coimeádach. Bíonn tionchar aige seo ar ghiniúint, ar thaobh an éilimh agus ar idirnascaidh. Ag na hamanna seo, úsáidimid gach beart atá ar fáil, gníomhartha giniúna agus éilimh san áireamh. Tá cur síos déanta ar na trí 'leibhéal' a úsáidtear chun stádas an chórais leictreachais a mhíniú de réir na staideanna córais anseo thíos:

Stádas an Chórais Leictreachais	Sainmhíniú
Foláireamh	Tugann Foláireamh Córais rabhadh faoin seans atá ann go mbeidh fadhbanna sealadacha leis an soláthar leictreachais amach anseo, ionas gur féidir lenár n-innealtóirí agus leis an earnáil leictreachais trí chéile ullmhú chun gníomhartha réamhphleanáilte a chur i gcrích chun sláine na heangaí a chosaint. Go minic déileáiltear le Foláireamh Córais gan teagmhas nuair a bhíonn maolán (corrlach) leordhóthanach idir soláthar agus éileamh leictreachais.
Éigeandáil	Eisíonn an OCT Foláireamh Córais nuair a bhíonn riosca ard ann nach mbeifear in ann freastal ar an éileamh leictreachais ar fad. Oibríonn innealtóirí OCT i ndlúthchomhar le hinnealtóirí na hOibreora Córais Dáileacháin (OCD) chun gníomhartha réamhphleanáilte a chur i gcrích chun sláine na heangaí a chosaint. D'fhéadfadh bristeacha rialaithe agus laghdú sealadach ar sholáthar leictreachais do roinnt úsáideoirí a bheith i gceist leis na gníomhartha sin.
Mórtheagmhas Córais Cumhachta	Is éard atá i gceist le Mórtheagmhas Córais Cumhachta ná teagmhas ina gcailltear níos mó ná 50% de chumhacht an chórais leictreachais, nó teagmhas ina roinntear an córas i rannóga éagsúla, cuid acu a bhíonn gan chumhacht. I gcúinsí den sórt sin, cuireann an OCT bearta réamhullmhaithe i gcrích céim ar chéim, lena n-áirítear Plean Athchóirithe an Chórais Cumhachta.

Staid Foláirimh Córais a thugtar ar an gcéad leibhéal agus staid Éigeandála Córais a thugtar ar an dara leibhéal. Má chailltear gnáthghineadóir nó idirnascaire mór le linn staid Foláirimh Córais, d'fhéadfadh an soláthar a theastaíonn chun freastal ar an mbaicéileamh leictreachais a bheith i mbaol. Sa chás is measa, bheadh tomhaltóirí leictreachais á ndíscor mar thoradh air sin (Mórtheagmhas Córais Cumhachta).

Foláirimh Chórais 2022-23

In ainneoin corrlach acmhainne giniúna docht, leanúnach i mbliain airgeadais 2022-23, níor taifeadadh ach dhá shampla, ar bhonn uile-oileáin, de laghdú ar an gcorrlach idir soláthar agus éileamh faoi bhun na gcaighdeán forordaithe chun Foláireamh Córais a thionscnamh. Is feabhas suntasach é seo i gcomparáid le naoi shampla i mbliain airgeadais 2021-22.

EirGrid a d'eisigh ceann de na Foláirimh Chórais seo d'Éirinn amháin, ar an 12 Meitheamh 2023, toisc nach raibh fáil ar ghnáthghiniúint, go raibh an ghiniúint ghaoithe an-íseal (faoi bhun na leibhéal tuartha) agus go raibh an rianú éilimh níos airde ná mar a tuartha. Bainistíodh an foláireamh gan fadhb agus ní raibh ar thomhaltóirí leictreachais déileáil le haon bhriseadh seirbhíse.

Bhíothas ag súil go mbeadh dúshlán ar leith ag baint le míonna an Gheimhridh nuair a bhí giniúint na gaoithe íseal mar atá leagtha amach in [lonchas Geimhridh 2022-23](#).

Bhíomar i dteagmháil go rialta le OCTanna sa Bhreatain Mhór agus san Eoraip maidir le socruithe tacaíochta cómhalartacha trí idirnascaidh rithábachtach chun a chinntiú nach mbeadh sé riachtanach déileáil le staideanna Foláirimh agus Éigeandála i rith na dtréimhsí sin. Mar thoradh air sin, níorbh éigean déileáil le haon Fholáireamh Córais ná Éigeandáil Chórais le linn Gheimhridh 2022-23, in ainneoin tréimhse fhada d'aimsir fhuar i mí na Nollag, tráth ar taifeadadh taifead nua éilimh córais de 5,544 MV in Éirinn.

Táimid ag leanúint ar aghaidh le monatóireacht a dhéanamh ar chorrailigh ghiniúna agus ag obair lenár bpáirtithe leasmhara – idir rannpháirtithe sa mhargadh agus úsáideoirí móra fuinnimh – chun tréimhsí riosca a bhainistiú go réamhghníomhach agus chun ullmhú d'fholáirimh. Íoslaghdoíd an cur chuige seo an riosca a bhaineann le cur isteach ar thomhaltóirí, toisc go dtuigimid a thábhachtaí atá soláthar slán leictreachais le haghaidh an gheilleagair agus le haghaidh na beatha.



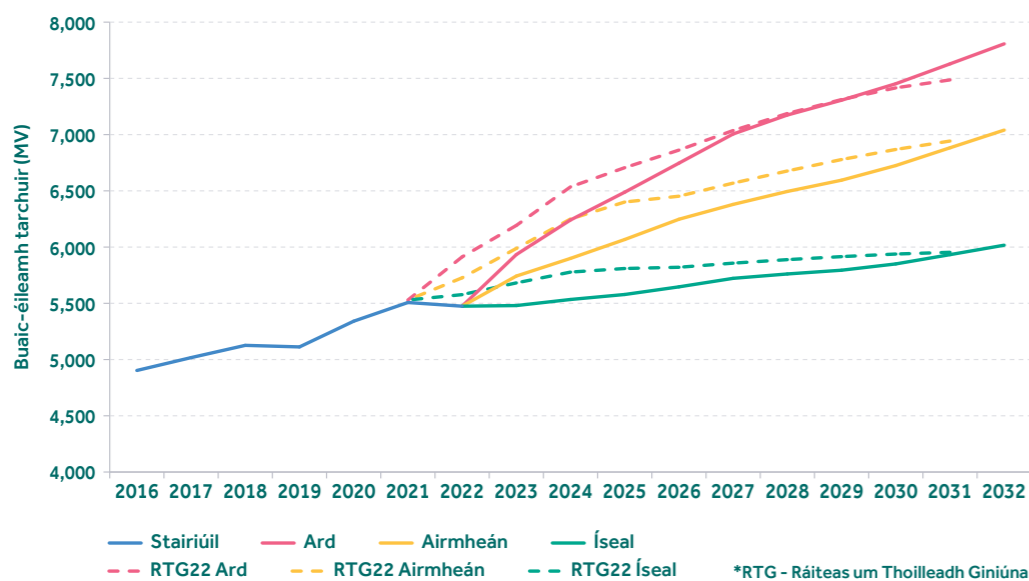
Slándáil an tSoláthair

I rith na n-athruithe suntasacha atá riachtanach chun aistriú chuig córas cumhachta dícharbónaithe, tá sé ríthábhachtach slándáil an tsoláthair a chinntiú.

In Éirinn, faoi [IR 60 de 2005](#), [Rialacháin ón gComhphobal Eorpach \(Margadh Inmheánach Leictreachas\) 2005](#), tá an Coimisiún um Rialáil Fóntais (CRF) freagrach as cinnteacht an tsoláthair. Sa chás go bhfuil EirGrid den tuairim go bhfuil slándáil an tsoláthair i mbaol nó gur dócha go mbeidh sí i mbaol, cuirfidimid comhairle ar an CRF agus déanfaimid moltaí maidir le bearta chun dul déileáil leis seo. Tá freagracht ar CRF ansin as na bearta sin (nó bearta eile) a dhéanamh mar a mheasann sé is gá chun slándáil an tsoláthair a chosaint.

Ó 2016 i leith, inár Ráitis Bhliantúla maidir le hAcmhainn Giniúna, tá rabhadh tugtha ag EirGrid go bhfuil níos mó déine idir soláthar agus éileamh in Éirinn. Mar thoradh ar roinnt fachtóirí éagsúla tá na corrlaigh acmhainne giniúna ag laghdú. Áirítear ar na fachtóirí sin éileamh méadaitheach de réir mar a fhásann an geilleagar, flit giniúna atá ag dul in aois a bhfuil leibhéal mhéadaithe de bhristeacha éigeantacha luaite leis, dúnadh na giniúna a bhfuiltear ag súil leis le teorainneacha astaíochtaí a sháraíonn íoschaighdeáin, acmhainn nua mhoillithe agus foirceannadh na hacmhainne arna dámhachtain ag an margadh. Mar thoradh ar chaillteanas na hacmhainne ionchais seo a bheith daingnithe tríd an Sásra um Íocaíocht Toillte (SÍT), tionscnaíodh gá chun leordhóthanacht an chórais in Éirinn a athmheas.

Faoi [Chlár um Shlándáil Soláthair Leictreachais](#) CRF, leanann EirGrid ar aghaidh ag obair i ndlúthpháirt leis an CRF agus leis an Roinn Comhshaoil, Aeráide agus Cumarsáide (RCAC) chun cur chuige comhordaithe a chur i bhfeidhm chun déileáil le dúshlán a bhaineann le slándáil an tsoláthair in Éirinn, sa ghearrthéarma agus sa mheántéarma, chomh maith le bearta chun déileáil le slándáil san fhadtéarma. Faoin gclár seo, táimid ag tacú leis an CRF d'fhonn a chinntiú go mbeidh acmhainn nua ar fáil tríd an margadh, lena n-áirítear monatóireacht chúramach a tionscadal le haghaidh acmhainne arna dámhachtain ag ceantanna roimhe seo agus ag ceantanna atá le réachtáil amach anseo.



An t-éileamh réamh-mheasta ar leictreachas in Éirinn

Le bliain anuas, tá dul chun cinn suntasach déanta maidir le giniúint shealadach éigeandála a chur ar fáil faoin gclár seo.

I mí Dheireadh Fómhair 2021, d'eisigh an CRF treoir faoi Rialacháin CE chuig EirGrid chun thart ar 300MV de Ghiniúint Éigeandála a chinntiú. TEG1 (Giniúint Shealadach Éigeandála 1) a thugtar air seo, a bhfuil amscála daingean luaite leis agus a bhfuiltear ag súil a sholáthrúidh beagnach 250 MV d'acmhainn (An Port Thuaidh, Baile Átha Cliath – 191 MV agus Baile an Huntaigh, Contae Bhaile Átha

Cliath – 50MV) do Gheimhreadh 2023-24. I mí an Mheithimh 2022, d'eisigh an CRF treoir eile chuig EirGrid chun thart ar 450MV (Droichead na Sionainne, Contae Uíbh Fhailí – 262MV agus Tairbeart, Contae Chiarraí – 150MV) de Ghiniúint Éigeandála (TEG2) a dhaingniú. Tá EirGrid ag obair lenár bpáirtithe leasmhara freisin ar sheachadadh tapa na dtionscadal seo a chuirfear i gcrích in 2024. Chuir na tionscadail seo, chomh maith le dlúthchomhordú le OCTanna sa Bhreatain Mhór agus san Eoraip, le laghdú suntasach ar an riosca soláthair a bhfuiltear

ag súil leis inár nIonchas Geimhridh (2023-24). Laghdaigh an tIonchas maidir le Cailliúint Lóid a bhfuiltear ag súil leis ó 51 uair an chloig in 2022-23 go 21 uair an chloig in 2023-24.



Ionchas maidir le Cailliúint Lóid (LOLE)

Is foirmle mhatamaitice é an tIonchas maidir le Cailliúint Lóid (LOLE), atá bunaithe ar staidéar atá déanta, ar an líon uaireanta an chloig i dtréimhse ar leith (tréimhse bliana de ghnáth) ina mbeidh an ghiniúint atá ar fáil neamhleor chun freastal ar an éileamh meandrach. Dá airde an uimhir seo, is ea is mó an baol nach mbeidh dóthain giniúna ar fáil chun freastal ar an éileamh i gcónaí. Socraíonn an CRF an caighdeán LOLE a fheidhmíonn mar uasleibhéal riosca a mheasann sé ba chóir a bheith luaite le hoibriú an chórais. Is é 8 uair an chloig in aghaidh na bliana an caighdeán LOLE.

Meastar gur beart neamh-mhargaidh é giniúint shealadach éigeandála nach féidir a chur i bhfeidhm ach amháin i dtéarmaí dhlí na hEorpa a luaite a bheidh gach beart margaidh ídithe. Ar an gcúis sin, d'fhoilsigh an CRF nuashonrú ar an [bPlean Riosca-Ullmhachta d'Éirinn](#) i mí na Bealtaine 2023, ina leagtar amach na coinníollacha faoinár féidir le EirGrid raon beart a úsáid chun géarchéim leictreachais a chosc nó a bhainistiú, lena n-áirítear giniúint shealadach éigeandála.

Faoinár gclár ullmhachta éigeandála, rinneamar athbhreithniú agus feabhsú ar ár bpleananna comhordaithe cumarsáide éigeandála. Rinneadh tástáil fhorleathan orthu seo i gcleachtadh mór ilpháirtithe leasmhara i Meán Fómhair 2023, cleachtadh a raibh Líonraí BSL, Líonraí Gáis Éireann, RCAC, an Grúpa Náisiúnta Comhordaithe Éigeandálaí (GNCÉ), an Ghníomhaireacht Chúltaca Ola Náisiúnta (GCON) agus ranna agus gníomhaireachtaí Rialtais

ábhartha eile páirteach ann. Táimid tar éis dul i dteagmháil freisin le hÚsáideoirí Móra Fuinnimh (ÚMFanna) in Éirinn maidir le laghdú éilimh dheonach agus éigeantach a chur i bhfeidhm chun tionchar an laghdaithe ar éileamh éigeandála ar thithe agus ar ghnóthaí a mhaolú, áit ar féidir fógra leordhóthanach (1 uair an chloig ar a laghad) a chur ar fáil do ÚMFanna, sa chás go bhfuil an t-éileamh ag bagairt an soláthar a shárú.



An Grúpa Náisiúnta Comhordaithe Éigeandálaí (GNCÉ)

I mbliana, chuir EirGrid leis an méid oibre a bhí á déanamh aige leis an Oifig Pleanála Éigeandála agus leis an nGrúpa Náisiúnta Comhordaithe Éigeandálaí trí chleachtadh forleathan ullmhachta éigeandála a chur i gcrích (Cleachtadh Bhríde). Tá an GNCÉ freagrach as freagairt na hÉireann d'éigeandálaí in earnálacha agus gníomhaireachtaí rialtais.

I gcás éigeandála leictreachais, gáis nó ola, beidh freagairt GNCÉ faoi stiúir RCAC.

Lean EirGrid ar aghaidh le páirt ghníomhach a ghlacadh sa [Ghrúpa Éigeandála um Shlándáil Fuinnimh](#) (GÉSF) a bhunaigh RCAC chun freagairt na hÉireann do thionchar an chogaidh san Úcráin ar an gcóras fuinnimh in Éirinn a chomhordú. In 2022-23, bhí obair an ghrúpa dírithe ar an bPacáiste Slándála Fuinnimh chun spleáchas ar bhreoslaí iontaise a laghdú, chun tacú le tomhaltóirí agus chun slándáil an tsoláthair a chinntiú. Tá maoirseacht déanta ag an nGrúpa ar fhorbairt pleananna teagmhasacha agus reachtaíochta nua (an [tAcht um Theagmhasacht Éigeandála Ola agus um Fheidhmeanna a bhaineann le Breoslaí Iompair In-athnuaite a Aistriú, 2023](#)) chun tacú le hathshlánú stoc breosla tánaisteach ag láithreáin ghineadóra gásadhainte i gcás éigeandála gáis ar feadh tréimhse fhada.

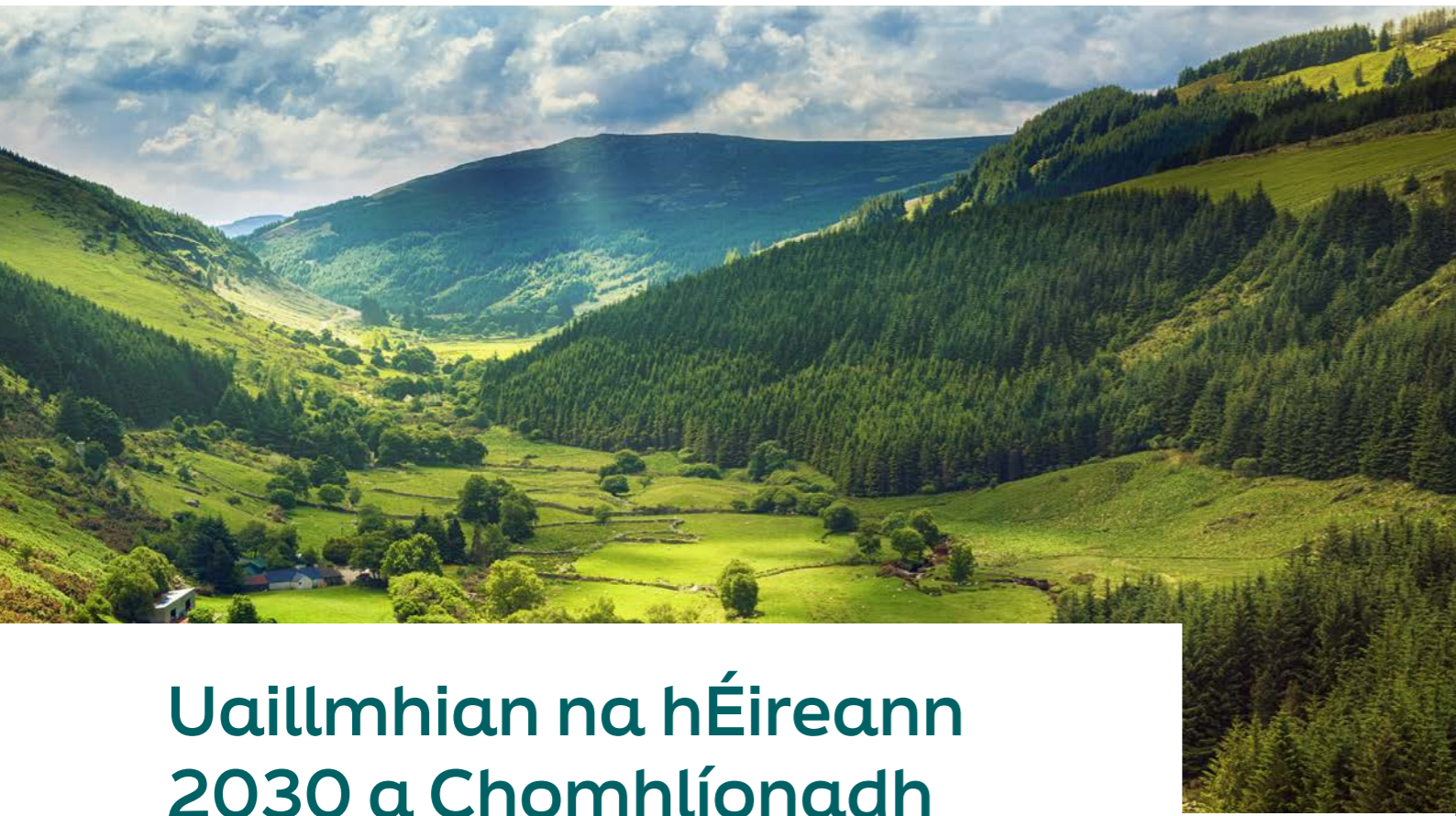
Ionchas Geimhridh 2023-24

Cabhraíonn Ionchas an Gheimhridh le heolas a chur ar fáil don tionscal leictreachais agus tacaíonn sé le hullmhúchán do na míonna amach romhainn. Déanann EirGrid staidéar ar an acmhainn giniúna a bhfuiltear ag súil léi agus ar an éileamh ar leictreachas atá tuartha chun a fháil amach an bhfuil corrlach leordhóthanach acmhainne giniúna ann. Ansin saináithnítear in Ionchas an Gheimhridh

tréimhsí ina bhfuil an corrlach idir acmhainn giniúna agus buaicéileamh tuartha íseal, agus ina bhféadfadh slándáil soláthair an chórais leictreachais a bheith i mbaol. Is measúnú thar am ar leith é atá bunaithe ar an bhfaisnéis is fearr atá ar fáil ag an am agus dá bhrí sin tá sé faoi réir athraithe. Léiríodh in obair a rinneadh le linn na bliana airgeadais seo ar Ionchas Geimhridh 2023-24 go bhfuil riosca níos ísle ann d'fholáirimh chórais i gcomparáid leis an nGeimhreadh roimhe

sin. Is amhlaidh atá mar gheall ar Chlár um Shlándáil Soláthair Leictreachais CRF chomh maith le raon fachtóirí eile lena n-áirítear dlúthchomhordú ár bhfoireann Oibríochtaí lenár gcomhghleacaithe sa Bhreatain Mhór chun tacaíocht leanúnach a chinntiú ar an Idirnascaire Thoir-Thiar, giniúint in-athnuaite leordhóthanach ag brath ar an aimsir agus briseadh síos beagán níos ísle ná mar a bhíodhas ag súil leis nó briseadh éigeantach giniúna.





Uaillmhian na hÉireann 2030 a Chomhlíonadh

Ár dTodhchaí Leictreachais a Mhúnlú

I mí an Mheithimh d'fhoilsíomar [Treochlár Ár dTodhchaí Leictreachais a Mhúnlú](#), Leagan 1.1 (SOEF v1.1), garspíoc shuntasach i rith na bliana airgeadais seo. Tagann sé seo sna sála ar fhoilsiú Threochlár Bunaidh Ár dTodhchaí Leictreachais a Mhúnlú i mí na Samhna 2021.

Éilíonn an eangach leictreachais athrú nach bhfacthas a leithéid riamh cheana go dtí 2030 de réir mar a chuirtear deireadh le gual agus giniúint breosla iontaise eile agus go ndéantar leibhéil mhéadaitheacha d'fhuinnimh in-athnuaite a chomhtháthú sa chóras leictreachais. Ós rud é go bhfuil giniúint in-athnuaite athraitheach toisc go mbraitheann sí ar dhálaí aimsire, ní bhíonn infhaighteacht ardleibhéal giniúna in-athnuaite i gcónaí ag teacht le tréimhsí d'éileamh ard ar bhonn laethúil, seachtainiúil nó míosúil. Dá bhrí sin, príomhghné dár n-iarrachtaí dícharbónaithe ná an úsáid is mó is féidir a bhaint as fuinneamh in-athnuaite nuair a bhíonn sé ar fáil go flúirseach agus an gá atá lena leithéid a laghdú le linn tréimhsí éilimh níos ísle. Ina theannta sin, ní mór an eangach a threisiú chun a chinntiú gur féidir leictreachas a iompar ó fhoinsí fuinnimh in-athnuaite go dtí na suíomhanna ardéilimh.

Tugann breac-chuntas in *SOEF v1.1* ar ár bplean chun an eangach a ullmhú, faoi 2030, ionas gur féidir 80% ar a laghad den leictreachas a fháil ó fhoinsí in-athnuaite, amhail an ghaoth agus an ghrian. Léirítear sa Treochlár nuashonraithe athruithe éagsúla ar bheartais athraithe aeráide in 2022. In Éirinn agus i dTuaisceart Éireann araon, méadaíodh na spriocanna maidir le 70% den leictreachas a fhoinsiú ó ghiniúint in-athnuaite faoi 2030 go dtí 80%. Go suntasach, in Éirinn bunaíodh buiséid charbóin agus uasteorainneacha astaíochtaí earnála araon, agus leagadh síos i bPlean Gníomhaithe ar son na hAeráide 2023 spriocanna uaillmhianacha maidir le hacmhainn suiteáilte giniúna in-athnuaite; éileoidh na hathruithe seo ar Éirinn 9GW de ghiniúint gaoithe a dhéanamh ar talamh, 5GW de ghiniúint gaoithe ar talamh nasctha leis an eangach agus 8 GW de ghiniúint gréine fótavoltachais faoi 2030.

I gcomparáid le treochlár bunaidh *TLM*, is ionann é seo agus méadú de 3.3GW de ghaoth ar talamh agus 6.5GW de ghiniúint gréine fótavoltachais, ainneoin nach bhfuil na spriocanna do ghaoth ar talamh athraithe.

Leagtar amach sa *TLM* nuashonraithe bealach i dtreo na spriocanna uaillmhianacha a bhaint amach, ach is dúshlán ollmhór atá ann agus ní féidir le EirGrid ach gnéithe den treochlár a bhaineann lenár sainchúram a chomhlíonadh. Éileoidh seachadadh an aistrithe comhoibriú gan fasach ar fud an éiceachórais ar fad chomh maith le tacaíocht láidir ón bpobal.

Sa treochlár glactar le cur chuige atá bunaithe ar an gcóras iomlán chun tacú le claochlú riachtanach an chórais cumhachta. Breithnítear ann forbairt an ghréasáin tarchurtha, rannpháirtíocht an phobail agus na bpáirtithe leasmhara, éabhlóid oibríochtaí córais agus margáí leictreachais a dhreasú go hiomchuí. Tá tuilleadh eolais maidir leis seo le fáil thíos:

Bonneagar líonra: Tá líon suntasach tionscadal athneartaíthe líonra aitheanta againn chun an eangach a neartú ionas gur féidir léi spriocanna 2030 a chomhlíonadh. Níl sé éasca bonneagar líonra nua a fhorbairt agus tógann sé am. Dá bhrí sin, tá sé ríthábhachtach an leas is fearr is féidir a bhaint as an mbonneagar líonra atá ar fáil cheana. Chomh maith leis sin, beidh orainn moil in-athnuaite a fhorbairt agus ciallaíonn sé sin go mbeidh orainn roinnt tionscadal giniúna in-athnuaite a bhailiú agus iad a nascadh le codanna sonracha den eangach a bhfuil acmhainn bhreise acu. Mar gheall ar inathraitheacht na giniúna in-athnuaite, d'fhéadfadh an soláthar an t-éileamh a sháru uaireanta. Trí theicneolaíochtaí stórála fuinnimh nua agus idirnascaid a thírthá eile a fhorbairt, bainfear an oiread tairbhe agus is féidir as an mbarrachas giniúna in-athnuaite, ar príomhchuspóir den treochlár seo é.

Rannpháirtíocht: Roimh 2030, fad is atá bonneagar eangaí nua á fhorbairt againn, tá sé ríthábhachtach go dtacóidh úinéirí talún aonair linn, mar aon lena gcomharsana agus an pobal trí chéile. Áireofar inár n-iarrachtaí rannpháirtíochta leanúint ar aghaidh ag cruthú spásanna le haghaidh rannpháirtíochta i ngach mórthionscadal agus comhoibriú le daoine ag leibhéal áitiúil agus náisiúnta ag ár Seó Bóthair Saoránach Fuinnimh. Leanfaimid orainn freisin le deis a thabhairt do dhaoine óga díriú ar ár gcuid oibre, ár mBeartas Sochair Pobail a chothabháil agus bealaí a fhiosrú chun deiseanna uasoiliúna a sholáthar do phobail áitiúla san éiceachóras fuinnimh.

Chun leanúint lenár rannpháirtíocht le gníomhaithe tionscail, óstálfaimid an [Chomhairle Chomhairleach um Ár dTodhchaí Leictreachais a Mhúnlú](#) agus eagróimid fóraim tionscail maidir leis an Treochlár go rialta. Má theastaíonn tuilleadh eolais uait faoin tslí a n-oibrímid le pobail agus leis an saoránach, féach leathanach 100.

Oibríochtaí Córais: chun spriocanna 2030 a chomhlíonadh, ní mór do chóras cumhachta na hÉireann freastal ar leibhéil fuinnimh in-athnuaite nach bhfacthas a leithéid riamh cheana do chóras dár méid féin. Beidh gá le héabhlóid mhór ar an gcaoi a bhfeidhmíonn an córas. Tá ceithre phríomhghníomhaíocht ar bun againn chun na hathruithe a theastaíonn a achtú: prótacail agus beartais oibríochtaí nua a fhorbairt, ag cinntiú go bhfuil na caighdeáin oibríochtaí agus na seirbhísí córais cearta i bhfeidhm againn, ag cur lenár n-uirlisí oibríochtaí sa lárionad rialaithe agus ag cumasú teicneolaíochtaí agus nuálaíochtaí nua ar an gcóras cumhachta. Tá comhpháirtíochtaí láidre idir EirGrid agus SONI ag tacú le gach ceann de na ceithre réimse, mar oibreoirí córais tarchurtha in Éirinn agus i dTuaisceart Éireann agus a n-oibreoirí córais dáileacháin contrapháirte, Líonraí BSL agus Líonraí NIE i ngach dlínse chun a chinntiú go gcomhlíontar riachtanais na bpáirtithe leasmhara go léir.

Margáí Leictreachais: Tá gá le hathrú chun cabhrú leis an dearadh margaidh a fhorbairt chun tacú leis na spriocanna méadaithe a bhaint amach. Ní mór na margáí a ailíniú leis na dúshláin oibríochtaí a bhaineann le méideanna móra fuinnimh in-athnuaite a thrádáil. Tá gá le socruithe trádála iomlána idir an MLA agus margáí na Breataine Móire agus an Aontais Eorpaigh; san áireamh anseo beidh iarrachtaí a chinntiú go bhfuil struchtúir mhargaidh i gcomhréir le reachtaíocht an Aontais, idirnascaid idir tíortha a úsáid, agus onnmhairiú agus allmhairiú éifeachtúil méideanna móra fuinnimh in-athnuaite a éascú. Thar aon ní eile, tá gá le margáí acmhainne dea-fheidhmiúla chun infheistíocht a dhreasú sna saoráidí giniúna atá riachtanach chun an claochlú a chumasú. Ní mór é sin go léir a bhaint amach agus feabhas a chur ar na torthaí eacnamaíocha do thomhaltóirí ag an am céanna.



Le linn na bliana airgeadais seo, tá dul chun cinn suntasach déanta ag EirGrid maidir le hobair a bhaineann lena sainchúram sna ceithre réimse den Treochlár. Tá eolas mionsonraithe maidir le nuashonruithe ar thionscadail mhóra faoi réimsí an bhonneagair líonra agus ár sruthanna oibre rannpháirtíochta le fáil i gcodanna éagsúla den tuarascáil seo. Faoi oibríochtaí córais, san áireamh i measc na bpríomhtháirgí insoláthartha tá foilsiú ár [dTreachlár Beartais Oibríúcháin](#) (féach thíos) ina leagtar amach ár bplean chun freastal ar fhás leanúnach i nginiúint in-athnuaite athraitheach neamh-shioncronach idir seo agus 2030. Leanamar ar aghaidh ag tacú le hathruithe criticiúla sa mhargadh leictreachais atá dírithe go cuí ar infheistíochtaí ó fhorbróirí tríú páirtí a chinntiú chun réitigh a sholáthar chun déileáil le dúshlán an chórais cumhachta ag costas inacmhainne don tomhaltóir. Chomh maith leis sin, thacaíomar leis na húdaráis rialála in Éirinn agus i dTuaisceart Éireann chun príomhshruthanna oibre a chur chun cinn, go háirithe i ndáil le Sceidealú agus Seoladh, agus na Socruithe do Sheirbhísí Córais Amach Anseo.

Bhí rannpháirtíocht leis an bpobal agus leis an tionscal le bliain anuas rithábhachtach chun Treochlár nuashonraithe *TLM leagan 1.1* a chur i dtoll a chéile, mar aon le samhaltú agus anailís ar athneartú líonra agus athbhreithniú a dhéanamh ar oibríochtaí margaidh leictreachais agus ar oibríochtaí córais. Tá sé mar aidhm againn an Treochlár a nuashonrú go rialta mar fhreagairt do na forbairtí teicneolaíochta, eacnamaíochta, beartais agus córais is déanaí. Leanfaimid ar aghaidh ag obair i gcomhar le Rialtais agus leis na húdaráis Rialála, agus ag dul i gcomhairle le páirtithe leasmhara an tionscail agus leis an bpobal chun a chinntiú go bhfuil ár gcóras fuinnimh sábháilte, inacmhainne, slán, iontaofa agus inbhuanaithe.

Treochlár Beartais Oibríúcháin

Mar chuid den obair faoi Threochlár nuashonraithe Áir dTodhchaí Leictreachais a Mhúnú, i mí na Nollag 2022, d'fhoilsíomar [Treochlár Beartais Oibríúcháin 2023-2030](#). Leagtar amach sa doiciméad seo ár bplean go dtí 2030 chun freastal ar fhás leanúnach i nginiúint in-athnuaite athraitheach, neamh-shioncronach.

Déantar cur síos ann ar an gcomhthéacs, na gníomhaithe, na hamlínthe, na garspriocanna, na gníomhaíochtaí agus na tionchair pháirtithe leasmhara a bhfuil gá leo i ngach réimse beartais oibríochtúil chun uaillmhian spriocanna dícharbónaithe an rialtais don earnáil leictreachais a chomhlíonadh.

Cásanna Fuinnimh an Lae Amárach 2023 (CFLA 2023)

Ag cur leis an obair a rinneadh ar threochlár *TLM*, le bliain anuas, rinneamar dul chun cinn freisin ar an obair maidir le *Cásanna Fuinnimh an Lae Amárach 2023 (CFLA 2023)* a ullmhú le haghaidh comhairliúcháin phoiblí ag deireadh na bliana airgeadais. Léirítear i *gCásanna Fuinnimh an lae amárach* na cásanna fadtéarmacha fuinnimh d'Éirinn agus do Thuaisceart Éireann agus déantar machnamh ar an gcaoi a bhféadfadh an t-éileamh agus an ghiniúint leictreachais forbairt sa tréimhse idir 2035 agus 2050. Is príomhthionscnamh straitéiseach é seo a bheidh mar bhonn le pleanáil agus forbairt fadtéarmach an chórais leictreachais, don tréimhse idir 2035 agus 2050.



An tIdirnascaire Ceilteach

Is nasc fomhuirí pleanáilte é an tIdirnascaire Ceilteach chun malartú leictreachais idir Éire agus an Fhrainc a cheadú. Ó 2011 i leith, tá EirGrid ag obair lena eagraíocht choibhéiseach sa Fhrainc, Réseau de Transport d'Electricité (RTE), chun teacht ar an mbealach is fearr chun an t-idirnascaire a fhorbairt chun leas custaiméirí agus margáí leictreachais in Éirinn, sa Fhrainc agus san AE. Beidh an t-idirnascaire thart ar 575 km ar fad agus beidh acmhainn 700 MV aige – go leor chun cumhacht a sholáthar do 450,000 teach. Tá costas réamh-mheasta de thart ar €1.623bn air agus tá sé páirtmhaoinithe ag an AE. Is Tionscadal ar mhaithe le Leas na hEorpa i gCoitinne (PCI) ainmnithe é.

Cabhróidh an tIdirnascaire Ceilteach le córas fuinnimh chomhtháite a fhorbairt do mhargadh fuinnimh na hEorpa. Cabhróidh margadh fuinnimh atá comhtháite go hiomlán leis an Aontas a bheartas fuinnimh agus a chuspóirí aeráide maidir le fuinneamh inacmhainne, slán agus inbhuanaithe a bhaint amach do gach saoránach; fuinneamh in-athnuaite amhail grianchumhacht a chur chun cinn chun cabhrú leis an aistriú chuig todhchaí fuinnimh ísealcharbóin agus feabhas a chur ar onnmhairí leictreachais chuig margáí agus tomhaltóirí laistigh agus lasmuigh den Eoraip.

Rachaidh an tIdirnascaire Ceilteach chun tairbhe d'Éirinn, don Fhrainc agus don Aontas Eorpach. Ciallóidh sé go mbeidh an soláthar leictreachais níos sláine toisc go soláthraíonn sé an t-aon nasc díreach fuinnimh atá ag Éirinn le ballstát den AE (i ndiaidh don Ríocht Aontaithe an tAontas Eorpach a fhágáil), cabhróidh sé linn ár gcuspóirí aeráide a chomhlíonadh agus cabhróidh sé leis an gcostas leictreachais a laghdú.

Garsprioc shuntasach i mbliana ba ea conarthaí a shíniú le Siemens Energy chun stáisiúin tiontaire a fhorbairt in Éirinn agus sa Fhrainc agus le déantóirí cáblaí na Fraince, Nexans, a dhéanfaidh an cábla 575 ciliméadar a dhearadh agus a shuiteáil. Lena chois sin, síníodh comhaontuithe le haghaidh maoiniú €800 milliún atá le cur ar fáil ag an mBanc Eorpach Infheistíochta, Banc Danske, Barclays agus BNP.

D'oibrigh na foirne in EirGrid agus in RTE i ndlúthpháirt lena chéile i rith na bliana chun dearáí mionsonraithe a ullmhú don trealamh fostáisiúin cábla agus tiontaire, chun monatóireacht a dhéanamh ar phleananna gníomhaíochta na céime tógála chun a chinntiú go bhfuil siad ag teacht leis an gconradh agus leis na ceanglais theicniúla, d'fhonn a chinntiú go bhfuil na ceadúnais agus na húdaruithie riachtanacha go léir i bhfeidhm, agus chun obair ar na láithreáin in Éirinn agus sa Fhrainc a eagrú sula gcuirfear tús leis an obair thógála ag deireadh 2023.

Anuas air sin, cuireadh tús le suirbhéanna muiri tosaigh do chodanna den bhealach fomhuirí in 2023 agus leanfar leis na suirbhéanna seo in 2024 mar chuid den obair ullmhúcháin atá á déanamh don chéad suiteáil den chábla sa Mhuir Cheilteach in 2025.

Féach leathanach 101 chun eolas a fháil faoi Chiste Sochar an Phobail Cheiltigh.



Soláthar Bonneagair

Tionscadal 110 kV Chonnacht Thuaidh

Is éard atá i dtionscadal Chonnacht Thuaidh ná cábla leictreachais nua faoi thalamh 110 kV, 60km ar fad, ó Fhostáisiún na Muaidhe i mBéal an Átha, Co. Mhaigh Eo go dtí Fostáisiún na Tóna Rua i mBealach an Doirín, Co. Ros Comáin. Tá gá freisin le huasghráduithe agus le hoibreacha sínte ar fhostáisiúin na Muaidhe agus na Tóna Rua ar an líne lasnairde 110 kV atá ann cheana féin idir fostáisiúin na Tóna Rua agus an Átha Leacaigh i gCo. Ros Comáin.

Gintear méid mór leictreachais in-athnuaite i dTuaisceart Chonnacht i láthair na huairé agus tá níos mó beartaithe sna blianta amach romhainn. Ós rud é nach féidir leis an líonra leictreachais áitiúil atá ann faoi láthair an sreabhadh cumhachta a bhfuiltear ag súil leis a bhainistiú, ní mór dúinn an eangach sa cheantar a fheabhsú. Cabhróidh an líne tarchurtha nua leis an eangach sa réigiún a neartú. Cabhróidh sé seo le tacú le forbairt leanúnach shóisialta agus eacnamaíoch an cheantair, tionscal oiriúnach a mhealladh agus cur ar chumas an phobail áitiúil aistriú go dtí carbón íseal san áireamh.

Rinneadh dul chun cinn suntasach ar an tionscadal seo le linn na bliana airgeadais seo. Tar éis dúinn iarratas pleanála um

Fhorbairt Bonneagair Straitéisigh a chur faoi bhráid an Bhoird Pleanála i mí an Mheithimh 2022, tionóladh grúpa oibre i mí Eanáir 2023 a raibh ionadaithe ó Bhonneagar Iompair Éireann (TII), EirGrid, Líonraí BSL agus páirtithe leasmhara ábhartha eile páirteach ann chun díriú ar na tuairimí a bhí faighte, agus chun teacht ar chomhaontú trí chomhoibriú, maolú agus athdhearadh nuair is gá.

I mí Mheán Fómhair 2023, thug An Bord Pleanála cead pleanála, faoi réir 31 coinníoll, agus bhí an grúpa oibre tar éis dul i ngleic lena bhformhór cheana féin trí bhealach cábla a athdhearadh.

Leanadh ar aghaidh le rannpháirtíocht shuntasach le páirtithe leasmhara agus leis an bpobal áitiúil i rith na bliana seo, lena n-áirítear tríd an bhfóram pobail agus trí scéim sochar pobail.

Is gné lárnach den chlár iad fostáisiúin nua a leathnú agus a fhorbairt agus rinneadh dul chun cinn suntasach i rith na bliana airgeadais. Dheimhniomar na roghanna feidhmíochta is fearr agus chuireamar iarratais phleanála isteach le haghaidh síneadh fhostáisiúin 220kV Belcamp agus fostáisiún nua 220kV an Phoill Bhig i mí Feabhra agus i mí an Mheithimh 2023 faoi seach, agus táimid ag leanúint ar aghaidh leis an obair agus ag súil le cead pleanála a fháil.

I gcás an dá fhostáisiúin, leanamar orainn ag forbairt na sonraí mionsonraithe dearaidh agus tógála a bhí fágtha, lena n-áirítear iniúchadh láithreáin agus suirbhé i gcomhar le Líonraí BSL.

I rith na bliana cheapamar foireann chun leanúint ar aghaidh ag obair ar na staidéir roghanna agus féidearthachta do thrí thionscadal eile a bhaineann leis na comhéadain idir na líonraí tarchurtha (ardvoltas) agus dáileacháin (voltas meánach/ íseal) a ligeann do chumhacht sreabhadh go dtí an áit a bhfuil gá léi i mBaile Átha Cliath. Nuair a bheidh siad críochnaithe, cuirfidh na tionscadail acmhainn ar fáil chun freastal ar éileamh méadaitheach ó fhorbairt réadmhaoine cónaithe agus tráchtála agus leictreáil teasa agus iompair ar fud na réigiúin thuaidh, theas, láir agus thiar de mhórcheantar Bhaile Átha Cliath.

Uasghrádú ar Eangach Chill Dara-na Mí

Cuirfidh Uasghrádú Eangach Chill Dara-na Mí nasc

leictreachais ardachmhainne faoi thalamh ar fáil idir Baile Uí Dhuinn, Contae Chill Dara agus Fearann na Coille, Contae na Mí. Meastar go bhfuil an tionscadal riachtanach chun spriocanna fuinnimh in-athnuaite 2030 an Rialtais a chomhlíonadh, lena n-áirítear leictreachas a iompar ó fhoinsí in-athnuaite eischósta. Cabhróidh sé freisin le freastal ar an éileamh méadaitheach ar leictreachas in oirthear na hÉireann, mar gheall ar mhéadú ar an daonra agus ar ghníomhaíocht gheilleagrach sa réigiún.

I mí Aibreáin 2023, chuir EirGrid iarratas pleanála d'Fhorbairt Bonneagair Straitéisigh faoi bhráid an Bhoird Pleanála don tionscadal seo. Rinneadh é seo i ndiaidh tréimhse de mheasúnuithe teicniúla, comhairliúcháin agus rannpháirtíocht fairsing le pobail áitiúla, chomh maith le Comhairlí Contae Chill Dara agus na Mí agus páirtithe leasmhara eile.

I mí Lúnasa 2023, chuir EirGrid tús le himscrúduithe talún feadh bhealach an chábala. Bhí na hoibreacha seo riachtanach chun cinneadh a dhéanamh maidir le láithreach seirbhísí faoi thalamh, chun na coinníollacha talún a aithint, agus chun cabhrú le leagan amach agus suíomh an chábala atá beartaithe a dhearadh. Leanfar leis na himscrúduithe talún sna míonna amach romhainn agus cuirfear críoch leo in Earrach 2024.

Uasghrádú ar Eangach Oirthear na Mí-Bhaile Átha Cliath Thuaidh

Is éard atá i gceist le tionscadal uasghrádaithe Oirthear na Mí-Bhaile Átha Cliath Thuaidh ná nasc cábla faoi thalamh ardachmhainne 400 kV a fhorbairt ó Fhearann na Coille, Contae na Mí go dtí Belcamp i dtuaisceart Bhaile Átha Cliath. Neartóidh an t-uasghrádú seo an eangach leictreachais in oirthear na Mí agus i dtuaisceart Bhaile Átha Cliath chun feabhas a chur ar aistriú leictreachais ar fud an líonra tarchurtha atá ann cheana féin.

Ag deireadh 2022, forbraíodh ceithre rogha bealaigh faoi thalamh agus foilsíodh iad le haghaidh comhairliúcháin poiblí 12 sheachtain le pobail, príomhpháirtithe leasmhara agus úinéirí talún. I mí Aibreáin 2023, fógraíodh an bealach feidhmíochta is fearr is dealraithe a roghnófar ina cuireadh san áireamh aiseolas faighte ó gcomhairliúcháin poiblí agus cur i bhfeidhm na hanailíse ilchritéir ar fhachtóirí teicniúla, eacnamaíochta, comhshaoil, socheacnamaíochta agus inseachadtachta. Ó shin i leith, rinneadh tuilleadh staidéar teicniúil agus iniúchtaí ar an láthair chomh maith le rannpháirtíocht le cónaitheoirí, úinéirí talún, grúpaí pobail, údarás áitiúla agus páirtithe leasmhara eile. Mar thoradh air sin, foilsíodh an bealach feidhmíochta is fearr i Meán Fómhair 2023, leagan beartaithe den bhealach a moladh i mí Aibreáin. Tá an

bealach 38km ar fad, limistéar easbhóthair 11km san áireamh.

Athraíodh an reachtaíocht phleanála i mí Iúil 2023, agus tugadh isteach ceanglais nua maidir le fáil a bhaint, rud a chiallaíonn go gcaithfear Tuarascáil Measúnachta Tionchair Timpeallachta a dhéanamh don tionscadal. Táthar ag súil go gcuirfear an t-iarratas ar chead pleanála isteach i lár 2024.

Laois-Cill Chainnigh

Is tionscadal athneartaithe eangaí é tionscadal Laoise-Chill Chainnigh a bhaineann le líne tharchuir nua 110 kV a fhorbairt idir an dá chontae agus nasc nua leis an líonra 400 kV sa réigiún. Tá roinnt tionscadal tógála i gceist leis na forbairtí bonneagair atá beartaithe, lena n-áirítear dhá fhostáisiún nua atá suite soir ó dheas ó Phort Laoise agus i mBéal Átha Ragad i dtuaisceart Chill Chainnigh faoi seach. Déanfar uasghrádú ar fhostáisiún i gcathair Chill Chainnigh agus tógfar líne tharchuir idir an dá stáisiún nua chomh maith.

Le dhá mhí dhéag anuas, rinneadh roinnt forbairtí tábhachtacha a bhain leis an tionscadal seo. Tá oibreacha fostáisiúin Bhéal Átha Ragad agus Chill Chainnigh curtha i gcrích agus tá an dá stáisiún tar éis fuinneamh a chur ar fáil don chóras tarchurtha. Cuireadh oibreacha líne lastuas idir an dá stáisiún seo i gcrích agus chuir siad fuinneamh ar fáil freisin. Rinneadh dul chun cinn suntasach ar an líne tharchuir nua, agus bhí oibreacha tógála faoi lán seoil.



An Idirnascaire Thuaidh-Theas

Is líne leictreach lastuas é tionscadal an Idirnascaire Thuaidh Theas 400kV atá 138km ar fad agus ina bhfuil 401 túr nua a thrasnaíonn na contaetha seo a leanas – Co. na Mí, Co. an Chabháin agus Co. Mhuineacháin in Éirinn agus Co. Ard Mhacha agus Co. Thír Eoghain i dTuaisceart Éireann, áit a nascfar í le fostáisiún nua 400/275kV atá beartaithe a fhorbairt in Turleenan, Co. Thír Eoghain.

Bhí an tionscadal seo faoi réir roinnt athbheithnithe neamhspleácha. I mhí an Mhárta 2023, d'fhoilsigh an Rialtas [athbheithniú ar an Idirnascaire Thuaidh-Theas](#) inar glacadh le torthaí tuarascálacha roimhe seo, lena n-áirítear Coimisiún Saineolaithe 2018, inar tugadh le fios gur cheart leanúint ar aghaidh leis an idirnascaire a fhorbairt mar líne lastuas mar a bhí beartaithe. Tá cead

pleanála iomlán ag an tionscadal in Éirinn agus i dTuaisceart Éireann, agus táthar ag leanúint ar aghaidh go dtí an chéad chéim eile anois.

In 2022-23, rinne Líonraí BSL agus Líonraí NIE tollphoill imscrúdaithe láithreáin agus suirbhéanna comhshaoil agus teicniúla ag roinnt suíomhanna túir feadh an bhealaigh chun eolas a bhailiú mar chuid den obair ullmhúcháin a bhain leis an gcéim tógála agus d'fhonn a chinntiú go raibh gach ceanglas a bhain leis an gcead pleanála á chomhlíonadh. Bhronn Líonraí BSL creatchonradh chun túir a sholáthar don idirnascaire agus d'eisigh sé tairiscintí chun gach comhpháirt líne lastuas eile a sholáthar. Eisíodh an príomhchreat tairisceana tógála freisin agus táthar ag súil go mbronnfar é sna míonna amach romhainn. Bhí an obair ullmhúcháin do rannpháirtíocht úinéirí talún ar siúl roimh chumarsáid a eisiúint go foirmiúil i mí Dheireadh Fómhair 2023.

Foinsí Fuinnimh do Chustaiméirí – Fuinneamh In-athnuaite agus Stóráil Fuinnimh

Sa bhliain airgeadais 2022-23, cuireadh foinsí fuinnimh ar fáil do roinnt tionscadal fuinnimh in-athnuaite in Éirinn. Cuireadh foinsí fuinnimh ar fáil do thrí thionscadal feirme gaoithe ar talamh mar aon le ceithre fheirm ghrianchumhachta. Tá acmhainn chomhcheangailte 434MV ag na tionscadail giniúna in-athnuaite seo agus beidh ról tábhachtach acu maidir le dul chun cinn a dhéanamh i dtreo spriocanna 2030. Nascadh tionscadal amháin Córas Stórála Fuinnimh i gCeallraí (CSFC) le toilleadh 75MV.

Fuinneamh Eischósta

Fianaise ar uailmhianta méadaithe an Rialtais maidir le gníomhú ar son na haeráide – 80% de leictreachas in-athnuaite a sholáthar faoi 2030 – is ea go n-áirítear in CAP23 an cuspóir go suiteálfar 5 GW de ghiniúint gaoithe eischósta faoi dheireadh na dtréimhse deich mbliana.

I mbliana, leanadh ar aghaidh ag obair ar ról leathnaithe EirGrid a chur i bhfeidhm, a chuimsíonn oibriú agus úinéireacht eangach tarchurtha leictreachais eischósta na hÉireann, mar atá ainmnithe i [Ráiteas Beartais an Rialtais maidir leis an gCreat do Chóras Tarchurtha Leictreachais Eischósta na hÉireann 2021](#). Rinneadh cur síos sa Ráiteas Beartais seo ar thrí chéim d'fhorbairt na heangai eischósta, agus tá an chéad chéim bunaithe ar shamhail dhílártaite faoi stiúir an fhorbróra, agus is meascán de thionscadail OCD nó tionscadail faoi stiúir an fhorbróra an dara céim, a chuirfeadh i gcrích i ndiaidh tríú céim lártaite agus pleanbhunaithe ó 2030 ar aghaidh. Beidh gach céim ailínithe le ceantanna faoin Scéim Tacaíochta um Leictreachas In-athnuaite Eischósta (STLIE) faoi stiúir an Rialtais.

Tá EirGrid ag tacú go hiomlán leis an aistriú céimnithe a shamhlaítear sa [Ráiteas Beartais maidir le gaoth eischósta](#), agus le bliain airgeadais anuas tá sé ag leanúint ar aghaidh ag obair le RCAC agus CRF chun tacú le seachadadh.

San áireamh anseo tá rannpháirtíocht i dTascfhórsa Fuinnimh Gaoithe Eischósta an Rialtais.

I mí na Bealtaine 2023, reáchtáil EirGrid an chéad chomórtas ceant faoi Scéim Tacaíochta do Leictreachas In-athnuaite Eischósta 1 (STLIE 1) thar ceann RCAC, mar atá mínithe ar leathanach 63. Táimid anois ag tacú leis na tionscadail rathúla chun dul chun cinn a dhéanamh trína bpróiseas deartha agus toilithe.

I mí an Mhárta 2023, d'fhoilsigh Rialtas na hÉireann an [Ráiteas Beartais maidir leis an gCreat do Chéim a Dó de Ghaoth Eischósta](#): Dlús a chur le Clár Fuinnimh Eischósta na hÉireann. Sa Ráiteas Beartais seo sainithníodh EirGrid mar fhorbróir an bhonneagair tarchurtha eangai eischósta nua. Bunaithe air sin, tá tús curtha againn le Tionscadal Tarchurtha Eischósta an Chósta Theas, a bheidh ar an gcéad nasc leictreachais in-athnuaite eischósta in Éirinn faoi stiúir an stáit. Tá tús curtha againn le staidéir chun measúnú a dhéanamh ar na modhanna nasctha féideartha do na tionscadail giniúna eischósta seo ar chósta theas na hÉireann. Tá an anailís seo faoi réir tuilleadh roghanna, measúnú comhshaoil agus comhairliúcháin poiblí toisc go bhfuil an fhorbairt ag céim an-luath.

Le linn 2022-23, d'oibrigh EirGrid le ENTSO-E agus le OCTanna Eorpacha eile chun an chéad [Plean Forbartha Líonra Eischósta](#)

(PFLE) a chur ar fáil a bhfuil sainordú ag ENTSO-E é a fhoilsiú faoi mhí Eanáir 2024. Léireofar sa PFLE conas a d'fhéadfadh eangach leictreachais eischósta uile-Eorpach, uailmhianta Ballstáit den AE maidir le fuinneamh in-athnuaite eischósta a chomhlíonadh in 2040 agus in 2050.

Tá EirGrid rannpháirteach go gníomhach freisin in OCTanna eile, faoi [Dhearbhú Ostend](#), comhaontaithe ag naoi dtír sa Mhuir Thuaidh ar an 24 Aibreán 2023, Éire san áireamh, agus é mar aidhm tionscadail tarchurtha eischósta a shainithint agus a mheas agus beartas trasteorann a fhorbairt a bhaineann le forbairt tarchurtha eischósta.

Beidh ról mór ag idirnasc le dlínsí eile i ndáil le deis a thabhairt d'Éirinn a hacmhainneacht shuntasach fuinnimh in-athnuaite eischósta a chomhlíonadh. Chomh maith le tacú le RCAC i ndáil le forbairt a [Ráiteas Beartais maidir le hIdirnasc](#), a foilsíodh i mí Iúil 2023, tá EirGrid ag fiosrú tuilleadh deiseanna idirnáisc trasteorann le OCTanna eile.



Ár dToghcháí Fuinnimh Eischósta a Mhúnlú

I mí Mheán Fómhair 2023, sheolamar go poiblí Tionscadal Tárchurtha Eischósta an Chósta Theas agus d'fhoilsíomar an plean *Ár dToghcháí Fuinnimh Eischósta a Mhúnlú*, a bhfuil sé mar aidhm leis feacht a ardú ar ról EirGrid i seachadadh spriocanna an Rialtais a bhaineann leis an gcósta agus an obair atá idir lámha againn chun ullmhú dá sheachadadh.

Mar chuid de *Ár dToghcháí Fuinnimh Eischósta a Mhúnlú*, tá sé beartaithe ag EirGrid fostáisiúin leictreachais eischósta a fhorbairt, mar aon leis na cáblaí leictreachais faoin bhfarraige a ghabhann leo. Leis an mbonneagar nua seo, tabharfar an leictreachas a ghintear sna feirmeacha gaoithe eischósta ar ais chuig an eangach leictreachais náisiúnta.

Chun an sprioc seo a chomhlíonadh, beidh orainn na nithe seo a leanas a fhorbairt:

- Fostáisiún eischósta amach ó chósta Phort Láirge nó Loch Garman.
- Fostáisiún eischósta amach ó chósta Chorcaí.
- Nasc idir na fostáisiúin eischósta agus na fostáisiúin atá ar talamh cheana féin. Beidh cáblaí leictreachais faoin bhfarraige agus faoi thalamh i gceist leis seo.
- Fostáisiúin nua a bheidh gar do na fostáisiúin ar tír atá ann cheana féin.

Cabhróidh sé seo le suas le 900 MV de leictreachas breise a sholáthar – dóthain chun fuinneamh glan a chur ar fáil do bheagnach milliún teach. Ginfear an leictreachas nua seo ag feirmeacha gaoithe amach ón gcósta in uisce na hÉireann.

Oscailt Oifig Chorcaí

Ba gharsprioc thábhachtach don eagraíocht i mbliana é oscailt an spáis oifige nua i gCorcaigh i mí Aibreáin 2023. Úsáidfear an oifig seo mar bhonn chun tacú le bonneagar criticiúil a sholáthar chun spriocanna an Phlean Gníomhaíthe ar son na hAeráide a chomhlíonadh, lena n-áirítear an tdirnascaire Ceilteach a thógáil leis an bhFrainc agus an eangach leictreachais eischósta a fhorbairt. Chomh maith leis sin, beidh foireann na hoifige freagrach as forbairt fostáisiúin leictreachais eischósta a chomhordú a nascfaidh fuinneamh in-athnuaite eischósta amach ón gcósta theas leis an eangach.

Scéimeanna Tacaíochta Leictreachais In-athnuaite

Tacaítear le forbairt na giniúna in-athnuaite trí Scéimeanna Tacaíochta Leictreachais In-athnuaite (STLI) an Rialtais atá maoinithe ag tomhaltóirí leictreachais. Cuireadh de chúram ar EirGrid ceantanna STLI a oibriú thar ceann an Rialtais.

I mí na Bealtaine 2023, sheolamar an tríú ceant Scéim Tacaíochta Leictreachais In-athnuaite 3 (STLI 3) ar talamh. Tríd is tríd, rinne 36 tionscadal iarratas chun páirt a ghlacadh sa cheant seo agus cháiligh 31 tionscadal. Críochnaíodh an ceant i mí Mheán Fómhair 2023

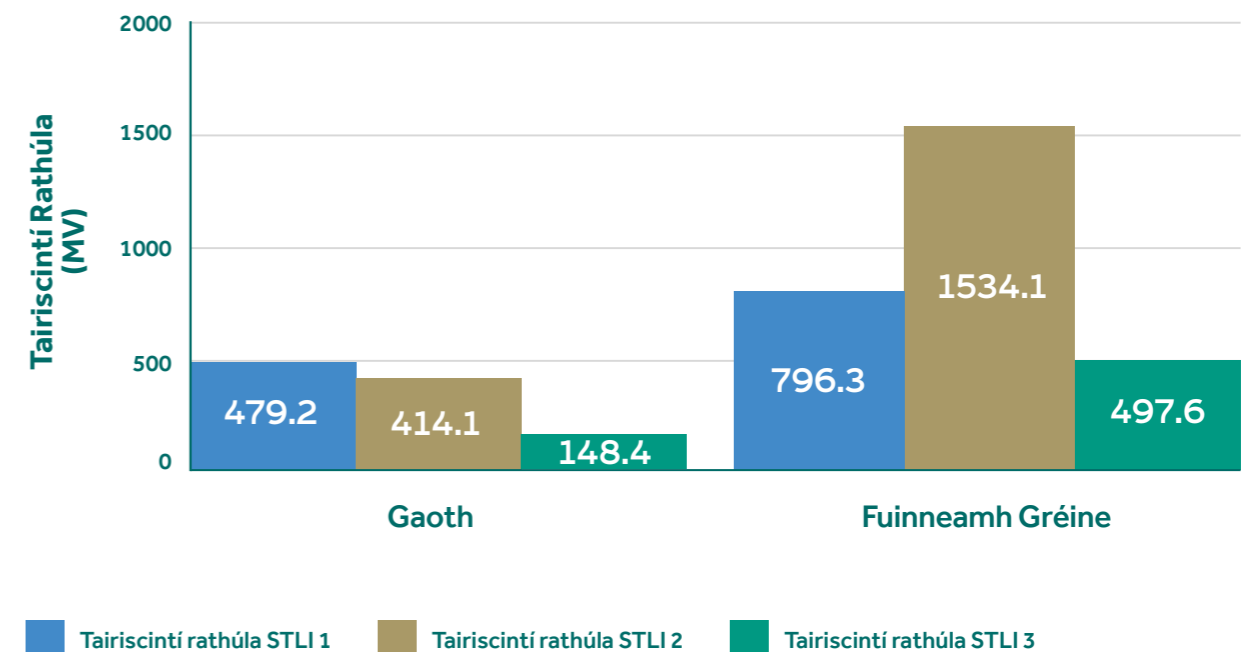
agus sholáthair 23 tionscadal 646MV ina iomlán (148.4MV d'fhuinneamh gaoithe agus 497.6MV de ghrianchumhacht).

Nuair a bheidh críoch curtha le STLI 3 i rith na bliana airgeadais seo, beidh 185 tionscadal rathúil le 3.8GW de thairiscintí glanta curtha ar fáil mar thoradh ar na trí cheant ar talamh. As na tionscadail seo, shínigh 145 tionscadal Comhaontuithe Cur Chun Feidhme le RCAC agus tá beagnach 3GW á dtógáil cheana féin.

Ba é meánphraghas ualaithe GWh STLI 3 €100.47/uir mheigeavata, i gcomparáid le €97.87/uir mheigeavata agus €74.08/uir mheigeavata in STLI 1 agus 2, faoi seach.

Cuireadh an chéad cheant faoin Scéim Tacaíochta d'Fhuinneamh In-athnuaite Eischósta (STLIE 1) de chuid na hÉireann i gcrích i mí na Bealtaine 2023. Ghlac sé thionscadal ar fad, a chruthaigh 4.4GW d'acmhainn páirt sa cheant, agus d'éirigh le ceithre thionscadal. Glanadh os cionn 3GW sa cheant le meánphraghas ualaithe GWh de €86.05/uir mheigeavata.

Osclófar an dara ceant eischósta (STLIE 2.1) in 2024 an bhliain seo chugainn. Beidh an ceant le haghaidh méid seasta, acmhainn 900MV, laistigh de limistéar ainmnithe an chósta theas.



Torthaí Comparáideacha Trí Cheant STLI





Oibríochtaí MLA

Leanadh ar aghaidh le hoibríochtaí laethúla an Mhargaidh Leictreachais Aonair (MLA) agus reáchtáladh na ceantanna fuinnimh go léir thar ceann an Choiste um an Margadh Leictreachais Aonair (CMLA) a cuireadh i gcrích mar a bhí beartaithe, ríomhadh praghsanna míchothromaíochta ar bhonn 5 nóiméad, agus bhí feidhmeanna socraíochta ag oibriú laistigh de phríomhtháscairí feidhmíochta caighdeánacha.

Le linn na bliana airgeadais 2022-23, chláraigh an MLA 46 aonad margaidh breise, lena n-áirítear 8 n-aonad gan sócmhainní, 11 aonad gaoithe, 3 aonad ceallraí, 3 aonad gréine, 3 aonad ar thaobh an éilimh agus 8 n-aonad soláthair.

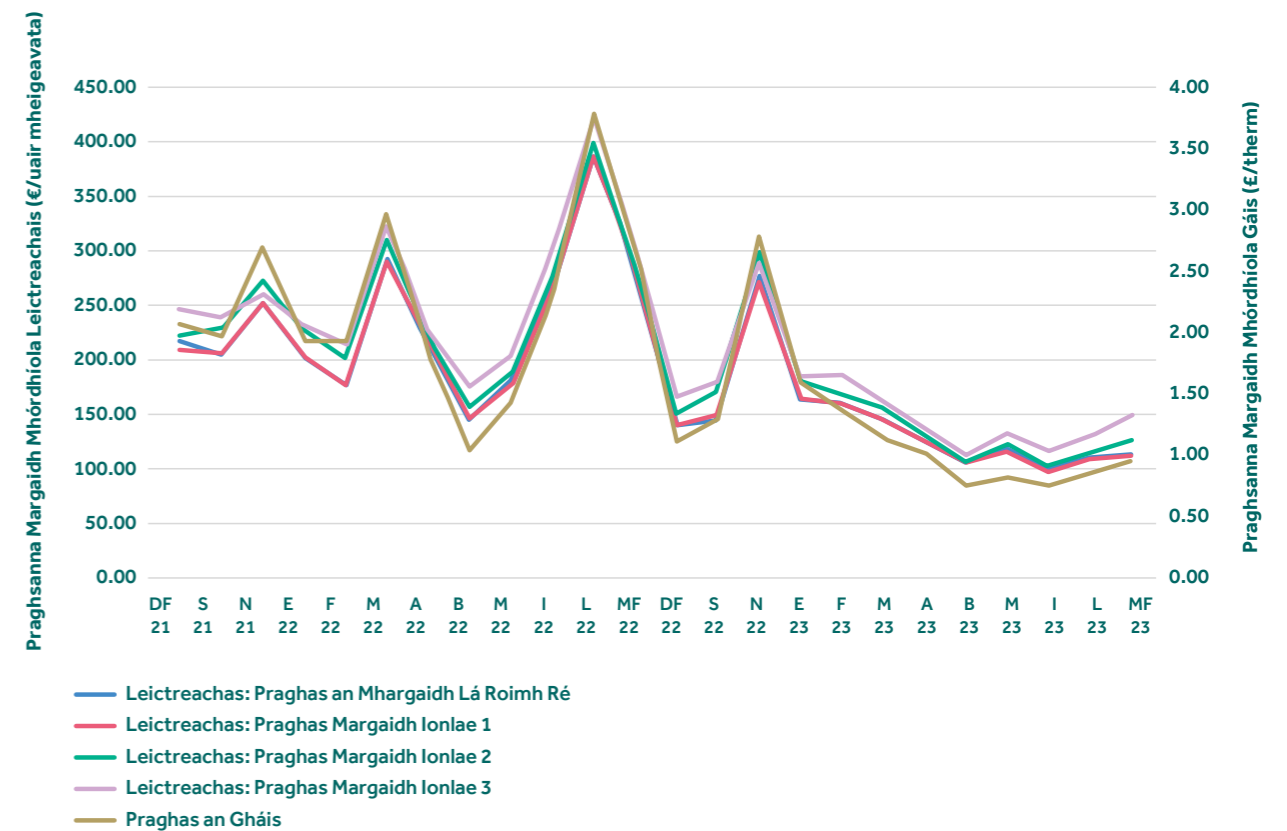
Tionchair Dhomhanda ar Fhuinneamh

Tríd an gcomhfhiontar – Oibreoir an Mhargaidh Leictreachais Aonair (OMLA), oibríonn EirGrid agus SONI an MLA. Níl aon tionchar díreach ag OMLA ar na praghsanna leictreachais. Le linn na bliana airgeadais, tháinig laghdú suntasach ar phraghas an leictreachais mórdhiola san Eoraip i gcomparáid leis na praghsanna arda a tugadh faoi deara in 2022 mar gheall go príomha ar an gcogadh san Úcráin agus ar an méadú ar phraghsanna gáis dá bharr.

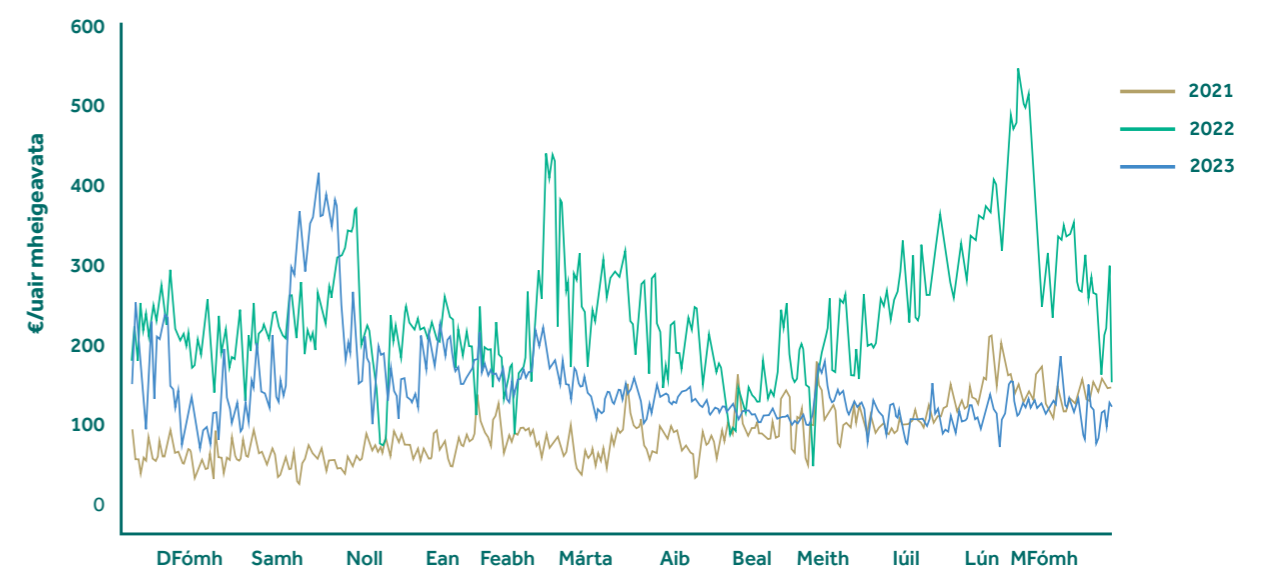
Chuir an meascán de thréimhse gheimhridh níos séimhe, infhaighteacht níos airde gáis nádúrtha agus giniúint mhéadaithe gaoithe agus gréine san Eoraip, leis an suaitheadh a tharla in 2022-23, rud a bhí mar bhonn leis na praghsanna leictreachais a bheith ag laghdú. Bhí comhghaol láidir

idir na praghsanna gáis agus leictreachais sa MLA i rith na bliana, agus bhí an laghdú ar phraghsanna gáis mar bhonn le meánphraghas laethúil an mhargaidh leictreachais mórdhiola (Margadh Lá Roimh Ré (MLRR)) de €140.40 don MLA, sin laghdú bliain ar bhliain de 40%.

Ag leanúint leis an treocht ó 2022, d’fhan an ghiniúint núicléach sa chóras Eorpach níos ísle ná an meán stairiúil. Chabhraigh an méadú ar threá an fhuinnimh in-athnuaite, go háirithe an t-ardú ar ghrianfhuinneamh, leis an tionchar diúltach a d’fhéadfadh a bheith aige ar phraghsanna fuinnimh de bharr aschur núicléach níos ísle ón bhFrainc a fhritháireamh. Mar thoradh ar an méadú ar ghrianfhuinneamh sa Ríocht Aontaithe agus san Eoraip mar aon leis an acmhainn íseal gréine laistigh den MLA, tháinig méadú ar allmhairí chuig an MLA agus mar thoradh air sin, tháinig méadú 3% ar na méideanna trádála ar na margáí ionlae.



Pragsanna MLRR MLA de réir na Bliana



Pragsanna DAM SEM de réir na Bliana

Tá agus beidh ról lárnach ag infheistíocht leanúnach in Éirinn agus in acmhainní in-athnuaite Thuaisceart Éireann i neamhspleáchas an tsoláthair fuinnimh a chinntiú. É sin ráite, comhpháirt thábhachtach dár bpunann giniúna fós é gás agus beidh ról leanúnach aige mar bhreosla idirthréimhse, agus is gné ríthábhachtach dár slándáil fuinnimh fhoriomláin é slándáil an tsoláthair gáis a chinntiú.



Gearrliostú na nGradam Gnó Freagrach

I mbliana, ainmníodh SONI ar an ngearrliosta do Ghradam Gnó Freagrach Thuaisceart Éireann mar chuid de Ghníomh Comhoibríoch do Thionscadal Uasghrádaithe Lár Aontroma.

Tuaisceart Éireann

Tírdhreach Beartais atá ag Athrú

Leagann an [tAcht um Athrú Aeráide \(Tuaisceart Éireann\), 2022, \(an tAcht\)](#), síos i reachtaíocht uailmhian fhoriomlán Thuaisceart Éireann neodracht carbóin a bhaint amach faoi 2050. San áireamh tá sprioc eastramhach maidir le laghdú 48% ar astaíochtaí faoi 2030 chomh maith le sprioc mhéadaithe de 80% (i gcomparáid le 70% roimhe sin) d'ídiú leictreachais ó fhoinsí in-athnuaite a leagan síos faoin mbliain chéanna. Tá forbairt leanúnach tagtha ar an tírdhreach beartais i dTuaisceart Éireann, agus tá roinnt comhairliúcháin tábhachtach reachtáilte.

I mí an Mheithimh 2023, tar éis don Choiste um Athrú Aeráide comhairle a fhoilsiú maidir leis an mbealach chuig Tuaisceart Éireann Glan-Nialasach, seoladh comhairliúcháin ar

mholtaí na tuarascála agus ar chéad bhuiséid charbóin Thuaisceart Éireann.

Soláthróidh sé seo bonn eolais d'fhorbairt straitéis Fáis Ghlais agus Phlean Gníomhaíochta ar son na hAeráide do Thuaisceart Éireann. Céim thábhachtach ba ea an [Dréachtphlean Gníomhaíochta um Fhuinneamh In-athnuaite Eischósta \(PGFIA\)](#), a ndeachthas i gcomhairle leis ag tús 2023, chun uailmhian Thuaisceart Éireann 1GW de ghaoth eischósta a chomhlíonadh. Ar an gcuma chéanna, is príomhghné é na [Breithniúcháin Dearaidh do Scéim Tacaíochta Leictreachais In-athnuaite do Thuaisceart Éireann](#), a ndeachthas i gcomhairle leo ag tús 2023, chun tuilleadh dul chun cinn a dhéanamh i ndáil le spriocanna 2030. I rith na bliana, lean SONI ar aghaidh ag obair leis an Roinn Talmhaíochta, Comhshaoil agus Gnóthaí Tuaithe (RTCCT), leis an Roinn Geilleagair (RG) agus le Ranna ábhartha eile maidir le forbairt agus cur i bhfeidhm beartais.

Ár dTodhchaí Leictreachais a Mhúnlú – Tuaisceart Éireann

Ba gharsprioc shuntasach i rith na bliana airgeadais seo é foilsiú an Treochláir nuashonraithe maidir lenár *dTodhchaí Leictreachais a Mhúnlú* in 2023. Leagtar amach ann ár bplean chun spriocanna 2030 maidir leis an ngníomhú ar son na haeráide a chomhlíonadh, agus léirítear sa leagan nuashonraithe an sprioc nua, níos uailmhianáí maidir le leictreachas in-athnuaite do 80% do Thuaisceart Éireann. Chun é seo a bhaint amach, méadaíodh an méid gaoithe eischósta atá nasctha leis an eangach i dTuaisceart Éireann ó 100 MV go dtí 500 MV. Tá giniúint gaoithe ar talamh fós mar an gcéanna ag 2,450 MV agus tá fótvoltachas gréine fós cothrom le 600 MV.

Tionscadail Bhoneagair

I rith na bliana airgeadais seo rinneadh dul chun cinn leanúnach ar thionscnaimh bhonneagair i dTuaisceart Éireann atá ríthábhachtach chun dícharbónú leictreachais a sheachadadh agus chun slándáil an tsoláthair a chothabháil.

An tIdirnascaire Thuaidh-Theas

I mí Dheireadh Fómhair 2022, d'eisigh Cúirt Achomhairc Thuaisceart Éireann a breithiúnas maidir le hachomharc a rinne an Roinn Bonneagair, inar measadh gur ghníomhaigh an tAire Bonneagair go dleathach trí chinneadh pleanála Thuaidh-Theas a dhéanamh gan dul ar iontaoibh Choiste Feidhmiúcháin Stormont. Tá toiliú pleanála faighte agus tá dul chun cinn déanta i mbliana maidir le tairiscintí agus rannpháirtíocht úinéirí talún mar chuid den obair ullmhúcháin don tógáil.

Tionscadal Uasghrádaithe Lár Aontroma

Tá an neartú molta seo ar an eangach leictreachais i gceantar Lár Aontroma ag teastáil lena chinntiú gur féidir fuinneamh in-athnuaite a ghintear i dtuaisceart agus in iarthar Thuaisceart Éireann a iompar go dtí an limistéar ardéilimh san oirthear. Neartóidh sé an líonra freisin, cinnteoidh sé slándáil chomhsheasmhach an tsoláthair agus feabhsóidh sé éifeachtúlacht an chórais leictreachais.

Cuimsítear sa tionscadal seo stáisiún ceithre bhá 110kV i gceantar Thuar Gabhann, líne 110kV idir stáisiún nua Thuar Gabhann agus an stáisiún atá in Ros Earcáin cheana féin agus uasghrádú líne tharchuir Cheanannais – Ros Earcáin atá ann cheana féin. Cuireadh tús le céim chomhairliúcháin an tionscadail seo i mbliana a bhfuil sé beartaithe a bheidh ar siúl ar go dtí 2026, agus cuirfear tús leis an obair thógála in 2027. Reáchtáladh rannpháirtíocht le páirtithe leasmhara lena

n-áirítear laethanta eolais, Bonn Braite Saoránach, Fóram Pobail agus imeachtaí comhairliúcháin phoiblí i dtrí réimse na comhairle. Chuir an comhairleoir comhshaoil tuarascáil iomlán ar fáil maidir le láithreáin fostáisiúin a shainnithint agus cuireadh tús le tuilleadh rannpháirtíochta le húnéirí talún.

Fuinmhiú Bhéal Feirste

Cuirfidh an tionscadal Fuinmhiú Bhéal Feirste tús leis an gcóras tarchurtha i mBéal Feirste a bheidh oiriúnach amach anseo d'fhonn a chinntiú go mbeidh an acmhainn agus an chumhacht ag gnóthaí a bheidh ag teastáil uathu chun forbairt a dhéanamh sna blianta beaga amach romhainn agus amach anseo, a bheidh ag tacú le fíis eacnamaíoch agus shochoíoch Bheart Cathrach Réigiún Bhéal Feirste agus gach comhairle comhpháirtíochta i mórcheantar Bhéal Feirste. Soláthróidh an tionscadal cábla nua ardtoillte faoi thalamh i lár chathair Bhéal Feirste, chomh maith le claochladán nua ag fostáisiún an Chaisleáin Riabhaigh.

Tá SONI freagrach as dearadh agus as cead pleanála a fháil agus beidh Líonraí NIE i gceannas ar chéim tógála an tionscadail. Tar éis sheoladh oifigiúil an tionscadail le Cumann Tráchtála Bhéal Feirste i mí Dheireadh Fómhair 2022, tá an chéim toilithe ar siúl anois roimh na hoibreacha tógála atá beartaithe a chur i gcrích sa bhliain 2026. I mbliana, cuireadh críoch leis an samhaltú srianta comhshaoil don chuid den chábla faoi thalamh; rinneadh cinneadh maidir le bealach deiridh agus cuireadh an t-eolas cuí ar fáil do Líonraí NIE chun dearadh teicniúil a dhéanamh. Chomh maith leis sin, chuir SONI tús le luachálacha do shuíomhanna fostáisiún féideartha agus idirbheartaíocht le húinéirí talún. Ina dhiaidh sin, ullmhófar plé réamhiarratais agus scagadh ar mheasúnacht tionchair timpeallachta agus cuirfear faoi bhráid an údarais pleanála é le haghaidh oibreacha i lár na cathrach.

Bóthar an Aerfoirt – Fostáisiún Bhóthar Shuideanam

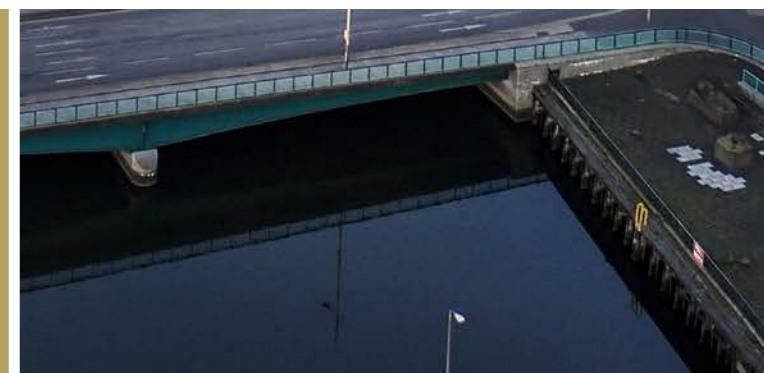
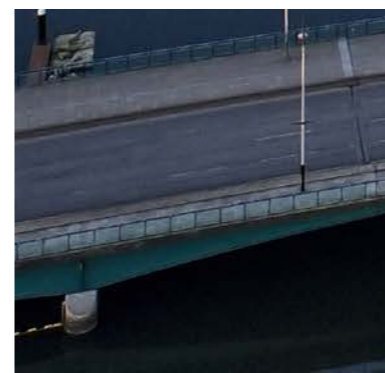
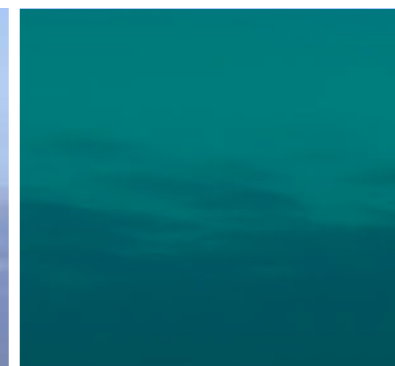
Chun freastal ar an ualach méadaitheach i gceantar Chuan Bhéal Feirste agus lár na cathrach agus chun cinnteacht

an tsoláthair a bhainistiú, tá fostáisiún nua á thógáil in Eastát Chuan Bhéal Feirste, gar don fhostáisiún atá le fáil ar Bhóthar an Aerfoirt cheana féin.

In 2022-23, rinneadh dul chun cinn ar imscrúduithe bealaigh do na bealaí cábla atá beartaithe a chur i gcrích sula gcuirfear tús leis an obair thógála atá beartaithe a dhéanamh in 2024.

Gástuirlíní Timthrialla Oscailte Chill Ruaidh

I mí Mheán Fómhair 2023, díchoimisiúnaíodh na gineadóirí guail ag stáisiún cumhachta Chill Ruaidh, a bhí i bhfeidhm le ceathracha bliain anuas. Le linn na bliana airgeadais seo, rinneadh dul chun cinn suntasach i ndáil leis an obair ullmhúcháin chun dhá Ghástuirlín Timthrialla Oscailte (GTTONna) nua a choimisiúnú i gCill Ruaidh chun tacú le giniúint in-athnuaite chun slándáil an tsoláthair a bhainistiú.



Oibríochtaí Córais agus Slándáil an tSoláthair

I mbliana, lean SONI ar aghaidh le cúrsaí a phlé ar bhonn gníomhach le an Roinn Geilleagair, an Rialtóir Fónas (RF) agus le príomhpháirtithe leasmhara eile chun dúshlán slándála soláthair a bhfuiltear ag súil leo a bhainistiú, go háirithe i bhfianaise scor na giniúna atá ann cheana agus moilleanna ar nascadh agus ar fhuinneamh na hacmhainne giniúna nua.

I rith gheimhreadh 2022-23 bhí corrlaigh acmhainne giniúna an-docht ag amanna giniúna gaoithe ísle. Bhí rannpháirtíocht laethúil agus socruithe tacaíochta cómhálartacha le OCTanna in Éirinn agus sa Bhreatain Mhór rithábhachtach chun a chinntiú nach raibh ar an gcóras déileáil le staideanna

foláirimh agus éigeandála i rith na dtréimhsí sin. Mar thoradh air sin, níorbh éigean déileáil le haon fholáireamh ná éigeandáil chórais ar chóras cumhachta Thuaisceart Éireann le linn gheimhreadh na bliana airgeadais seo. Níor eisigh SONI ach foláireamh córais amháin do Thuaisceart Éireann i mbliana, ar an 10 Iúil 2023. Tharla sé seo mar gheall ar thuisliú aonad giniúna, rud a d'fhág go raibh níos lú ná na trí ghnáthaonad mhóra i dTuaisceart Éireann ar fáil. Bainistíodh an foláireamh gan fadhb agus níor cuireadh isteach ar thomhaltóirí leictreachais.

Chun slándáil an tsoláthair a fheabhsú, rinne SONI athbhreithniú ar agus d'fheabhsas said a bpleananna cumarsáide éigeandála comhordaithe agus thástálamar iad seo mar chuid de chleachtadh mór ar ghlac páirtithe leasmhara

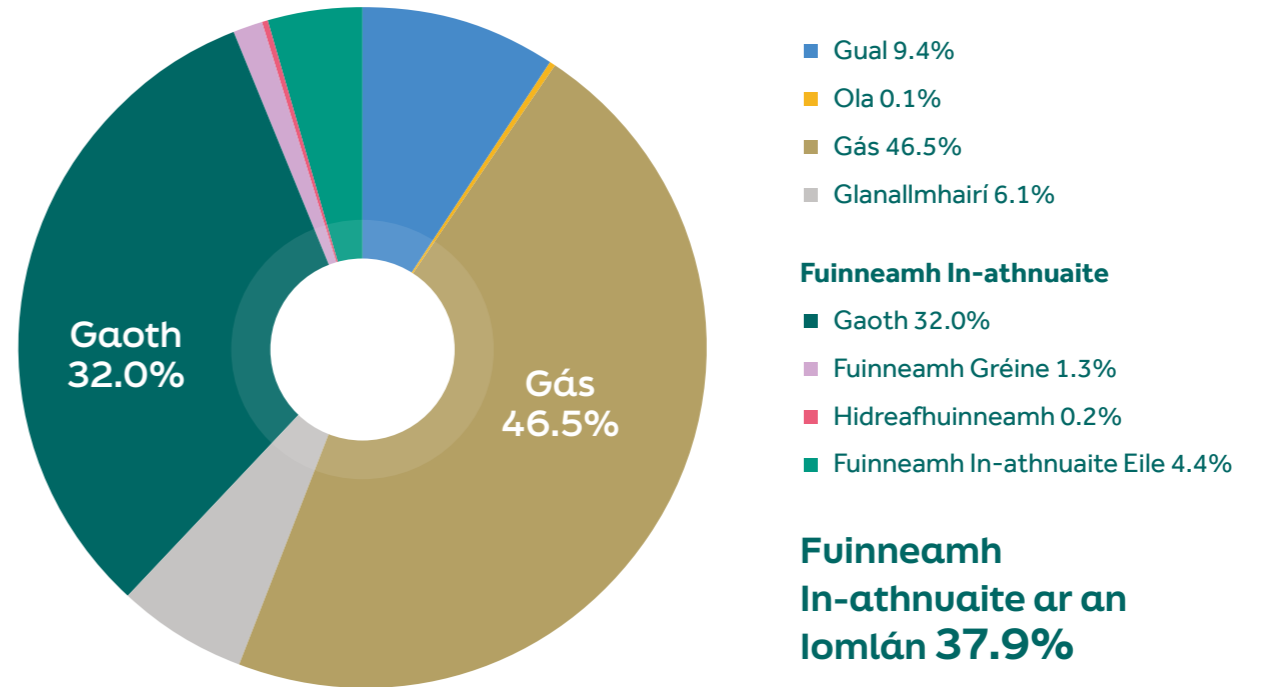
éagsúla páirt ann i mí Mheán Fómhair 2023. Ina measc seo bhí rannpháirtíocht ó Líonraí NIE, Mutual Energy, an Roinn Geilleagair agus breathnóirí ó Ghrúpa Teagmhasachtaí Sibhialta an rialtais.



Ionchas Geimhridh 2023-24

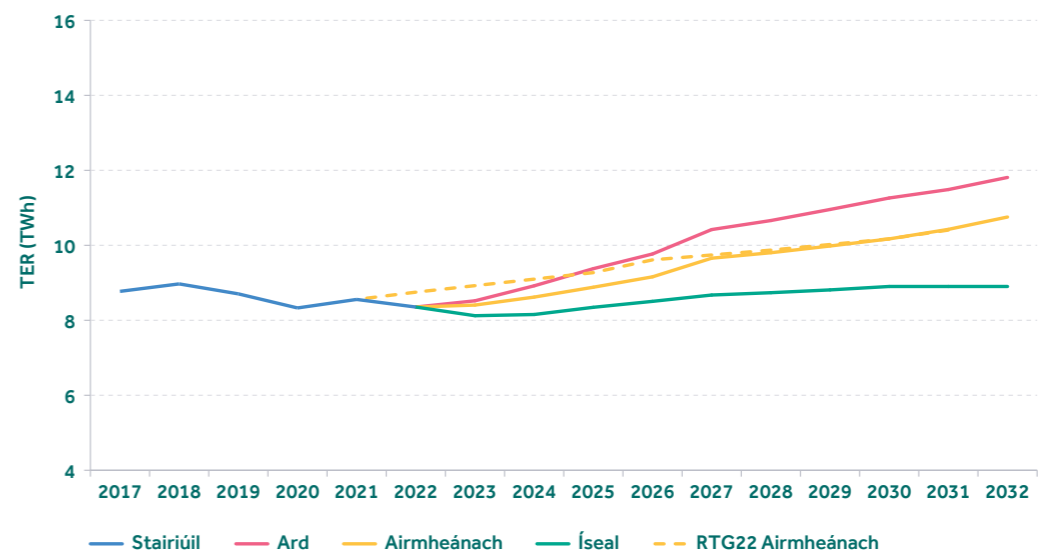
Is léir bunaithe ar obair a cuireadh i gcrích i rith na bliana airgeadais seo ar ionchas an Gheimhridh do 2023-24 go bhfuil méadú tagtha ar an ionchas maidir le Cailliúint Lóid (LOLE) i dTuaisceart Éireann i gcomhair na gcúig mhí de thréimhse an Gheimhridh, ó 1.5 uair an chloig i nGeimhreadh 2022-23 go 1.95 uair an chloig i nGeimhreadh

2023-24. Tá sé sin fós laistigh den leibhéal riosca atá leagtha síos ag an Roinn Geilleagair. É sin ráite, tá baol ann i gcónaí go bhféadfadh an córas a bheith i staid foláirimh uaireanta, ag tréimhsí ina mbíonn gaoth íseal agus allmhairí idirnascaire íseal is dócha. Tá pleananna teagmhasachta láidre i bhfeidhm ag SONI chun na dúshláin a d'fhéadfadh teacht chun cinn mar thoradh ar chorrlaigh ghiniúna dhochta a bhainistiú.



Meascán Breosla Leictreachais Thuaisceart Éireann mar Chéatadán den Éileamh

*Slánaíodh na figiúirí ar mhaithe leis an gcur i láthair a dhéanamh níos éasca.



An t-éileamh réamh-mheasta ar leictreachas i dTuaisceart Éireann



Rialachas SONI

Ar an 30 Lúnasa 2022, d'fhoilsigh an Rialtóir Fóntas i dTuaisceart Éireann a chinneadh maidir le rialachas SONI agus mionathruithe ar a cheadúnas OCT. Códáíodh na mionathruithe sin i gceadúnas SONI ar an 26 Deireadh Fómhair 2022. Ceanglaíonn na coinníollacha ceadúnais nua, i measc ceanglas eile, go mbunófaí bord stiúrthóirí neamhspleách tromlaigh SONI Tta (agus go mbeadh gach stiúrthóir ceadaithe ag an Rialtóir Fóntas); srian ar chinnteoireacht scairshealbhóirí maidir leis na hábhair sin atá forchoimeáda do chinneadh scairshealbhóirí faoi UK Companies Acht, 2006, mar aon le neamhspleáchas bainistíochta,

oibriúcháin agus acmhainní ó EirGrid cpt. Garspíoc thábhachtach a bhain leis na socruithe rialachais nua a cheanglaítear faoi cheadúnas SONI a chur i bhfeidhm ba ea gur ceapadh ceathrar stiúrthóirí neamhspleácha nua ar bhord SONI Tta le héifeacht ón 1 Deireadh Fómhair 2023.

Tá aiféala orainn faoi chinneadh an Rialtóir Fóntas, ach táimid tiomanta é a chur i bhfeidhm agus táimid ag obair chun na gnóthaí a dhíchumasú i gcomhréir leis an gcoinníoll ceadúnais nua.

Tuarascáil ar Ghnó Freagrach

Tá gníomhaíochtaí inbhuanaitheachta EirGrid mínithe i dtrí cholún ghinearálta: Comhshaol, Sóisialta agus Rialachas. Tá ár gcolún comhshaoil dírithe ar ár dtionchar – mar eagraíocht – ar an bpláinéad. Inár gcolún sóisialta déantar measúnú ar ár dtionchar ar dhaoine, lena n-áirítear ár bhfostaithe, ár gcustaiméirí, na pobail ina n-oibrímid agus príomhpháirtithe leasmhara eile. Inár gcolún rialachais déantar cur síos ar na próisis agus na nósanna imeachta atá i bhfeidhm chun cumarsáid ionraic agus shoiléir i ndáil le hinbhuanaitheacht a chinntiú.



Bliain san Inbhuanaitheacht



Rialachas

Rinneamar **athdheimhniú** leis an **Marc Freagracht Oibre Gnó (FOG)** arís.

Rannpháirtíocht le Custaiméirí

Reáchtálar

60 cruinniú clinic do chustaiméirí le

38 forbróir maidir le

92 tionscadal aonair

chun giniúint na todhchaí agus naisc éilimh a phlé lenár GBManna.

Rannpháirtíocht Amach ón gCósta

6 imeacht faisnéise

reáchtáilte leis an Roinn Comhshaoil Aeráide Cumarsáide i bPort Láirge, Loch Garman agus Corcaigh.

2 imeacht seó bóthair

Reáchtáladh i gCorcaigh agus i bPort Láirge.

Rannpháirtíocht Pobail

Reáchtálar **14** seó bóthair sa BA23 ar fud Bhaile Átha Cliath, Corcaigh, Cill Dara, an Mhí, Maigh Eo, Corcaigh, Port Láirge, Gaillimh, Laois agus Cill Chainnigh.

Bhunaíomar **Ciste Tairbhe Pobail an Idirnascaire Ceilteach** ar **fiú €2.4m** é.

Soláthar Inbhuanaithe

In 2022-2023, thugamar suas chun dáta ár Ráiteas maidir le **Sclábhaíocht Nua-Aimseartha agus Gáinneáil ar Dhaoine**.

Tá soláthar inbhuanaithe á neadú anois inár **gcáipéisíocht agus inár bpróisis**.

Éagsúlacht agus cuimsiú

In 2023 bhí an líon is mó **céimithe ban a ghlacamar** ar ár gclár iarchéime.

Chuireamar ár gclár píolótach **'Tuilleamh agus Foghlaim'** i bhfeidhm chun iarrthóirí ó chúlraí éagsúla a mhealladh isteach inár n-eagraíocht.

Comhpháirtíochtaí Sóisialta

Bhí comóradh **cothrom 10 mbliana** dár gcomhpháirtíocht le Coláiste Pobail Ellenfield againn i mbliana.

I gcomhar le Nuálaithe Sóisialta Óga, d'óstaigh EirGrid a chéad imeacht **'Powering Up'**, le breis is

70 dalta a ghlac páirt.

Bronnadh **Gradam EirGrid um Aeráid Níos Glaine** ar

15 tionscadal ag leibhéal SciFest@ College, agus

144 tionscadal ag SciFest@School.

Taisteal

D'fhorbraíomar Paca **'Taistil Glas'** i gcomhar leis an Údarás Náisiúnta Iompair chun comaitéireacht inbhuanaithe a chur chun cinn.

Nocht suirbhé go mbíonn

78% dár lucht oibre ag siúl, ag rotháocht nó ag úsáid iompar poiblí.

Bithéagsúlacht

Bronnadh **Gradam Institiúid Pleanála na hÉireann** i nGníomh Aeráide agus i mBithéagsúlacht ar EirGrid don Tionscadal Idirnascaire Ceilteach.

Níor baineadh glanchailteanas gnáthóg amach ar

100%

de na tionscadail mhóra.

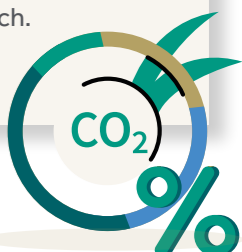
Spríocanna Bunaithe ar an Eolaíocht

Tháinig laghdú ar astaíochtaí mar gheall ar thaisteal gnó

82% i gcomparáid le 2019.

Comaitéireacht fostaithe tháinig laghdú ar astuithe de




62% mar thoradh ar mhúnla oibre hibrideach.





Ár dTuras Inbhuanaitheachta



Chun tacú lenár bpríomhspríoc ‘Earnáil leictreachais an oileáin a threorú maidir le hinbhuanaitheacht agus dícharbónú’, d’fhorbraíomar ár gcéad [Straitéis Inbhuanaitheachta Grúpa](#) in 2021. D’aillínigh ár Straitéis Inbhuanaitheachta ár spriocanna leis na spriocanna is ábhartha agus is mó tionchair de Spriocanna Forbartha Inbhuanaithe (SDGanna) na Náisiún Aontaithe agus tá sí á dtreorú ag na trí cholún seo a leanas:

-  An gníomhú ar son na haeráide agus claochlú an chórais leictreachais a chur chun cinn.
-  Tiomantas do shochaí inbhuanaithe.
-  Feidhmiú mar ghnó freagrach.

Le bliain anuas, táimid ag díriú ar an straitéis seo a leabú ar fud na heagraíochta, agus leanamar ar aghaidh le dul chun cinn suntasach a dhéanamh i ndáil leis na colúin go léir.

An gníomhú ar son na haeráide agus claochlú an chórais leictreachais a chur chun cinn





Ár n-aidhmeanna faoin gcolún seo:

-  An claochlú slán chuig córas leictreachais ísealcharbóin a sheachadadh agus tacú leis an smaointeoireacht chriticiúil a theastaíonn chun claochlú an chórais leictreachais a sheachadadh agus a leabú.
-  A chinntiú go gcuirtear oiriúnú don athrú aeráide san áireamh inár réamhphleanáil bainistíochta sócmhainní.

Sa cholún seo, tá uasdátú déanta againn ar [Threochlár Ár dTodhchaí Leictreachais a Mhúnlú](#) chun cabhrú linn spriocanna 2030 a chomhlíonadh, i gcomhréir le huailmhianta aeráide an Rialtais. Má theastaíonn tuilleadh eolais uait faoi chur chun feidhme [Threochlár Ár dTodhchaí Leictreachais a Mhúnlú](#), féach leathanach 50. Le linn na bliana seo, rinneadh obair ar oiriúnú don athrú aeráide ar ár gcur chuige bainistíochta sócmhainní trí rioscaí fisiciúla a shainiú agus bearta maolaithe a chur i bhfeidhm.

Tiomanta do Shochoaí Inbhuanaithe



Ár n-aidhmeanna faoin gcolún seo:

-  Feasacht shochoaíoch a chruthú agus bonn eolais a sholáthar maidir leis na dúshláin atá romhainn agus faoin ról is féidir linn go léir a imirt.
-  Tacú le foghlaim agus forbairt scileanna ar fud na sochaí chun tacú leis an gclaochlú.
-  Tacú le héagsúlacht agus ionchuimsiú agus a leithéid a chur chun cinn.
-  Cultúr sláinte agus sábháilteachta a chur chun cinn.

I mbliana, leanamar ar aghaidh lenár gcur chuige faoin gcolún seo a fheabhsú trínár [Straitéis Rannpháirtíochta Poiblí](#) a chur i bhfeidhm, sheachadamar na próisis chomhairliúcháin riachtanacha a cuireadh i gcrích chun bonn eolais a chur faoinár gclár seachadta bonneagair agus faoinár dtiomantas d’fhorbairt fostaithe, rannpháirtíocht pobail agus clár forbartha gairme.

Feidhmiú mar Ghnó Freagrach

Ár n-aidhmeanna faoin gcolún seo:

-  Fulnbhuanaitheacht a leabú tuilleadh i rialachas, cinntí agus seachadadh ar fud an ghnó.
-  Ár lorg carbóin féin a bhainistiú agus a laghdú.
-  Na caighdeáin eiticíúla is airde a bhaint amach.
-  Trédhearcacht maidir lenár bhfeidhmíocht neamhairgeadais a mhéadú.

I mbliana, leanamar ar aghaidh ag forbairt struchtúr láidir rialachais agus le béim a leagan ar an aeráid agus ar inbhuanaitheacht, cur chuige a bhí ailínithe lenár dtiomantas inbhuanaitheacht a leabú tuilleadh inár n-oibríochtaí gnó. Mar chuid den obair seo, tá príomhbheartais forbartha agus glactha againn don ghnó lena n-áirítear beartais fuinnimh agus chomhshaoil don Ghrúpa. Mar chuid de bhonnlíniú lorg na n-astaíochtaí agus an cleachtadh measúnaithe a rinneadh in 2021 mar chuid de na Spriocanna Eolaíochbhunaithe, thugamar gealltanas maidir le spriocanna chun tionchar ar astaíochtaí a laghdú. I mí Dheireadh Fómhair 2022, fuairéamar deimhniú seachtrach dár n-iarrachtaí sa réimse seo, tríd Shéala an Ghnó ag Obair go (GOS) a bhronn Gnó sa Phobal in Éirinn agus atá ailínithe leis an Údarás um Chaighdeáin Náisiúnta na hÉireann.



Comhshaol

I gcomhthéacs Ghrúpa EirGrid, is í an obair atá á déanamh againn a bhfuil an méid is mó tionchair aici ó thaobh na hinbhuanaitheachta de an gníomhú ar son na haeráide a chur chun cinn trí chlaochlú an chórais leictreachais, agus na tairbhí dícharbónaithe níos leithne a d'fhéadfadh teacht chun cinn ar fud an gheilleagair a bhaint amach trí leictriú. Tríd an méid sin a dhéanamh, tá ról lárnach againn i ndáil le tacú leis an ionchas maidir le geilleagar glan-nialasach a bhaineann leis an oileán trí chéile. Tá tuilleadh eolais maidir le cur i bhfeidhm ár dtreochláir *Ár dTodhchaí Leictreachais a Mhúnlú* le fáil ar leathanach 50.

Bainistiú an Loirg Charbóin

Spríocanna Eolaíocht-bhunaithe

D'fhorbair EirGrid Group ár spríoc laghdaithe astaíochtaí i gcomhréir le critéir SBTi in 2021, i gcomparáid le bonnlíne sonraí 2019 agus bhailíochtaigh SBTi ár Spríocanna Eolaíocht-bhunaithe i Márta 2022. Tá achoimre ar Spríocanna Eolaíocht-bhunaithe EirGrid le fáil thíos:

Spríoc	Tionchar Ionchasach	Conas é a Thomhas
Spríoc Eolaíocht-bhunaithe 1	Astaíochtaí díreacha agus indíreacha a laghdú 50%	Dearbhastaíochtaí carbóin Raon Feidhme 1 agus 2 a laghdú 50% faoi 2030 i gcomparáid leis an mbliain bhonnlíne 2019
Spríoc Eolaíocht-bhunaithe 2	Astaíochtaí indíreacha ó Sheirbhísí Cothromúcháin Seolta a laghdú 35% in aghaidh na hauire meigeavata d'éileamh foriomlán an chórais	Raon Feidhme 3 Seirbhísí Cothromúcháin Seolta a laghdú 35% in aghaidh na hauire meigeavata d'éileamh foriomlán an chórais faoi 2030 i gcomparáid leis an mbliain bhonnlíne 2019
Spríoc Eolaíocht-bhunaithe 3	Gach astaíocht indíreach eile ónár ngníomhaíochtaí a laghdú 30%	Gach dearbhastaíocht carbóin eile Raon Feidhme 3 a laghdú 30% faoi 2030 i gcomparáid leis an mbliain bhonnlíne 2019



Céard iad Spriocanna Eolaíochtbhunaithe?

Soláthraíonn Spriocanna Eolaíochtbhunaithe bealach atá sainithe go soiléir do chuideachtaí chun astaíochtaí gás ceaptha teasa (GCT) a laghdú, rud a chuidíonn le cosc a chur ar na tionchair is measa a bhíonn ag an athrú aeráide agus le fás inbhuanaithe gnó a éascú.

Glactar leis go bhfuil spriocanna 'eolaíochtbhunaithe' má tá siad i gcomhréir leis an méid a mheasann an eolaíocht aeráide is déanaí a bheith riachtanach chun spriocanna Chomhaontú Pháras a chomhlíonadh – téamh domhanda a theorannú go dtí 1.5°C os cionn na leibhéal réamhthionsclaíoch.

Faoin bPrótacal GCT, aicmítear astaíochtaí i dtrí raon feidhme: Raon Feidhme 1, Raon Feidhme 2 agus Raon Feidhme 3. Cinntear na raonta feidhme sin bunaithe ar fhoinsí na n-astaíochtaí. I Raon Feidhme 1 clúdaítear na hastaíochtaí díreacha atá faoi úinéireacht nó á rialú ag cuideachta, ach baineann astaíochtaí indíreacha Raon Feidhme 2 agus 3 le gníomhaíochtaí na cuideachta atá bunaithe ar fhoinsí nach bhfuil faoina húinéireacht nó á rialú aici.

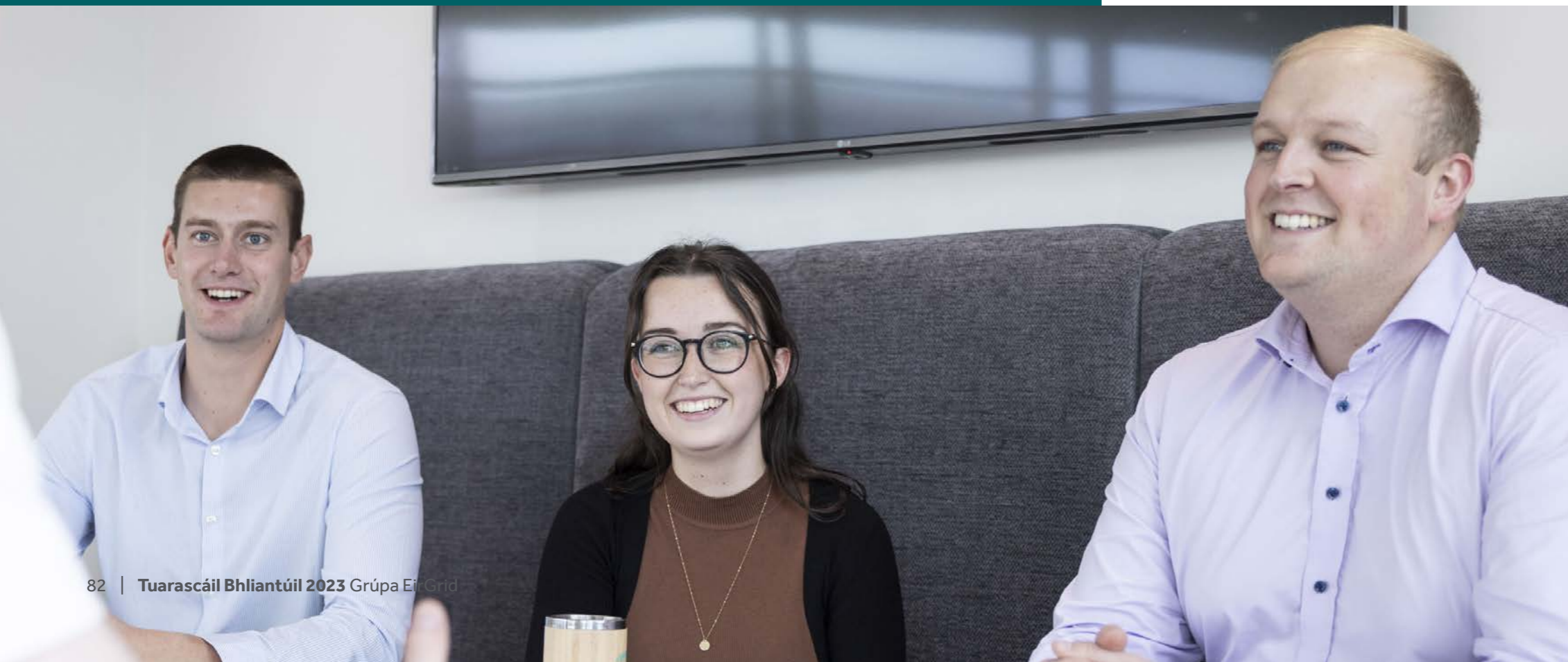
Raon Feidhme 1: astaíochtaí díreacha atá faoi úinéireacht nó á rialú ag an gcuideachta.

Raon Feidhme 2: astaíochtaí ó leictreachas ceannaithe, téamh agus fuarú.

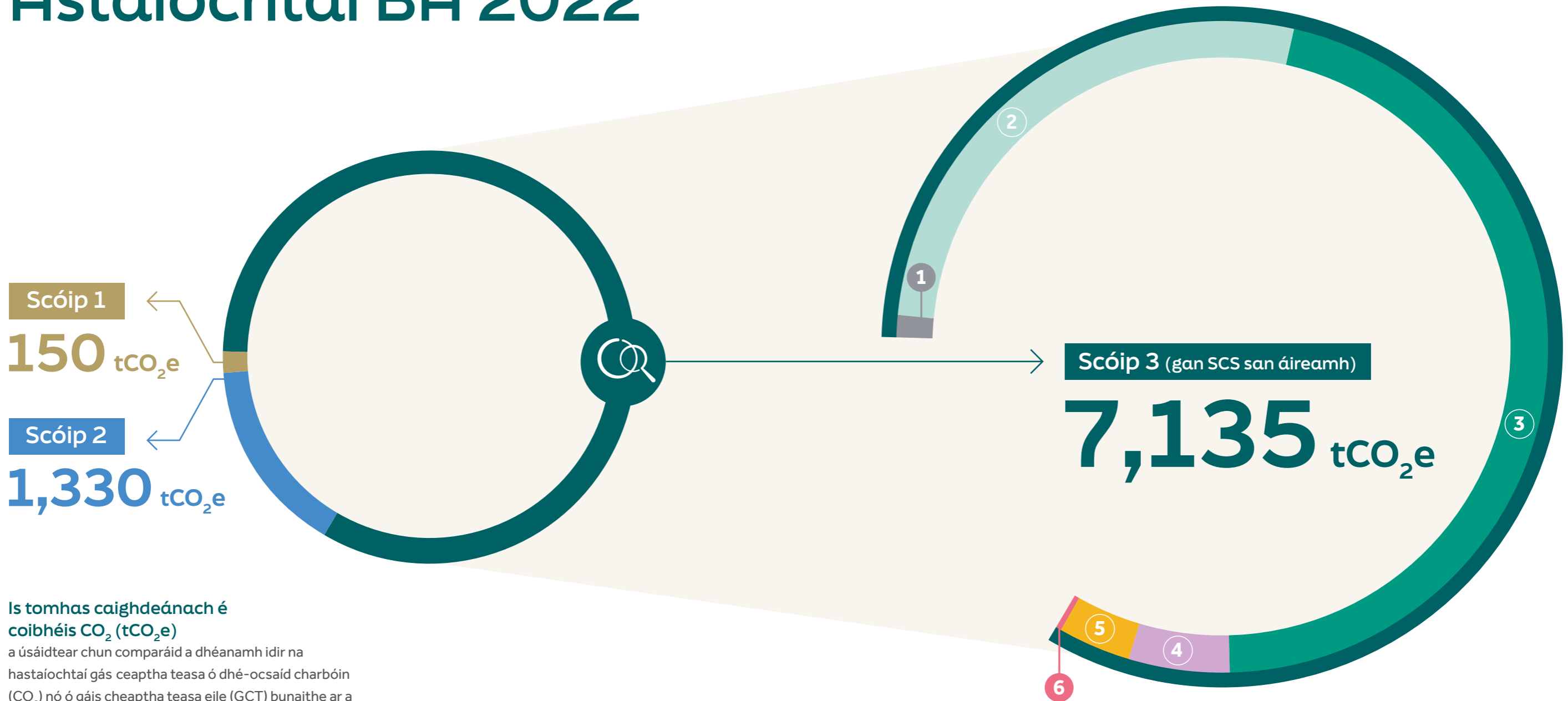
Raon Feidhme 3: astaíochtaí indíreacha suas agus síos slabhra luacha cuideachta, lena n-áirítear gníomhaíochtaí amhail Earraí agus Seirbhísí Ceannaithe agus Earraí Caipitiúla.

In 2023, chríochnaigh Grúpa EirGrid a Mheasúnú ar Lorg Carbóin do 2022. Tá achoimre ar thorthaí an mheasúnaithe seo le fáil thíos.

Sprioc	Tionchar Ionchasach	Bliain Airgeadais 2021 (tCO ₂ e)	Bliain Airgeadais 2022 (tCO ₂ e)	2021 vs 2022	Dul Chun Cinn i gcomparáid leis an Sprioc
Sprioc Eolaíocht-bhunaithe 1	Astaíochtaí díreacha agus indíreacha a laghdú 50%	1,366	1,480	↑	→
Sprioc Eolaíocht-bhunaithe 2	Astaíochtaí indíreacha ó Sheirbhísí Cothromúcháin Seolta a laghdú 35% in aghaidh na hauire meigeavata d'éileamh foriomlán an chórais	1,348,771	763,030	↓	↓
Sprioc Eolaíocht-bhunaithe 3	Gach astaíocht indíreach eile ónár ngníomhaíochtaí a laghdú 30%	5,919	7,135	↑	↑



Astaíochtaí BA 2022



Is tomhas caighdeánach é coibhéis CO₂ (tCO₂e) a úsáidtear chun comparáid a dhéanamh idir na hastaíochtaí gás ceaptha teasa ó dhé-ocsaíd charbóin (CO₂) nó ó gáis cheaptha teasa eile (GCT) bunaithe ar a bpoitéinseal téimh dhomhanda.

Iomlán na n-astaíochtaí (SCS san áireamh)
764,510 tCO₂e



Catagóirí Scóip 3

1	Taisteal Gnó	107 tCO ₂ e	4	Comaitéireacht Fostaithe	442 tCO ₂ e
2	Earraí Caipitil	2,314 tCO ₂ e	5	Gníomhaíochtaí a bhaineann le Breosla & Fuinneamh	309 tCO ₂ e
3	Earraí & Seirbhísí Ceannaithe (gan DBS san áireamh)	3,958 tCO ₂ e	6	Dramháil	6 tCO ₂ e

*Tá na figiúirí slánaithe le hiad a chur i láthair go héasca.

Dul Chun Cinn le haghaidh Sprioc Eolaíochtbhunaithe 1

Tá ídiú leictreachais inár n-oifigí mar bhonn le formhór mór na n-astaíochtaí i Raon Feidhme 1 agus 2 – ainneoin go bhfuil roinnt feabhsuithe measartha déanta againn mar gheall ar bhearta éifeachtúlachta fuinnimh inár n-oifigí, tá ár n-ídiú foriomlán fós mórán mar an gcéanna.

Dul Chun Cinn le haghaidh Sprioc Eolaíochtbhunaithe 2

Is ionann Sprioc Eolaíochtbhunaithe 2 agus >99.5% de lorg foriomlán astaíochtaí EirGrid. Baineann an Sprioc seo le Seirbhísí Cothromúcháin Seolta a mheasamar mar ghníomhaíocht Raon Feidhme 3 le linn an phróisis a bhí mar bhonn lenár spriocanna a leagan síos in 2021. Is gníomhartha OCT iad Seirbhísí Cothromúcháin Seolta a bhfuil sé mar aidhm leo an eangach a chothromú chun a chinntiú go bhfuil an córas slán ó thaobh oibríochta córais de agus gurb ionann é agus 99% dár lorg carbóin. Tá laghdú tagtha ar astaíochtaí Sprioc Eolaíochtbhunaithe 2 (SEB2) i gcomparáid le bonnbhliain 2019.

Dá ainneoin sin, tá leibhéal na Seirbhísí Cothromúcháin Seolta ag brath go mór ar leibhéal na srianta/ciorrú ar an gcóras. Tá dúshlán ag baint le Seirbhísí Cothromúcháin Seolta a thuar toisc go bhfuil siad bunaithe ar roinnt fachtóirí difriúla lena n-áirítear an aimsir agus infhaighteacht gnáthghiniúna. Ós rud é gurb é an SEMC agus ní EirGrid a shocraíonn na rialacha a bhaineann leis na Seirbhísí Cothromúcháin Seolta, tá raon feidhme teoranta ag EirGrid chomh fada is a bhaineann le tionchar a imirt ar a leithéid. Bheadh sé riachtanach rialacha an mhargaidh a athrú chun tionchar suntasach a imirt.

Dul Chun Cinn le haghaidh Sprioc Eolaíochtbhunaithe 3

Tháinig méadú ar Sprioc Eolaíochtbhunaithe 3 (SEB3) i mbliana mar gheall ar mhéadú ar Earraí & Seirbhísí Ceannaithe agus Earraí Caipitiúla arna dtiomáint ag raon feidhme/scála méadaithe agus gníomhaíochtaí nua do EirGrid ón mbliain bhonnline i leith lena n-áirítear:



Beartas rialtais nua chun 80% RES-e a chomhlíonadh faoi 2030.



Úinéireacht agus oibriú sócmhainní tarchurtha eischósta.



Idirnascaire Ceilteach agus Greenlink.



Cur chun feidhme na réiteach chun díriú ar shlándáil an tsoláthair (Giniúint Shealadach Éigeandála).

Thug Grúpa EirGrid laghdú suntasach ar an méid taistil a rinne fostaithe le haghaidh gnó agus comaitéireacht chuig an oifig faoi deara ó d'fhill siad ar ár n-oifigí tar éis phaindéim COVID-19. Tá laghdú 82% tagtha ar astaíochtaí mar gheall ar thaisteal gnó i gcomparáid le 2019. Ar an gcuma chéanna, tháinig laghdú suntasach 62% ar astaíochtaí comaitéireachta fostaithe mar thoradh ar shamhail oibre cumaisc agus tháinig méadú ar úsáid modhanna inbhuanaithe comaitéireachta amhail siúl, rotháíocht agus iompar poiblí.

Céard atá i gceist le Seirbhísí Cothromúcháin Seolta?

Tagraíonn seoladh do threoracha a bheith á n-eisiúint ag na hIonaid Rialaithe in EirGrid do ghineadóirí cumhachta, d'aonaid ar thaobh an éilimh, d'idirnascairí nó do ghléasra stórála pumpáilte faoina n-amanna, breosla, bainisteoir oibríochta nó aschuir.

Is éard atá i gceist le Seirbhísí Cothromúcháin Seolta ná an próiseas a bhaineann le conas a thugtar treoir do ghineadóirí. Laistigh de seo, baineann Costais Chothromúcháin Seolta le roinnt iocaíochtaí sa phróiseas seo. Tá EirGrid freagrach as gach gníomhaíocht a bhaineann le Cothromúcháin Seolta a thuar agus a bhainistiú. Is é an SEMC a shocraíonn na rialacha do Chothromúcháin Seolta.

Oiriúnú don Athrú Aeráide

Tá EirGrid freagrach as measúnú a dhéanamh ar an riosca mar gheall ar athrú aeráide ar ár gcur chuige bainistíochta sócmhainní. Is iad rioscaí fisiciúla an athraithe aeráide na rioscaí a tharlaíonn mar thoradh ar na patrúin aimsire athraitheacha a bhaineann leis an athrú aeráide. Tá roinnt staidéar déanta ag EirGrid ar thionchair an athraithe aeráide ar an gcóras tarchurtha. Sainithníodh gurb é an riosca is mó don chóras tarchurtha ná tuilte a eascraíonn as córais abhann nó draenála a sháraíonn teorainneacha acmhainne cainéil nó bonneagair, borrtáil stoirme, leibhéal farraige

atá ag ardú agus leibhéal mhíchuibheasacha frasaíochta. Cuireadh measúnuithe i gcrích chun limistéir agus sócmhainní sonracha stáisiúin agus línte lastuas atá leochaileach do thionchair an athraithe aeráide a shainaithint. Rinneadh tuilleadh staidéir ar na láithreáin sin a sainithníodh mar láithreáin atá leochaileach ó thaobh riosca tuilte de chun na bearta oiriúnaitheacha is gá chun an riosca sin a mhaolú a shainaithint. Tá an próiseas ceadaithe á chur i bhfeidhm ar na tionscadail oiriúnaithe don athrú aeráide seo faoi láthair agus táthar ag súil go mbeidh siad curtha i gcrích i mí Dheireadh Fómhair 2028.

Soláthar Inbhuanaithe

In 2021, rinne Grúpa EirGrid measúnú soláthair inbhuanaithe chun ár gcur chuige a mheas i gcomparáid leis an gcaighdeán idirnáisiúnta don soláthar inbhuanaithe, ISO 20400. Ansin, d'úsáideamar an measúnú sin chun méadracht shóisialta agus chomhshaoil chuí agus PTFanna a shainaitheint le cur san áireamh inár bpróisis soláthair.

Táimid ag leanúint ar aghaidh leis an bplé lenár gcomhpháirtithe straitéiseacha maidir lenár gcleachtais soláthair inbhuanaithe athraitheacha mar chuid dár bpróiseas bainistíochta díoltóirí. In 2022-2023, nuashonraíomar ár Ráiteas Nua-Aimseartha Sclábhaíochta agus Gáinneála ar Dhaoine, ina leagtar amach na céimeanna a cuireadh i gcrích chun dul i ngleic le sclábhaíocht nua-aimseartha inár slabhraí gnó agus soláthair araon.

Oiliúint Soláthair Inbhuanaithe

I rith na bliana, reáchtálar roinnt ceardlann, le tacaíocht ó shaineolaithe soláthair inbhuanaithe, lenár bhfoireann Bainistíochta Tráchtála maidir

le cleachtais soláthair inbhuanaithe. Tá soláthar inbhuanaithe á leabú anois inár gcáipéisíocht agus inár ngnó mar ghnáthphróisis ar bhonn leanúnach.

Bithéagsúlacht

Tá Grúpa EirGrid tiomanta do mhonatóireacht agus feabhsú a dhéanamh ar éifeachtúlacht ár ngníomhartha bithéagsúlachta, mar fhreagra ar ár n-oibleagáidí. Tá tréaniarracht á déanamh againn cheana féin tionchair ar an mbithéagsúlacht a sheachaint nó a laghdú nuair a bhíonn tionscadail tarchurtha leictreachais á bhforbairt againn. Mar fhreagairt ar na géarchéimeanna nasctha bithéagsúlachta agus aeráide, táimid níos uailmhianáí maidir leis an dúlra a athbhunú.



Gradam Institiúid Pleanála na hÉireann – Gníomhú ar son na hAeráide agus Bithéagsúlacht

I mbliana, cúis áthais do EirGrid gur bronnadh Gradam Institiúid Pleanála na hÉireann um Ghníomhú ar son na hAeráide agus Bithéagsúlacht air do Thionscadal an Idirnascaire Cheiltigh. Maidir leis an mbithéagsúlacht, mar chuid den tionscadal sin cuirtear 'Dearadh lonchuimsitheach Dúlra' i bhfeidhm trí ghealltanais a thabhairt crainn dhúchasacha, áitiúla, lán le speiceas a chur in ionad fáilta sceach atá gann ar speiceas a bhaintear chun críche tógála. Beidh an tírdhreachú ar fad

ag Stáisiún Tiontaire Bhaile Adaim ag tacú leis an mbithéagsúlacht, seachas taitneamhacht nó aeistéitic. Cuireann an dearadh tírdhreacha srian ar úsáid síolta tráchtála, ina ionad sin glacadh le cur chuige idirghabhála íseal maidir le hathchoilíniú nádúrtha, agus tugadh deis d'fhásra fás ó phortaigh agus ó bhanc síolta atá ann cheana féin. San áireamh sa dearadh seo tá linn mhaolúcháin uisce oscailte le bruacha fásmhara, cosaint agus coinneáil féarthailte 'tosaíochta' ar a bhfuil saibhreas magairlí, trasghluaiseacht plandaí Mínscoithe Móire atá faoi bhagairt go dtí móinéar buan ionas gur féidir le EirGrid iad a bhainistiú go fadtéarmach, agus coillearnach dhúchasach atá saibhir ó thaobh speiceas de a chur.

Gníomh Athbhunaithe Dúlra

Ag teacht leis na spriocanna sin, in 2019 chuireamar tús le sraith tionscadal athbhunaithe dúlra, ag tosú le Tionscadal Bithéagsúlachta an Idirnascaire Thoir – Thiar (TITT), i gcomhpháirt le Hitachi Energy. In 2022, bhunaíomar ceanglais chonartha maidir le 'Dearadh lonchuimsitheach Dúlra' inár dtionscadail chaipitiúla ar fad, i gcomhar lenár n-éiceolaí intí, BSL agus comhlachtaí dúlra nuair is cuí. In 2023, tar éis roinnt tionscadal píolótach rathúil a reáchtáil, tháingamar ar chomhaontú le BSL maidir le bearta 'Dearadh lonchuimsitheach Dúlra' ag láithreáin fostáisiúin ar talamh (coillearnach dhúchasach agus cur scrobarnaí agus athbhunú féaraigh).

Tá eolas maidir le torthaí ár dtionscnamh Athbhunaithe Dúlra le fáil thíos:

- Níor taifeadadh aon ghlanachailteanas gnáthóg* i ndáil le 100% de mhórtionscadail**.
- Glanghnóthachan gnáthóg bainte amach i ndáil le 80% de na mórtionscadail.
- Thacaigh Dearadh lonchuimsitheach le feabhsú bithéagsúlachta i ndáil le 80% de na mórtionscadail.
- Maolaíodh riosca imbhualite eitilte éan ar línte lastuas atá ann cheana trí atreodóirí eitilte éan a iarfheistiú ar 22.3km de línte.

*Níor riomhadh aon Ghlanachailteanas ná glanghnóthachan mar limistéar gnáthóige simplí; níor cuireadh cailteanas gnáthóg íseal-luacha éiceolaíoch san áireamh sa riomh.
**Glactar le mórtionscadail mar thionscadail nua Cáblaí faoi Thalamh, tionscadail nua fostáisiúin agus tionscadail forbartha fostáisiúin (N=10 n-iarraitas pleanála i mBliain Airgeadais 23).

Aighneacht maidir le Taifead Éiceolaíochta

Faoin [bPlean Gníomhaíochta Náisiúnta um Bithéagsúlacht](#), leanann EirGrid ag díriú ar ár dtiomantas maidir le lena oibleagáidí chun ár mbithéagsúlacht a chosaint ar mhaithe leis na glúnta amach romhainn a chomhlíonadh agus gníomhú ina leith trí roinnt gníomhartha straitéiseacha agus príomhtháscairí feidhmíochta.

Agus béim á leagan ar ‘an bonn eolais do chaomhnú, bainistiú agus úsáid inbhuanaithe na bithéagsúlachta a neartú’, tá a sprioc thosaigh bainte amach ag EirGrid maidir le 1,000 taifead éiceolaíoch a chur faoi bhráid an Ionaid Náisiúnta le Sonraí Bithéagsúlachta faoi fhómhar 2023. Baineann na taifid seo le radharc ainmhithe agus/nó plandaí ag am agus suíomh ar leith. Tá na taifid seo úsáideach chun bonn eolais a chur ar fáil d’fhorbairt agus taighde amach anseo le haghaidh dáiltí speiceas, mar sin ní mór d’aon duine atá ag obair ar thionscadail EirGrid a leithéid a thiomsú. Is í an sprioc atá againn ná breis agus 5,000 taifead a chur isteach faoi fhómhar 2024.

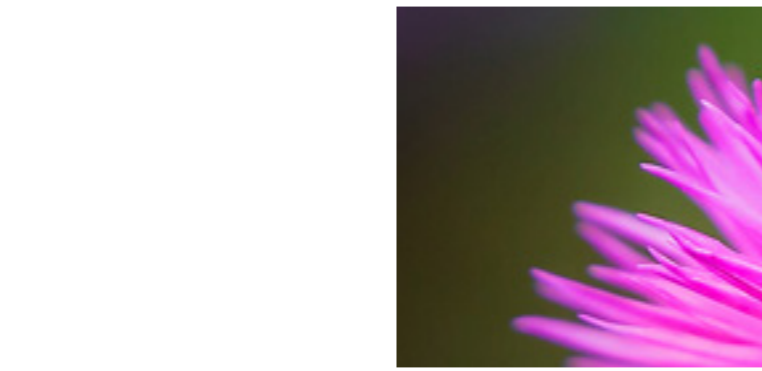
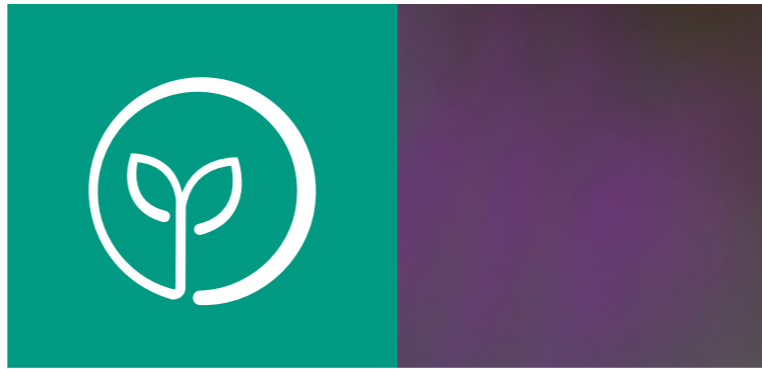
Monatóireacht ar Mheasúnacht Straitéiseach Timpeallachta (MST)

I mí Eanáir 2023, d’fhoilsigh EirGrid a dtuarascáil mhonatóireachta MST [ar Phlean Forfheidhmithe Eangaí EirGrid 2017-2022](#). Ba é cuspóir an tionscadail ná monatóireacht a dhéanamh ar fheidhmíocht

chomhshaoil [Phlean Forfheidhmithe Eangaí EirGrid \(2017-2022\)](#).

Mar chuid den phróiseas seo, rinne EirGrid athbhreithniú ar bhreis agus 100 tuarascáil chomhshaoil do thionscadail a seachadadh thar thréimhse cúig bliana (2017-2022), agus sainaithníodh timpeallacht dháiríre ar dtionscadal, bearnaí sonraí atá le líonadh sa chéad timthriall plean eile, agus athruithe próisis agus forbartha tionscadail a chur i bhfeidhm chun na héifeachtaí a sainaithníodh a mhaolú.

Tá an Coláiste Ollscoile, Baile Átha Cliath (UCD) ag moladh monatóireacht a dhéanamh ar MST EirGrid mar chás-staidéar dea-chleachtas i modúil oideachais tríú leibhéal. Tá bailchríoch á cur ag an nGníomhaireacht um Chaomhnú Comhshaoil ar shonraí maidir le clár fothaithe acmhainní MST don rialtas, d’údarais áitiúla agus do chomhlachtaí poiblí eile. Táthar ag súil go dtabharfar cuireadh do EirGrid an tionscadal seo a chur i láthair mar chuid den mhodúl monatóireachta MST laistigh den chlár sin. Chuir EirGrid torthaí an taighde seo i láthair gníomhaireachtaí rialtais Éireannacha agus idirnáisiúnta le linn 2023 agus leanfaidh siad ar aghaidh ag déanamh amhlaidh de réir mar is gá.



Sóisialta

Beidh athrú suntasach sochaíoch ag teastáil chun uaillmhian aeráide an Rialtais a chomhlíonadh, agus tá ról lárnach ag Grúpa EirGrid san athrú sin. Táimid tiomanta d'oibriú le gach grúpa páirtithe leasmhara, d'fhonn a chinntiú go ndéantar ár n-oibríochtaí gnó ar bhealach a bhreithníonn tionchar ár ngníomhaíochtaí ar an gcomhshaol chomh fada is a bhaineann le húsáid táirgí, ár n-idirghníomhaíochtaí leis an talamh, uisce, pobail agus gnáthóga.

Comhpháirtíochtaí Sóisialta SciFest

In 2021, chuireamar tús lenár gcomhpháirtíocht le SciFest ar an gclár [SciFest@School](#). *Tacaíonn* an clár SciFest le hoideachas eolaíochta, teicneolaíochta, innealtóireachta agus matamaitice (ETIM) trí fhóram a chur ar fáil do mhic léinn ag leibhéal áitiúil, réigiúnach agus náisiúnta chun a mionscrúduithe eolaíochta a chur i láthair agus a thaispeáint.

I mbliana, bhí an-áthas orainn cur lenár gcomhpháirtíocht le SciFest agus feidhmiú mar Chomhpháirtí Tionscadail. Mar chuid den chomhpháirtíocht sin tá Gradam Aeráid Níos

Glaine EirGrid curtha i bhfeidhm mar chuid de SciFest@School, SciFest@College agus Craobhchomórtas Náisiúnta SciFest.

Tugann Gradam Aeráid Níos Glaine EirGrid aitheantas do na tionscadail is fearr a léiríonn dearadh atá bunaithe ar chur chuige cruthaitheach, nuálach a chuireann le todhchaí fuinnimh níos glaine. Tríd an nGradam seo a fhorbairt, táimid ag leanúint ar aghaidh le spás a chur ar fáil do mhic léinn dara leibhéal chun a gcuid smaointe a bhaineann le todhchaí fuinnimh níos glaine a fhiosrú agus a fhorbairt, agus tá obair á déanamh againn chun an córas cumhachta a chlaochlú.



Clár Rochtain ar an Áit Oibre – DCU

Ag teacht leis an mbéim atá á leagan ar oideachas againn, leanamar lenár gcomhpháirtíocht le hIonad Oideachais DCU maidir lena [Clár um Rochtain ar an Áit Oibre](#) chun a chinntiú go mbeidh daoine óga ó chúirí faoi ghannionadaíocht in ann rochtain a fháil ar chúrsaí oideachais agus cúrsaí oideachais a chur i gcrích. Mar chuid dár gcomhpháirtíocht, thug mac léinn ó Chlár Rochtana DCU faoi intéirneacht i rith an tsamhraidh in 2023, deis taithí ghairmiúil luachmhar a fháil agus scileanna tábhachtacha a fhorbairt is féidir a chur i bhfeidhm mar chuid den bhliain deiridh staidéir.

Coláiste Pobail Achadh Eibhlín

Ag cur leis an gcaidreamh atá bunaithe againn cheana féin le Coláiste Pobail Achadh Eibhlín (Coláiste Pobail Margaret Aylward roimhe seo) in Fionnhrú, Baile Átha Cliath, i mí na Bealtaine 2023, sheolamar an dara timthriall dár gclár meantóireachta dhá bhliain le mic léinn Ardteistiméireachta trí [Chlár Gníomhaíochta um Oideachas Gnó sa Phobal in Éirinn \(BITCI\)](#).

Reáchtáil rannpháirtithe Chlár Forbartha Céimithe EirGrid grúpsheisiúin mheantóireachta hibrídeacha faoi ábhair éagsúla lena n-áirítear deiseanna gairme, éifeachtacht phearsanta agus forbairt scileanna tábhachtacha saoil. Chuaigh na seisiúin seo chun tairbhe do na rannpháirtithe ar fad, rud a thug deis chun léargas a fháil ar thuirimí nua agus difriúla, foghlaim ó eispéiris éagsúla agus cumarsáid, féinmhuinín agus féinfheasacht a fheabhsú.

I mbliana, bhí an-áthas ar EirGrid comóradh a dhéanamh ar 10 mbliana ó bunaíodh an chomhpháirtíocht le Coláiste Pobail Achadh

Eibhlín, agus táimid ag súil le fás agus forbairt na comhpháirtíochta amach anseo.

Nuálaithe Sóisialta Óga

I mí Feabhra 2022, sheolamar comhpháirtíocht nua leis an eagraíocht neamhbhrabúis Nuálaithe Sóisialta Óga (YSI). Bhí EirGrid ina chomhpháirtí nua um Gníomhú ar son na hAeráide agus um Fhuinneamh de chuid YSI ar feadh tréimhse trí bliana mar chuid den chomhpháirtíocht agus ghlac sé páirt freisin i seoladh Dhámhachtain nua um Gníomhú ar son na hAeráide agus um Fhuinneamh.

I gcomhpháirt le Nuálaithe Sóisialta Óga (YSI), d'óstáil EirGrid a chéad imeacht óige pearsanta riamh i mí Eanáir 2023. Thug EirGrid cuireadh do 70 rannpháirtí ón gclár YSI freastal ar 'Imeacht Ardaithe Cumais', a reáchtáladh i Staid Aviva, Baile Átha Cliath. Thastil daoine óga ó gach cearn den tír chun páirt a ghlacadh san imeacht seo agus bhí deis acu freastal ar cheardlanna faoi ábhair éagsúla, lena n-áirítear spriocanna 2030 na hÉireann, Spriocanna Forbartha Inbhuanaithe na Náisiún Aontaithe agus Bithéagsúlacht. Bhain na grúpaí úsáid as an méid a d'fhoghlaim siad agus chuir siad an t-eolas sin i bhfeidhm ina dtionscadail foirne agus iad ag súil le gradam a bhaint amach sa chatagóir 'Fuinneamh agus Aeráid' den chlár, urraithe ag EirGrid.

Tríd an gcomhpháirtíocht seo, aithnímid an tábhacht a bhaineann le deis a thabhairt do dhaoine óga a bheith rannpháirteach san idirphlé a bhaineann le hiarrachtaí gníomhú ar son na haeráide, agus táimid ag tnúth leis an gcomhpháirtíocht seo a fhorbairt agus a fheabhsú amach anseo.



Tionscnamh Chairde na Cruinne agus na hEangaí In-athnuaite

In 2022-23, leanamar ar aghaidh ag obair ar ár dtionscadal comhoibriúch le Cairde na Cruinne agus le Tionscnamh na hEangaí In-athnuaite chun spéis pobal agus grúpaí a mhúscailt in aistriú fuinnimh na hÉireann. Tá príomhghníomhaíocht an tionscadail dírithe ar phlé agus ar mhachnamh cuimsitheach le pobail, eagraíochtaí na sochaí sibhialta, grúpaí áitiúla agus páirtithe leasmhara eile. Le trí bliana anuas, tá an tionscadal ag tacú le hidirphlé oscailte, éagsúil ar na dúshlán agus na deiseanna a bhaineann le claochlú fuinnimh na hÉireann.

I mí na Nollag 2022, chuireamar críoch lenár dtionscadal Solar Schools agus lenár

gcomórtas For the Love of Solar i gcomhpháirt le Cairde na Cruinne. Ba é an aidhm a bhí leis an tionscadal seo ná dúshlán an fhreasúra i gcoinne chumhacht na gréine a thabhairt do scoileanna in Éirinn, rud a tharraing aird pobal ar chumhacht na gréine agus a léirigh, ag an am céanna, na buntáistí follasacha a bhaineann le giniúint fuinnimh in-athnuaite i bhfoirgnimh phoiblí ar nós scoileanna. Mar thoradh ar chéim an Chomórtais Phóilótaigh (2019-2020) suiteáladh painéil ghréine i gcúig scoil, agus mar thoradh ar chéim an Chomórtais Náisiúnta (2020-2022) suiteáladh painéil ghréine in ocht scoil eile ar fud na hÉireann.

ElectricAid

Is ciste ceartais shóisialta agus forbartha idir fostaithe

EirGrid agus BSL é Electric Aid. Déanann an chuideachta gach síntiús a dhéantar ó thuarastail nó ó phinsin bhaill foirne EirGrid a mheaitseáil bunaithe ar chóimheas 2:3 suas go dtí uasteorainn de €275,000 gach bliain.

I rith na bliana, thacaigh ElectricAid le 76 tionscadal i 6 ilchríoch. Bhí gach tionscadal a maoiníodh nasctha le SFLInna na Náisiún Aontaithe agus dáileadh iad go geografach in 32 tír i 6 ilchríoch. Díríonn ElectricAid ar fhorbairt, agus tacaíonn sé le pobail trí fhéinchabhair agus trí fhaoiseamh éigeandála nuair is gá. In 2022 – 2023, ba iad na príomhréimsí a rabhthas ag díriú orthu ná dea-shláinte agus folláine, uisce glan agus sláintíocht, agus oideachas ar ardchaighdeán.



Rannpháirtíocht Fostaithe

Éagsúlacht agus Ionchuimsiú

Spríoc thábhachtach dúinn ar fad in EirGrid í foireann oibre ilghnéitheach agus ionchuimsitheach a fhorbairt de bhri go bhfuil príomhról againn i gclaochlú na hearnála leictreachais. Ionas go mbeidh rath ar ár gcuid oibre, ba cheart dár n-eagraíocht freagairt do riachtanais na bpobal a bhfuilimid ag freastal orthu, pobal na hÉireann, pobal atá nua-aimseartha agus forásach. Táimid ag iarraidh go mbeidh gach duine den tuairim go bhfuil daoine eile ag caitheamh go cothrom agus go comhionann leo beag beann ar chine, inscne, reiligiún, claonadh gnéasach, stádas pósta nó míchumas.

Tuigimid go réitíonn an éagsúlacht, ina foirm níos leithne, an bealach do leibhéil nua de smaointeoireacht chruthaitheach, fadhbréiteach agus comhoibriú – gnéithe riachtanacha fad is atá iarrachtaí á ndéanamh againn déileáil leis an Athrú Aeráide agus an córas cumhachta a athrú ó bhonn do na glúnta amach anseo. Cúis cheiliúrtha go bhfuil cúlraí difriúla ag ár bhfostaithe, mar aon le taithí dhifriúil agus tuairimí difriúla. Tá níos mó ban ná riamh

ag obair linn anois, iad i mbun ról sinsearach, rud a chiallaíonn go bhfuilimid chun tosaigh ar an tionscal go ginearálta chomh fada is a bhaineann le hionadaíocht, ach tá deis shuntasach againn tuilleadh athruithe a dhéanamh. Cúis áthais dúinn gur thosaigh an líon is mó ban riamh ag obair linn mar chuid dár gclár céimithe in 2023.

Ar mhaithe le tacú le buanna éagsúla, spreagaimid agus tacaímid, ar bhonn gníomhach, leis an éagsúlacht ag gach leibhéal, trí dhírú ar agus bealaí nuálacha a aimsiú chun tairbhe a bhaint as na buanna seo mar chuid den turas ceannaireachta. Tá clár leathana ceannaireachta agus forbartha ar fáil do gach fostaí. Bealach amháin ba ea ár gClár Céimithe chun tacú le héagsúlacht ag an gcéim luathghairme. Leanfaimid ar aghaidh ag tacú le héagsúlacht san earcaíocht agus le haird a thabhairt ar threoirínte deachleachtais. Tríd an méid sin a dhéanamh, éireoidh linn ar n-acmhainn amach anseo a fhorbairt agus cinnteoidimid go mbeidh dóthain acmhainní againn chun na deiseanna a bheidh ar fáil a thapú.

I mbliana, ar mhaithe le branda tarraingteach agus ionchuimsitheach fostóirí a fhorbairt, rinneamar teagmháil le níos daoine ar mhaithe le haird

a tharraingt ar na deiseanna atá ar fáil do chéimithe trí níos mó rannpháirtíochta le níos mó coláistí agus ollscoileanna. Chuireamar ár gclár píolótach 'Tuill agus Foghlaim' i bhfeidhm ar mhaithe le hiarrthóirí ó chúilraí éagsúla a mhealladh i dtreo ár n-eagraíochta. D'fháiltíomar roimh mhúinteoirí ETIM bainearna a bhí i mbun intéirneachtaí oiliúna agus réachtálar d'íospóireacht phainéil dar teideal 'Mná agus ETIM' a bhí dírithe ar chéimithe agus intéirínigh. Leanamar lenár n-urraíocht ar líonra aonach eolaíochta SciFest a nascann Grúpa EirGrid go díreach le hiarrachtaí daoine óga a spreagadh le tabhairt faoi STEM ag an tríú leibhéal.

Tá obair mhór á déanamh againn d'fhonn a chinntiú go bhfáiltítear agus go dtacaítear le gach duine a thosaíonn ag obair inár gcuideachta ionas gur féidir leo barr a gcumais a bhaint amach agus ionas gur féidir linn tacú leo saol fiúntach a bheith acu. Ábhar bróid dúinn go bhfuilimid ag obair ar bhealach atá uailmhianach, cuntasach, trédhearcach agus comhoibritheach. Táimid ag baint taitnimh as na hathruithe atá le tabhairt faoi deara mar thoradh ar lucht saothair ilghnéitheach a cheapadh agus táimid ag tnúth le níos mó a foghlaim de réir mar a leanaimid ar aghaidh lenár bplean ilbhliantúil.

Oideachas agus Scileanna d'Fhostaithe

Tá a fhios againn go bhfuil rath ar ngnó ag brath ar dhaoine agus tá tréaniarracht á déanamh againn teacht ar bhealaí nua agus nuálacha chun ár bhfoirne a uasoiliúint agus chun ár gcumas ceannaireachta a fhorbairt – riachtanas gnó i bhfianaise ár gCuspóra, 'An Córas Cumhachta a Athrú ó Bhonn do na Glúnta Atá Le Teacht'. Rinneamar neart oibre le bliain anuas chun ár n-eagraíocht a fhorbairt, trí dhaoine leis na scileanna agus leis an taithí cheart a mhealladh i dtreo na hÉireann, daoine de bhunadh na hÉireann agus daoine ó thar lear, cur chuige a thacaigh le níos mó éagsúlachta scileanna agus smaointeoireachta inár bhfoirne.

Táimid ag leanúint ar aghaidh lenár gcreat forbartha (EirSkills) a athnuachan d'fhonn a chinntiú go bhfuil an meascán ceart de mhodúil forbartha scileanna teicniúla agus boga á dtairiscint. Soláthraíonn ár gcur chuige cumaiscthe maidir le forbairt scileanna, lena n-áirítear uirlisí digiteacha nua, raon deiseanna foghlama agus forbartha dár bhfoirne ag amanna a oireann dóibh.

Táimid ag leanúint ar aghaidh le hathbhreithniú a dhéanamh ar an gcaoi a gcuirimid fáilte roimh dhaoine nua chuig ár n-eagraíocht – comhghleacaithe nua atá ag teacht chun oibre linn ó gach cearn den domhan agus ó dhisciplíní

éagsúla. Ba mhaith linn an t-eolas ceart a chur ar fáil, ag an am ceart, lena chinntiú gur féidir le gach duine a ról a chur i gcrích go héifeachtach.

Ábhar bróid dúinn ár gcomhghleacaithe a rinne infheistíocht ina ngairmeacha beatha trí cháilíochtaí breise a bhaint amach agus cúis áthais dúinn freisin urraíocht a dhéanamh ar a gcuid iarrachtaí. Leanamar lenár gClár Forbartha do Chéimithe, a bhfuil ag éirí go maith leis, agus thosaigh céimithe cumasacha nua ag obair in EirGrid i mí Mheán Fómhair 2023.



Grúpa Ceangail

Tuigimid an tábhacht a bhaineann le comhoibriú, tá a fhios againn go bhfuil sé ríthábhachtach chun a chinntiú go n-éireoidh go breá lenár bhfoirne agus le bliain anuas cuireamar feabhas ar ár gclár ionduchtaithe, 'Grúpa Ceangail', chun níos mó deiseanna a chur ar fáil go luath do gach duine nua aithne a chur ar chomhghleacaithe atá ag obair i réimsí éagsúla den ghnó. Reáchtáiltear an Grúpa Ceangail gach ráithe i bhfoirm dhá sheisiún leathlae. Cuireann an Príomhfheidhmeannach

agus an Príomhoifigeach Daoine & Eolais fáilte phearsanta roimh dhaoine nua a thosaíonn ag obair sa chomhlacht, in éineacht leis an gCeannasaí Feidhmeanna agus Ceannasaithe Foirne éagsúla ar fud na heagraíochta a thugann léargas ginearálta ar a gcuid feidhmeanna. Is bealach iontach é seo do dhaoine nua foghlaim faoinár gcuspóir agus straitéis agus tuilleadh eolais a fháil faoi fhreagrachtaí gach feidhme, agus is deis atá ann freisin bualadh le comhghleacaithe as ar fud na heagraíochta.

Sláinte, Sábháilteacht agus Comhshaoil

Tá EirGrid tiomanta do na caighdeáin is airde sláinte, sábháilteachta agus leasa a bhaint amach agus a chothabháil dá fhostaithe go léir agus d'aon duine eile a bhféadfadh tionchar a bheith ag a ghníomhaíochtaí orthu, agus do chosaint an chomhshaoil.

Tá Córas Bainistíochta Sláinte, Sábháilteachta agus Comhshaoil (SS&C) in úsáid ag EirGrid atá bunaithe ar cheanglais an Chaighdeáin Idirnáisiúnta um Shláinte agus Sábháilteacht Cheirde: ISO 45001:2018 agus ag an gCaighdeán Bainistíochta Comhshaoil ISO 14001:2015.

Rinneadh athbhreithniú ar ár gcóras bainistíochta SS&C le linn na bliana airgeadais 2022-23 d'fhonn a chinntiú go raibh próisis SS&C ag teacht le ceanglais reachtúla agus rialála. Garspríoc shuntasach le linn na tréimhse seo ba ea an t-athbhreithniú seachtrach rathúil ar ár gcreidiúnú ISO45001 agus

ISO14001 agus ár n-íniúchadh teicniúil agus sábháilteachta OCT EirGrid agus níor sainaithníodh aon neamh-chomhréireacht sna tuarascálacha iniúchóireachta seachtracha ar fad.

Cuireann ár gCóras Bainistíochta SS&C ar ár gcumas breithniú a dhéanamh ar rioscaí éagsúla a bhaineann lenár ngníomhaíochtaí, d'fhostaithe agus do dhaoine eile a bhféadfadh na gníomhaíochtaí seo dul i bhfeidhm orthu, agus don chomhshaoil; agus na rioscaí sin a chur i gcomhthéacs aon cheanglas ábhartha dlí nó eile, lena gcinntítear go bhfuil bearta coisctheacha agus rialaithe leordhóthanach agus go gcomhlíonann siad caighdeáin dea-chleachtas.

Cuimsítear inár nOrdlathas Rialaithe maidir le Rioscaí Sláinte agus Sábháilteachta béim a leagan ar inbhuanaitheacht laistigh de na modhanna rialaithe. Aithnímid go bhfuil freagracht orainn dea-bhainistíocht chomhshaoil a léiriú agus

inbhuanaitheacht a chur chun cinn.

Tá clár i bhfeidhm againn chun ár n-iarmhairtí comhshaoil a bhainistiú go freagrach trí chuspóirí straitéiseacha a leagan síos go bliantúil agus déanfaimid iarracht dea-chleachtas a chur i bhfeidhm nuair is féidir. Leanamar ar aghaidh lenár ngníomhaíochtaí a chur i gcrích ar bhealach atá freagrach ó thaobh an chomhshaoil de chun an comhshaoil a chosaint ó dhochar agus ó dhíghrádú, truailliú a chosc agus feabhas leanúnach a chur ar fheidhmíocht na gcóras bainistíochta. Chuireamar feachtas chun cinn go gníomhach i measc ár bhfostaithe trí chlár chumarsáide agus oiliúna chuí.

Lean Fóram Sláinte, Sábháilteachta & Comhshaoil an Ghrúpa, a bhfuil fostaithe as ar fud an ghnó páirteach ann, ag teacht le chéile i rith na bliana airgeadais seo agus tá sé freagrach as cuspóirí oiriúnacha comhshaoil a mheas agus a mholadh don Fhoireann Feidhmiúcháin.





Marsantacht

I mbliana, sheol EirGrid a amharc-aithne nua. Mar chuid de seo, d'aithníomar deis chun measúnú a dhéanamh ar ár gcleachtas soláthair reatha maidir le marsantacht bhrandáilte. Ar an gcéad dul síos, tá teorainn curtha againn le ceannach cainníochtaí suntasacha marsantachta brandáilte. Ar an gcuma chéanna, chun tacú le soláthar inbhuanaithe, rinneamar ár ndícheall a chinntiú go n-úsáidtear ábhair atá feasach ar an gcomhshaol sa mharsantacht ar fad, cinneadh atá ailínithe lenár spriocanna inbhuanaitheachta. Mar shampla, chaith fostaithe a ghlac páirt in imeachtaí reatha t-léinte déanta de bhuidéil phlaisteacha athchúrsáilte 100%.

Comhthreomhar leis seo, chinntíomar gur athúsáideamar agus gur athchúrsáladar ár stoc marsantachta ar bhealach eagraithe, slán agus inbhuanaithe. Bhaineamar athearraíocht as marsantacht ar a raibh ár sean-lógó agus chuireamar clúdach nua ar bhreis is 40 preabsheastán, a úsáidtear ag imeachtaí rannpháirtíochta poiblí, ceardlanna tionscail, aontaí gairmeacha agus imeachtaí eile a bhaineann le páirtithe leasmhara. Tá ár n-iarrachtaí ailínithe go díreach leis an gcolún a bhaineann le 'feidhmiú mar ghnó freagrach' dár straitéis inbhuanaitheachta, agus leanfaimid ar aghaidh ag leabú cleachtas gnó freagracha inár n-oibríochtaí laethúla.

Marsantacht Inbhuanaithe

Is cuideachta phriontála agus phoist éiceabhách agus neamhdhíobhálach don chomhshaol í ár gComhpháirtí Marsantachta Inbhuanaithe,

Sooner Than Later, a bhfuil meas aici ar an gcomhshaol agus a thairgeann réimse leathan roghanna priontála inbhuanaithe. Roghnaigh EirGrid oibriú leis an soláthraí seo, i gcomhréir lenár gcleachtas soláthair inbhuanaithe.

Taisteal

I mbliana, lean EirGrid lena chomhpháirtíocht leis an Údarás Náisiúnta Iompair (NTA), agus ghlacamar páirt i roinnt tionscnamh a bhain le Taisteal Níos Cliste d'Áiteanna Oibre a chuireann modhanna inbhuanaithe taistil chun cinn agus a spreagann a leithéid ar bhonn gníomhach. Mar chuid de seo, ghlac EirGrid páirt ghníomhach i rith na bliana, i gclár lena n-áirítear dúshlán chéimeanna Walktober agus Marchathon agus an dúshlán rothaíochta 'Ready, Step, Cycle'. Léiríonn ár bhfostaithe san eagraíocht trí chéile go leor spéise sna tionscnaimh seo, agus táimid ag súil go mór leis na tionscnaimh seo a fhorbairt amach anseo.

I mbliana, dhíríomar ar feabhas a chur ar an méid tacaíochta a bhí á tabhairt againn do rothaithe, trí thaisteal inbhuanaithe a spreagadh trí imeachtaí ar nós clinicí rothaíochta dea-mhéine a thairiscint a thugann deis d'fhostaithe triail a bhaint as rothair leictreacha. Chun feabhsuithe a chur i bhfeidhm inár mbonneagar rothaíochta, sheolamar ár 'Páirceáil Rothaíochta do Dhaoine faoi Mhíchumas', agus tá 'Pacáiste Taistil Ghlais' forbartha againn a chuireann comaitéireacht inbhuanaithe nó roghanna taistil gnó chun cinn.



Comaitéireacht Fostaithe

I mbliana, rinneamar anailís ar agus d'fhoilsíomar torthaí Shuirbhé Comaitéireachta Fostaithe Ghrúpa EirGrid 2022. Tugtar léargas iontach sna torthaí ar ár gcur chuige maidir le taisteal inbhuanaithe a threorú. Bhí na torthaí a léiríodh i suirbhé na

bliana seo thar cionn, fianaise go bhfuil 78% dár bhfoireann oibre ag úsáid modh taistil inbhuanaithe comaitéireachta cosúil le siúl, rothaíocht agus iompar poiblí. Leanfaidh EirGrid ag tacú le agus ag spreagadh taisteal gníomhach agus inbhuanaithe ar fud na heagraíochta.



Rannpháirtíocht sa Phobal

Leanamar orainn ag forbairt agus ag cur i bhfeidhm an bhealaigh a ndéanaimid teagmháil lenár bpáirtithe leasmhara de réir ár *Straitéis Rannpháirtíochta sa Phobal* uaimhianach. Is cuid lárnach den obair a dhéanaimid in EirGrid í an rannpháirtíocht, agus tá rannpháirtíocht rithábhachtach chun a chinntiú gur féidir linn an córas cumhachta a athrú ó bhonn do na glúnta atá le teacht. Aithnímid an luach a bhaineann le hidirphlé oscailte, trédhearcach a chruthú leis an tsochaí i gcoitinne, agus tá sé i gceist againn dul i dteagmháil le raon leathan páirtithe leasmhara mar chuid de phlé fiúntach faoin todhchaí agus faoi ról na heangaí.

Seónna Bóthair Saoránach Fuinnimh

In 2022-23, lean EirGrid ar aghaidh ag cur leis an rath a bhí ar a imeachtaí Seó Bóthair do Shaoránaigh Fuinnimh. Is é an aidhm atá leis na himeachtaí seo ná pobail áitiúla a chur ar an eolas faoin gcaoi a bhfuil sé beartaithe ag an eagraíocht an eangach leictreachais a chur ar fáil amach anseo chomh maith le faisnéis a chur ar fáil faoi mhicrighiniúint,

uasghrádú fuinnimh tí agus deontais iarfheistithe, agus saincheistanna forbartha réigiúnacha. Tagann na seónna bóthair sna sála ar an gclár comhairliúcháin *Ár dToghcháil Leictreachais a Mhúnlú* inar lorg EirGrid tuairimí agus ionchur ó gach eanáil den tsochaí agus den tionscal maidir le forbairt eangaí.

Tionóladh na seónna bóthair i gcomhar lenár gcomhpháirtithe, Údarás Fuinnimh Inmharthana na hÉireann (SEAI) agus Líonraí BSL, chomh maith le go leor comhpháirtithe taispeántais réigiúnacha amhail údarais áitiúla, soláthraithe uasghrádaithe fuinnimh agus Líonraí Rannpháirtíochta Poiblí (LRP). Go dtí seo, tá 20 seó bóthair réachtáilte ag EirGrid, 14 seó bóthair in 2022-2023 sna háiteanna seo a leanas – Cill Dara, An Nás, Maigh Nuad, an Mhí, Maigh Eo, Corcaigh, Port Láirge, Gaillimh, Laois agus Cill Chainnigh. Ghlac breis agus 500 ball den phobal, eagraíochtaí pobail, cumainn ghnó agus an pobal feirmeoireachta páirt ghníomhach sa phlé seo.

Chuir Seó Bóthair na Saoránach Fuinnimh lenár dtuiscint ar dhearcadh an phobail i leith bonneagar eangaí a óstáil agus

ar a n-uaimhianta ról a imirt chun tacú leis an aistriú aeráide. Chuir sé sin ar ár gcumas eolas níos doimhne a fháil ar a dtosaíochtaí agus a ndearcthaí siúd. Leanfaimid ar aghaidh leis na himeachtaí seo a rolladh amach in 2023-24.

Leas an Phobail

Nuair a bhíonn bonneagar tarchurtha nua á uasghrádú nó á chur ar fáil i gceantar againn, chun cabhrú leis an eangach a dhéanamh níos éifeachtúla agus níos inbhuanaithe, go minic bíonn sé riachtanach cur isteach ar an bpobal áitiúil ar bhealach éigin.

Cuirtear san áireamh inár [bPolasaí Sochair Pobail](#) an tábhacht a bhaineann leis na pobail áitiúla a thacaíonn lenár gcuid oibre. Faoin tionscnamh seo, cruthaímid scéim leasa pobail atá i gcomhréir le scála an tionscadail agus bunaímid Fóram Pobail d'fhonn a chinntiú go bhfuil an scéim curtha in oiriúint don phobal áitiúil, ag an bpobal áitiúil.

Ciste Sochair Pobail an Idirnascaire Cheiltigh

Bhunaigh EirGrid Ciste Sochair Pobail an Idirnascaire Cheiltigh ar fiú €2.4 milliún é, mar aitheantas ar thábhacht na bpobal áitiúil a thacaíonn lenár gcuid oibre agus an cur isteach sealadach a d'fhéadfadh a bheith mórthimpeall ar an líne chábla le linn chéim tógála an tionscadail. Cuirfear an ciste ar fáil i dtír chéim thar thréimhse an tionscadail 2023-2026 agus díreofar ar thrí phríomhshruth: Pobal, Inbhuanaitheacht agus Bithéagsúlacht.

I mí Iúil 2022, ceapadh Comhpháirtíocht SECAD (Forbairt Cheantar Oirdheisceart Chorcaí) mar riarthóir ciste don chiste seo agus ó shin i leith d'oibrigh foireann Chomhpháirtíocht SECAD i ndlúthpháirt le EirGrid, Fóram Pobail an Idirnascaire Cheiltigh, pobail áitiúla agus páirtithe leasmhara chun straitéis leasa pobail a fhorbairt a bhaineann le limistéar geografach an tionscadail. Trí phobail a chur i gcroílár na straitéise, glacadh le cur chuige comhoibríoch, 'ón mbun aníos' maidir lena forbairt le pobail áitiúla agus tugadh deis do pháirtithe leasmhara bonn eolais a chur faoi thosaíochtaí ciste leasa an phobail do limistéar tionscadail an Idirnascaire Cheiltigh agus iad a mhúnlú trí chruinnithe duine le duine,

suirbhéanna ar líne agus ceardlanna arna n-éascú ag saineolaithe ábhair.

Reáchtáladh comhairliúchán domhain pobail idir Iúil 2022 – Feabhra 2023 chun a chinntiú go gcloisfí an oiread guthanna agus ab fhéidir nuair a bhí tosaíochtaí straitéiseacha á múnlú agus chun an t-ionchur is mó is féidir a chinntiú uathu siúd a raibh tionchar ag an obair orthu agus atá ina gcónaí sa Limistéar Leasa. Mar chuid den chomhairliúchán fuarthas os cionn 500 aighneacht, agus reáchtáladh ceardlanna agus clinicí duine le duine le baill den phobal agus comhlachtaí gníomhaireachta reachtúla ábhartha. Tá an straitéis a d'eascair as an obair seo deartha ar bhonn comhoibríoch don phobal áitiúil, ag an bpobal áitiúil.

Táthar ag súil go dtacóidh an ciste, ar bhonn gníomhach, le pobail laistigh de limistéar tionscadail an Idirnascaire Cheiltigh chun tionscadail agus tionscnaimh a sheachadadh a neartaíonn deiseanna agus a thugann aghaidh ar dhúshlán a bhaineann leis na trí shruth maoinithe. Tosaíodh ag glacadh le hiarratais do Chéim 1 den chiste, ar fiú €960,000 é, ar an 29 Meitheamh 2023 agus stopadh ag glacadh le hiarratais ar an 15 Meán Fómhair 2023, agus tá eolas maidir leis na tionscadail rathúla fógartha roimh dheireadh 2023.



Ciste Sochair Pobail Laoise-Chill Chainnigh

Is ann atá tionchar an Chiste á fheiceáil againn agus tá oidhreacht dhearfach á bunú againn i measc pobal Laoise-Chill Chainnigh ar bronnadh maoiniú Sochair Pobail orthu in 2022. Tá sé seo ag neartú cur chuige EirGrid maidir le pobail a chur i gcroílár ár gcuid oibre rannpháirtíochta agus deis a thabhairt do na pobail sin a óstálann Bonneagar Eangaí agus a bhfuil tionchar ag ár dtionscadail orthu an oiread tairbhe agus is féidir a bhaint as a leithéid.

Ciste Sochair Pobail Laoise-Chill Chainnigh: Cumann CLG Bhaile na Coille

Achoimre ar an Tionscadal

Tá Club CLG Bhaile na Coille ag tacú le háiseanna iománaíochta i bparóiste Bhaile na Coille agus an Chnoc ón mbliain 1888. Tá imreoirí ó na pobail máguaird ag imirt don chlub freisin, ó Chnocán na Mac Tíre, Baile Adaim, an Baile Nua, Crochta Ard agus an tArdlios.

Tá áiseanna an chlub ar fáil do gach ball den phobal, lena n-áirítear spás glas agus áiseanna do ghníomhaíochtaí cosúil le campaí aclaíochta, aclaíocht aonair, imeachtaí agus laethanta spóirt.

Trí úsáid a bhaint as maoiniú luach €14,850 a fuarthas ó Chiste Sochair Pobail Laoise-Chill Chainnigh EirGrid, tá rian siúil/reatha forbartha ag CLG Bhaile na Coille thart ar an bpáirc CLG, cuireadh oibreacha talún i gcrích agus cuireadh fálú slándála in airde.

Tionchar agus Leas Pobail

Mar thoradh ar an tionscadal seo cuireadh rian siúil/reatha sábháilte agus oiriúnach ar fáil do bhaill uile an phobail. Is spás ionchuisitheach é seo a théann chun tairbhe do shláinte agus d'fholláine an phobail. Tá an rian á úsáid ag daoine de gach aois ón bpobal, leanaí agus seanóirí ina measc.

Ciste Sochair Pobail Laoise-Chill Chainnigh: Comhaltas na Spince

Achoimre ar an Tionscadal

Eagraíonn Comhaltas na Spince ranganna ceoil, imeachtaí taibhithe agus ullmhaítear mic léinn chun páirt a ghlacadh i gcomórtais ceoil agus chun scrúduithe ceoil thraidisiúnta Chomhaltas a dhéanamh; díreann ar theoiric an cheoil, scileanna ceoil cluastuisceana agus stair stíleanna ceoil agus ceoltóirí. Thar aon rud eile, díreann Comhaltas na Spince ar mhúinín, obair foirne, meas agus scileanna sóisialta a fhorbairt.

Bronnadh €17,300 ar Chomhaltas na Spince trí Chiste Sochair Pobail Laoise-Chill Chainnigh EirGrid chun Féile Cheoil na Spince a eagrú in 2023, chun gníomhaíocht a spreagadh agus a dhéanamh tar éis shrianta COVID-19. Mar chuid den fhéile reáchtáladh comórtais, máistir-ranganna agus ceolchoirm.



Tionchar agus Leas Pobail

Reáchtáladh Féile Cheoil Chomhaltas na Spince i Mainistir Laoise ar an 25 Márta 2023. Ba é téama na féile ná ceoltóirí óga a spreagadh don todhchaí. Sholáthair an tionscadal seo deis chuimsitheach, shóisialta agus oideachasúil do cheoltóirí de gach aois.

Cuireann an ceol ar bhealach dearfach leis an aireachas agus leis an meabhairshláinte, agus spreagann an ghné shóisialta daoine chun bualadh le chéile agus naisc a bhunú.

Ciste Sochair Pobail Laoise-Chill Chainnigh: Grúpa Gasóg Bhéal Átha Ragad

Achoimre ar an Tionscadal

Freastalaíonn Grúpa Gasóg Bhéal Átha Ragad ar leanaí 6+ bliana d'aois ó Bhéal Átha Ragad, Lios Dúnaigh, Conachadh agus Caisleán an Chomair. Eagraíonn an Grúpa Gasóg gníomhaíochtaí oideachais agus gníomhaíochtaí amuigh faoin aer do leanaí de gach cumas, múintear dóibh conas aire a thabhairt dóibh féin, faoi gharchabhair, ealaíona agus ceardaíocht, campáil, etc.

Le maoiniú luach €5,000 ó Chiste Leasa Pobail Laoise-Chill Chainnigh EirGrid, cheannaigh Grúpa Gasóg Bhéal Átha Ragad acmhainní agus earraí tábhachtacha chun feabhas a chur ar an tseirbhís do na leanaí agus don fhoireann riaracháin. San áireamh anseo bhí tóirsí ceann, compáis agus trealamh gasógaíochta eile a cheannach, luchtairé gréine agus banc cumhachta, dífhibrileoir soghluaiste, aonaid steirilithe do phubaill, agus trealamh céadfach do leanaí a bhfuil riachtanais speisialta acu. Bhí fonn ar an nGrúpa Gasóg ábhair agus teicneolaíocht níos glaise agus in-athúsáidte a aimsiú nuair ab fhéidir.

Tionchar agus Leas Pobail

Chabhraigh trealamh nua gasógaíochta le heispéireas na leanaí agus na gceannairí araon a fheabhsú. Bhí sé riachtanach an dífhibrileoir soghluaiste a cheannach le haghaidh gníomhaíochtaí sa halla, turais agus go háitiúil do ghrúpaí eile. Cabhraíonn trealamh céadfach do leanaí a bhfuil riachtanais speisialta acu le fás forbartha.

Chomh maith leis sin, thacaigh maoiniú le roinnt turas oideachasúil, lena n-áirítear cuairt a thabhairt ar Cool Planet, eispéireas spraiúil, idirghníomhach aeráide é i gCúirt an Phaoraigh.

“Is féidir leis na gasóga an trealamh a úsáid chun tabhairt faoi eachtraí nua”

Pat Farrell,
Grúpa Gasóg Bhéal Átha Ragad



Rannpháirtíocht an Phobail Eischósta

Tá EirGrid airdeallach ar an ról lárnach a bheidh ag an ngaoth eischósta chomh fada is a bhaineann le freastal ar riachtanais fuinnimh na hÉireann agus geilleagar na hÉireann as seo go ceann deich mbliana agus ina dhiaidh sin. Táimid ag tacú go láidir le huaimhian an Rialtais, trínár gcomhoibriú lenár bpríomhpháirtithe leasmhara agus leis an tionscal, agus tríd an obair atá á déanamh san eagraíocht.

In 2022-23, d'óstáil EirGrid, i gcomhpháirtíocht leis an RCAC, sé imeacht eolais mar chuid de rannpháirtíocht Eischósta sna contaetha seo a leanas – Port Láirge, Loch Garman agus Corcaigh. Anuas air sin, reáchtáladh dhá imeacht Seó Bóthair, imeacht amháin i gCorcaigh agus imeacht eile i bPort Láirge. Leanfaimid ar aghaidh ag cur leis an rannpháirtíocht seo sa bhliain amach romhainn faoin bplean dar teideal Treochlár *Ár dToghcháil Fuinnimh Eischósta a Mhúnlú* – tá tuilleadh eolais le fáil ar leathanach 62.

An Grúpa Oibre Bia Mara um Fhuinneamh In-athnuaite Eischósta (FIE)

Tá a fhios againn go bhfuil an tionscal bia mara agus dobharshaothraithe tábhachtach i gcomhthéacs gheilleagar agus chultúr náisiúnta agus áitiúil phobail chósta na hÉireann. Tá EirGrid tiomanta d'oibriú le hiascairí, grúpaí ionadaíocha agus gach duine a bhfuil baint acu le gníomhaíochtaí mara agus rachaidh sé i mbun plé leo i rith an tionscadail.

Tá EirGrid ina bhall de *Ghrúpa Oibre Bia Mara FIE* a bhunaigh an Rialtas i mí na Bealtaine 2022 chun plé a éascú ar ábhair a eascraíonn as an idirghníomhú idir an tionscal bia mara agus an tionscal fuinnimh in-athnuaite eischósta. Táimid tiomanta cloí leis na príonsabail rannpháirtíochta ar chomhaontaigh an grúpa oibre orthu agus atá sonraithe sa cháipéis a foilsíodh le déanaí dar teideal [Seafood/ORE Engagement in Ireland – A Summary Guide](#).

Bíimid i dteagmháil go rialta leis an RCAC chun ailíniú sa chur chuige foriomlán a chinntiú agus chun ár rannpháirtíochtaí a chuíchóiriú d'fhonn a chinntiú nach gcuirtear isteach an iomarca ar ár bpáirtithe leasmhara.



Cumhachtú Bhaile Átha Cliath

Is uasghrádú uailmhianach ar chóras tarchurtha Bhaile Átha Cliath é clár Chumhachtú Bhaile Átha Cliath EirGrid a bheidh ag teastáil chun leanúint ar aghaidh ag tacú le fás agus forbairt eacnamaíoch i réigiún Bhaile Átha Cliath. Tá dul chun cinn suntasach déanta ar an tionscadal seo le linn 2022-23 agus leanfar leis an obair sna blianta amach romhainn. Tá tuilleadh eolais le fáil ar leathanach 56 sa rannán Athbhreithniú Gnó.

Le bliain anuas, tá Cumhachtú Bhaile Átha Cliath ag tacú le pobail ar fud Bhaile Átha Cliath trí pháirt a ghlacadh i roinnt imeachtaí, lena n-áirítear:

Breac agus Bingó

D'eagraigh déagóirí atá páirteach i Seirbhísí Óige Swan an t-imeacht idirghlúine seo (urraithe ag EirGrid) i Sráid Uí Dhoinn, Baile Átha Cliath 1. Eagraíodh imeachtaí biongó, breac, ceoil agus cuireadh cupán tae ar fáil do bhreis agus 50 ball den phobal áitiúil atá ar scor. D'éirigh leis an ócáid seo feasacht a mhúscailt faoi Chlár Chumhachtú Bhaile Átha Cliath agus faoin cábla athsholáthair beartaithe don cheantar idir Fionnghlas agus An Port Thuaidh a bheidh suite gar do phobail i gceantar Iárchathair Bhaile Átha Cliath Thuaidh.

Cearlianna le Mic Léinn Idirbhliana

Le linn Sheachtain na nInnealtóirí i mí Feabhra 2023, thug ár nOifigigh Idirchaidrimh don Phobal agus rannpháirtithe an Chláir Forbartha do Chéimithe cuairt ar chúig scoil agus labhair siad le breis agus 400 mac léinn faoi chomhairliúchán poiblí Chumhachtú Bhaile Átha Cliath, agus leag siad béim ar an tábhacht a bhaineann lena dtuairimí agus na bealaí chun díriú ar ghairm innealtóireachta a roinnt.

Seastáin Eolais

Thug Cumann Cónaitheoirí Dhumhach Thrá agus Mhuirfean (SAMRA) agus Cumainn Áitritheoirí na hEachraise cuireadh do EirGrid seastáin eolais a bhunú agus labhairt lena mbaill ag a gcruinnithe cinn bhliana faoi Chlár Chumhachtú Bhaile Átha Cliath. D'fhreastail breis agus 200 duine ar na Cruinnithe Cinn Bhliana seo, agus deis iontach a bhí ann speis a mhúscailt sa chlár.

Cósta Glan, Trá Glan

I mbliana, chinn fostaithe de chuid EirGrid páirt a ghlacadh go deonach in 'Cóta Glan, Trá Glan', agus bailíodh breis is 90kg de bhruscar ó Leithinis an Phoill Bhig.



Rannpháirtíocht le Custaiméirí

I measc ár gcustaiméirí tá na daoine sin atá nasctha go díreach leis an gcóras tarchurtha. Gineann roinnt custaiméirí leictreachas ó fhoinsí traidisiúnta nó in-athnuaite, agus bíonn éileamh ard le haghaidh leictreachais ag custaiméirí eile; éileamh nach bhfuil ach an córas tarchurtha in ann a sholáthar. Soláthraíonn custaiméirí eile na seirbhísí is gá chun an córas tarchurtha a oibriú, amhail aonaid ar thaobh an éilimh agus aonaid stórála fuinnimh. Soláthraíonn custaiméirí idirnascaire idirnascaire le córais leictreachais eile.

Chomh maith leis sin, freastalaímid ar na soláthraithe leictreachais agus ar na páirtithe leasmhara níos leithne a bhfuil speis acu in oibriú agus i bhfeabhsú an chórais tarchurtha (comhlachtaí ionadaíocha tionscail san áireamh) agus freagraímid do raon leathan riachtanas ar fud na hearnála mórdhíola fuinnimh in Éirinn.

Aithnímid gur cumasóirí bunriachtanacha iad an-chuid ár gcustaiméirí chun na spriocanna le haghaidh 2030 a bhaint amach trí ghiniúint leictreachais (micrighiniúint san áireamh), idirnascaire agus soláthar seirbhísí riachtanacha chun an córas a oibriú le treá ard giniúna ó fhoinsí in-athnuaite. I mbliana leanamar ag cur lenár rannpháirtíocht chun a chinntiú go bhfuilimid ag freastal i gcónaí ar riachtanais athraitheacha ár gcustaiméirí.



Le linn 2022-23, leanamar lenár gcuid oibre chun eispéireas feabhsaithe custaiméara a sholáthar ó thús deireadh, agus dhíríomar ar rannpháirtíocht éifeachtach le custaiméirí agus leis an tionscal. Bhí an obair seo dírithe ar rannpháirtíocht luath agus a chinntiú gur féidir le custaiméirí agus páirtithe leasmhara tionscail teacht go héasca ar eolas ábhartha agus cothrom le dáta maidir le nascadh leis an eangach leictreachais, agus maidir le pleanáil, forbairt agus oibriú na heangaí leictreachais.

Tá achoimre ar na príomhthionscnaimh ar dhíríomar orthu chun teagmháil éifeachtach a dhéanamh lenár gcustaiméirí le fáil thíos:

- I mí Feabhra 2023, eisíodh suirbhé ar shásamh custaiméirí chuig 77 custaiméir chun aiseolas a lorg faoina dtaithe ar dhul i dteagmháil le EirGrid le linn 2022. Baintear úsáid as torthaí an tsuirbhé chun bonn eolais a chur faoinár rannpháirtíocht le páirtithe leasmhara agus chun barr feabhais i seirbhís do chustaiméirí a chur chun cinn i measc foirne éagsúla laistigh de EirGrid.
- I mí an Mheithimh 2023, scaipeadh suirbhé faoi riachtanais bristeacha ar gach custaiméir chun eolas maidir lena bpleananna bristeacha don bhliain amach romhainn a fháil. Cuireann an rannpháirtíocht seo ar chumas EirGrid éifeachtúlacht an phróisis

pleanála níos leithne maidir le bristeacha tarchurtha a chuicóiriú agus a uasmhéadú ar bhealach níos éifeachtaí.

- Cuireadh tús le sruth oibre Fís na gCustaiméirí i mí Lúnasa 2023. I ndiaidh léargas agus dearcthaí comhghleacaí agus custaiméirí a bhailiú in 2023 trí shraith agallamh pearsanta, thosaigh an fhoireann custaiméirí ar threochlár a chur i bhfeidhm chun feabhsuithe inláimhsithe a fhorbairt ar Eispéireas Custaiméirí EirGrid. San áireamh san obair seo beidh athruithe ar na modhanna cumarsáide le custaiméirí, níos mó rannpháirtíochta réamhghníomhaí agus tacaíochtaí teicneolaíocha feabhsaithe. Beidh an fhoireann custaiméirí ag smaoineamh ar na chéad chéimeanna eile agus conas is féidir forbairt agus feabhas a dhéanamh bunaithe ar an aiseolas atá faighte go dtí seo tríd an sruth oibre dar teideal Fís an Chustaiméara.

I rith na bliana airgeadais, reáchtálar 60 cruinniú clinice custaiméirí le 38 forbróir maidir le 92 tionscadal aonair, chun plé a dhéanamh ar naisc ghiniúna agus éilimh amach anseo lenár saineolaithe ábhair (FBManna) agus chun breithniú á dhéanamh acu ar thionscadail a fhorbrófar amach anseo sula gcuirfear iarratais nasctha isteach. Chomh maith leis sin, chuaigh an fhoireann Custaiméirí i dteagmháil le custaiméirí agus

le FBManna inmheánacha chun Cruinnithe Modh Nasctha a chomhordú do thionscadail an Chórais Taimhe Ísealcharbóin (CTIC) ar mian leo páirt a ghlacadh sa phróiseas Soláthair.

Nuair a bhí tairiscintí naisc á n-ullmhú do chustaiméirí againn, d'eagraíomar líon mór rannpháirtíochtaí chun dul i ngleic le haon fhadhb a d'fhéadfadh teacht chun cinn agus chun torthaí níos fearr a bhaint amach do na páirtithe go léir. San áireamh bhí an tslí a mbeidís nasctha leis an eangach agus an chaoi a n-oibreodh tionscadail sa mhargadh leictreachais amach anseo.

Eagraíodh an rannpháirtíocht ar bhonn comhchoiteann agus déthaobhach le custaiméirí eischósta Chéim 1 chun tacú leo agus chun iad a ullmhú do cheant STLIE 1 a bhí ar siúl i mí na Bealtaine 2023. San áireamh bhí roinnt ceardlann rannpháirtíochta éagsúil faoi chúrsaí teicniúla agus conarthacha. Tá níos mó rannpháirtíochta a bhaineann go sonrach le tionscadail ar leith ar siúl anois le tionscadail rathúla STLIE-1 de réir mar a chuirtear dlús le seachadadh na dtionscadal. Cuireadh tús freisin le rannpháirtíocht le comhlachtaí tionscail maidir le Céim 2 i dtreo dheireadh na bliana airgeadais seo agus cuirfear dlús leis an obair as seo go ceann bliana.

Coiste Comhairleach Ár dToghchaí Leictreachais a Mhúnlú

Bhunaigh EirGrid agus SONI an Chomhairle Chomhairleach tar éis measúnú a dhéanamh ar roghanna féideartha chun rannpháirtíocht leanúnach tionscail a éascú maidir leis na saincheisteanna, na dúshláin agus na gníomhaíochtaí atá leagtha amach i dTreochlár Ár dToghchaí Leictreachais a Mhúnlú. Is grúpa

de thart ar 30 saineolaí ábhair atá páirteach i gComhairle Chomhairleach Ár dToghchaí Leictreachais a Mhúnlú a dhéanann ionadaíocht ar eárnálacha éagsúla de thionscal an leictreachais in Éirinn, i dTuaisceart Éireann agus níos faide ó bhaile. Is é aidhm na Comhairle Comhairlí fóram a chur ar fáil chun faisnéis ábhartha a bhaineann le cur chun feidhme an Treochláir a roinnt, chun tuairimí agus ábhair imní na bpáirtithe leasmhara maidir le seachadadh a phlé, agus chun ionchur agus comhairle maidir le hábhair ábhartha a sholáthar.

Rannpháirtíocht le Páirtithe Leasmhara

Tá rannpháirtíocht éifeachtach le páirtithe leasmhara riachtanach do EirGrid chun a straitéis a chur i gcrích. Táirgeann agus d'fhoilsigh EirGrid athbhreithniú ar a rannpháirtíocht le páirtithe

leasmhara gach bliain. I mbliana, d'fhoilsíomar athbhreithniú ar ár bhfeidhmíocht in 2022 agus ar ár bplean do 2023. San áireamh bhí raon leathan páirtithe leasmhara ar fud an tionscail, na sochaí agus grúpaí reachtúla. Bhí an dá dhoiciméad faoi réir comhairliúcháin phoiblí, rud a thug deis dár bpáirtithe

leasmhara aiseolas léirsteanach a chur ar fáil maidir lenár gcuid oibre ag céimeanna éagsúla den phróiseas. Spreagaimid comhoibriú lenár bpáirtithe leasmhara chun réitigh agus cuir chuige nua a fhorbairt le chéile, agus táimid ag tnúth le leanúint lenár gcuid oibre sa réimse seo.



Rialachas

Tá EirGrid tiomanta dá straitéis agus cur chuige a thuairisciú, mar aon lena fheidhmíocht, i ndáil le rialachas trí lionsa na hinbhuanaitheachta. Tá tuilleadh eolais faoi Rialachas Corparáideach le fáil ar leathanach 112.

Ó 2010 i leith, tá EirGrid creidiúnaithe le Séala an Ghnó ag Obair go Freagrach (GOF), creidiúnú seachtrach neamhspleách maidir leis an gcaoi a n-idirghníomhaíonn EirGrid leis an margadh, áit oibre, comhshaoil agus pobail a ndéanann sé teagmháil leo agus mar mheasúnú ar a chur chuige straitéiseach inbhuanaitheachta. Feabhsaíonn an Séala GOF ár mbranda agus cáil, agus cuireann sé ar ár gcumas feidhmiú mar rogha fostóra sa mhargadh.

Séala an Ghnó ag Obair go Freagrach

Tar éis iniúchadh rathúil a bheith déanta ag Údarás um Chaighdeán Náisiúnta na hÉireann (NSAI), i mBliain Airgeadais 2023, rinneadh Grúpa EirGrid a athchreidiúnú le Séala an Ghnó ag Obair go Freagrach (GOF). Is caighdeán neamhspleách é Séala GOF do Fhreagracht Shóisialta

Chorparáideach in Éirinn, lena ndeimhnítear barr feabhais i gcleachtais ghnó fhreagracha agus inbhuanaithe. Is fianaise é athdheimhniú an tSéala seo ar ár príomhspríoc agus bealach chun léargas a thabhairt ar ár seasamh i measc na bpríomhchuideachtaí atá tiomanta d'inbhuanaitheacht.

Creat um Ghníomhú ar son na hAeráide Comhlachtaí Tráchtála Leathstáit (CTL)

I mí Lúnasa 2022, d'fhaomh an Rialtas Creat um Ghníomhú ar son na hAeráide d'earnáil na gcomhlachtaí tráchtála leathstáit, a d'fhorbair an tÚdarás um Gheilleagar Nua agus Téarnamh (RÉnua) i gcomhar leis an Roinn Caiteachais Phoiblí, Seachadta agus Athchóirithe PFN (RCPSAP) agus leis an Roinn Comhshaoil, Aeráide agus Cumarsáide (RCAC). Beidh feidhm ag an gCreat maidir le gach

cuideachta tráchtála leathstáit agus clúdófar cúig ghealltanas ann:

- Cuspóirí maidir le rialachas an ghníomhaithe ar son na haeráide.
- Sprioc maidir le hastaíochtaí a thomhas agus a laghdú.
- Luacháil astaíochtaí i mbreithmheas infheistíochta.
- An geilleagar ciorclach agus soláthar glas.
- nochtadh a bhaineann leis an aeráid.

Oibleagáidí Tuairiscithe Inbhuanaitheachta Éigeantacha

Táimid tiomanta do thuairisciú bliantúil ár bhfeidhmíochta i gcomparáid le gach colún atá leagtha amach inár Straitéis Inbhuanaitheachta, lena n-áirítear feidhmíocht i gcomparáid lenár Spriocanna Eolaíocht bhunaithe. I mbliana, Chuir EirGrid a chéad aighneachtaí faoi bhráid Chreat um Ghníomhú ar son na hAeráide na gComhlachtaí Tráchtála Leathstáit RÉnua. In 2023, chuireamar tús freisin lenár n-ullmhúchán chun ár dtuairisciú inbhuanaitheachta a ailíniú leis an Treoir nua ón Aontas maidir le [Tuairisciú Inbhuanaitheachta Corparáideach \(TTIC\)](#), a bheidh ag teastáil ó 2026. Leis an treoir nua, forbrófar gach réimse dár gClár Inbhuanaitheachta faoi na colúin seo a leanas – Comhshaoil, Sóisialta agus Rialachas.

Nochtadh Inbhuanaitheachta Deonach

I mbliana, lean EirGrid ar aghaidh ag tacú le Gealltanas Ísealcharbóin Gnó sa Phobal in Éirinn. Gealladh astaíochtaí Raon Feidhme 1 agus Raon Feidhme 2 a laghdú agus monatóireacht a dhéanamh ar astaíochtaí Raon Feidhme 3 agus iad a thomhas. Mar shínteoir an ghealltanais seo, táimid tiomanta d'ardán comhchoiteann a bhunú chun an turas i dtreo laghdú astaíochtaí a rianú. Mar chuid den ghealltanas seo, tá ár bPríomhfeidhmeannach, Mark Foley, ag feidhmiú mar Chomhchathaoirleach ar

fhoghrúpa an Ghealltanais Ísealcharbóin.

Ar an gcuma chéanna, tá SONI tar éis a ainm a chur le Gealltanas Aeráide BITC NI ina ngeallann SONI a astaíochtaí carbóin absalóideacha Raon Feidhme 1 agus Raon Feidhme 2 a laghdú agus monatóireacht a dhéanamh ar astaíochtaí Raon Feidhme 3.

Tar éis iniúchadh éifeachtach a dhéanamh, i mBliain Airgeadais 2023, d'athchreidiúnaigh Gnó sa Phobal in Éirinn Grúpa EirGrid tríd Shéala an Ghnó ag Obair go Freagrach (GOF) a bhronnadh air. Is caighdeán iniúchta neamhspleách é Séala GOF maidir le Freagracht Shóisialta Chorparáideach in Éirinn, a dheimhníonn barr feabhais i gcleachtais ghnó fhreagracha agus inbhuanaithe. Is fianaise é athdheimhniú an tSéala seo ar ár príomhspríoc agus bealach chun léargas a thabhairt ar ár seasamh i measc na bpríomhchuideachtaí atá tiomanta d'inbhuanaitheacht.

Bainistíocht Riosca

Tá EirGrid neamhchosanta ar roinnt rioscaí a bhféadfadh tionchar a bheith acu ar an ngnó agus ar a chumas an straitéis seo a chur i gcrích. Tá córas láidir Bainistíochta Riosca Fiontair i bhfeidhm chun a chinntiú go ndéantar rioscaí a shainiú, a mheas, a bhainistiú agus a mhaolú go héifeachtach. Meastar go mbaineann roinnt rioscaí ábhartha reatha leis an aeráid, go háirithe i gcomhthéacs spriocanna ginearálta an Phlean Gníomhaithe ar son na hAeráide. Dá réir sin,

déanaimid monatóireacht réamhghníomhach orthu seo, ag tuairisciú don Bhord ar bhonn míosúil chun maoirseacht ar an timpeallacht riosca agus ar na maoluithe gaolmhara atá i bhfeidhm a chinntiú. Tá tuilleadh eolais faoi Bhainistíocht Riosca le fáil ar lch 144.

Ceanglais Acht na dTeangacha Oifigiúla a Chomhlíonadh

Tagann EirGrid faoi scáth [Acht na dTeangacha Oifigiúla, 2003](#), agus ina dhiaidh sin [Acht na dTeangacha Oifigiúla \(Leasú\), 2021](#).

Táimid ag obair lena chinntiú go mbeidh na ceanglais reachtúla a bhaineann le stáiseanáireacht dháttheangach, comharthaíocht, fógartí taifeadta béil agus foilsíú comhuaineach doiciméad i nGaeilge agus i mBéarla á gcomhlíonadh. Tá an chuma ar an scéal go n-éireoidh le EirGrid a sprioc i ndáil lena cheanglais maidir le fógraíocht a chomhlíonadh.

Earcaíodh Oifigeach na dTeangacha Oifigiúla chun a chinntiú go bhfuil ceanglais an Achta reatha á gcomhlíonadh agus chun tacú le húsáid na Gaeilge laistigh de EirGrid.

Ní bhfuarthas aon ghearán ó Oifig an Choimisinéara Teanga le linn na bliana airgeadais 2022-2023.

Rialachas Corparáideach

Ráiteas Rialachais Chorparáidigh an Chathaoirligh

Tá Bord EirGrid cpt tiomanta d'ardchaighdeán rialachais chorparáidigh a spreagann cinnteoireacht eolasach agus fhadtéarmach. Comhlíonann EirGrid plc, mar chuideachta faoi úinéireacht an stáit, le linn dó a chuspóirí rialachais a chur i gcrích, nuair is infheidhme, an [Cód Cleachtais chun Comhlachtaí Stáit a Rialú](#) arna eisiúint ag an Aire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe ('an Cód') agus tá aird aige freisin ar phrionsabail [Chód Rialachais Chorparáidigh na Ríochta Aontaithe](#) agus [Iarscríbhinn Rialachais Chorparáidigh na hÉireann](#).

Tá bearta cuí curtha i bhfeidhm ag EirGrid chun an Cód a chomhlíonadh, cód ina leagtar amach an creat rialachais arna bhunú ag an Rialtas maidir le ceanglais mhairseachta agus tuairiscithe

Comhlachtaí Stáit. Tá siad seo bunaithe ar phrionsabail na cuntasachta, na trédhearcachta agus na stuamachta, agus tá béim á leagan ar rath inbhuanaithe na heagraíochta san fhadtéarma. Tá próisis láidre i bhfeidhm ag EirGrid maidir leis an gCód a chomhlíonadh agus cuirtear tuarascáil maidir lena leithéid de chomhlíonadh faoi bhráid an Bhoird gach bliain. Tá baill an Bhoird sásta gur chomhlíon EirGrid a cheanglais faoin gCód agus eisítear tuarascáil go bliantúil chuig an Aire Comhshaoil, Aeráide agus Cumarsáide maidir leis seo.

Ghlac baill an Bhoird le Cód Iompair atá infheidhme maidir le stiúirthóirí uile EirGrid cpt, Stiúirthóirí uile a fhochuideachtaí agus gach Stiúirthóir arna cheapadh ag EirGrid ar eintitis chomhfhiontair.



Cuireann an Cód Iompair seo ár gcuspóir, ár straitéis agus ár luachanna i gcroílár an chaoi a n-íompróidh Stiúrthóirí iad féin. Tá gach Stiúrthóir tiomanta do na caighdeáin is airde iompraíochta agus eitice gnó tríd an méid seo a leanas a dhéanamh:

- Ceannaireacht a thabhairt le dea-shampla;
- Gníomhú go hionraic;
- Caitheamh lenár bpáirtithe leasmhara go léir go measúil; agus
- Eolas a úsáid go cúramach.

Táthar ag súil go dtabharfaidh baill an Bhoird dea-shampla agus go mbeidh obair na cuideachta á stiúradh ón mbarr anuas. Tá [Cód Iompair ár Stiúrthóirí](#) ar fáil ar shuíomh gréasáin EirGrid.

Eagraítear seisiún eolais go rialta do bhaill an Bhoird maidir le rialachas corparáideach, comhlíonadh agus ábhair riosca, chomh maith le hábhair a bhfuil tábhacht reatha ag baint leo i gcomhthéacs an ghnó agus réachtáladh roinnt seisiún oiliúna le linn 2022-23. Ina theannta sin, tugtar deis do bhaill an Bhoird tabhairt faoi mhodúil oiliúna an Fhorais Riaracháin (IPA) i rith na bliana.

Éifeachtúlacht an Bhoird

Féachann baill an Bhoird go leanúnach lena n-éifeachtúlacht a fheabhsú trí phlé foirmiúil agus neamhfhoirmiúil tar éis cruinnithe agus tugtar aiseolas don Chathaoirleach agus do Rúnaí na Cuideachta.

De réir an Chóid, ceanglaítear ar an mBord meastóireacht féinmheasúnaithe a dhéanamh gach bliain ar a fheidhmíocht féin agus ar fheidhmíocht choistí an Bhoird. Táthar ag cur leis an meastóireacht inmheánach fhoirmiúil bhliantúil seo le timthriall tréimhsiúil de mheastóireachtaí seachtracha neamhspleácha.

Athruithe Boird agus Coistí

Taifeadadh roinnt athruithe ar bhallaíocht an Bhoird i rith na bliana. Athcheapadh Tom Coughlan ar an mBord ar feadh téarma trí bliana; agus ceapadh Michael O'Sullivan, James Nyhan agus Pauline Walsh ar an mBord ar feadh téarmaí cúig bliana. Tar éis dheireadh na bliana, i mí na Nollag 2023, d'éirigh Michael O'Sullivan as an mBord.

Bunaíodh dhá choiste nua i rith na bliana chun tacú leis an mBord: bunaíodh an Coiste Eischósta chun cabhrú leis an mBord an beartas/straitéis ghinearálta maidir leis an bhforbairt a bheadh á déanamh ag EirGrid ar an Eangach Eischósta in Éirinn a chinneadh, i gcomhréir lena shainordú mar oibreoir córais eischósta agus úinéir sócmhainní; chomh maith leis sin, bhunaigh an Bord Coiste Forbartha an Chórais Cumhachta agus na Margáí chun cabhrú le Straitéis an Ghrúpa an córas cumhachta a athrú ó bhonn agus na margáí a fhorbairt do na glúnta atá le teacht.

Rannpháirtíocht an Bhoird

Tá baill an Bhoird den tuairim go bhfuil sé tábhachtach go mbíonn deis acu cúrsaí a phlé le baill foirne ar fud na heagraíochta agus eolas a fháil uathu go pearsanta faoin sár-obair a dhéanann siad ar fud na heagraíochta ar bhonn laethúil. Sa chomhthéacs seo, is cúis áthais do bhaill an Bhoird é go raibh deis acu labhairt le baill foirne atá ag sna hoifigí i mBaile Átha Cliath, i mBéal Feirste agus i gCorcaigh.

Páirtithe Leasmhara

Príomhghné de sheachadadh straitéis EirGrid í rannpháirtíocht na bpáirtithe leasmhara. Téann EirGrid i mbun comhairliúcháin gach bliain maidir leis an [bPlean Rannpháirtíochta le Páirtithe Leasmhara](#) agus foilsíonn sé an Plean seo ina leagtar amach ár gcur chuige uileghabhálach i leith rannpháirtíochta, lena n-áirítear an tslí a n-aithnímid páirtithe leasmhara, na próisis atá i bhfeidhm faoi láthair chun a chinntiú go bhfuil ár bpáirtithe leasmhara páirteach i ndáiríre i bpríomhchinntí. Tá baill an Bhoird, an Príomhfheidhmeannach agus an Fhoireann Feidhmiúcháin tiomanta do dhul i mbun teagmhála lenár scairshealbhóirí agus lenár bpáirtithe leasmhara agus iarracht á déanamh acu an t-athrú ar an gcóras cumhachta a threorú agus uailmhian ár scairshealbhóra maidir leis an gníomhú ar son na haeráide a chomhlíonadh. Glacadh páirt i roinnt mhaith gníomhaíochtaí rannpháirtíochta le páirtithe leasmhara i rith na bliana, lena n-áirítear caidreamh lenár nAire a bhí á stiúradh agam féin agus ag an bPríomhfheidhmeannach.

Socruithe Rialachais Nua faoi Cheadúnas SONI Tta

Ar an 30 Lúnasa 2022, d'fhoilsigh an Rialtóir Fóntas (RF) i dTuisceart Éireann a chinneadh maidir le rialachas SONI agus mionathruithe ar a cheadúnas OCT. Codaíodh na mionathruithe sin i gceadúnas SONI ar an 26 Deireadh Fómhair 2022. Ceanglaíonn na coiníollacha ceadúnais nua, i measc ceanglas eile, go mbunófaí bord stiúrthóirí neamhspleách tromlaigh SONI Tta (agus go mbeadh gach stiúrthóir ceadaithe ag an Rialtóir Fóntas); srian ar chinnteoireacht scairshealbhóirí maidir leis na hábhair sin atá forchoimeáda do chinneadh scairshealbhóirí faoi UK Companies Act, 2006, mar aon le neamhspleáchas

bainistíochta, oibriúcháin agus acmhainní ó EirGrid cpt. Garspíoc thábhachtach a bhain leis na socruithe rialachais nua a cheanglaítear faoi cheadúnas SONI a chur i bhfeidhm ba ea gur ceapadh ceathrar stiúrthóirí neamhspleácha nua ar bhord SONI Tta le héifeacht ón 1 Deireadh Fómhair 2023. Ainneoin gur ábhar díomá é cinneadh an RF, táimid tiomanta don cheadúnas a chur i bhfeidhm agus táimid ag obair le SONI chun na gnóthaí a dhíchumaisc i gcomhréir leis an gcoinníoll ceadúnais nua.

Conclúid

Tá níos mó sonraí le fáil ar na leathanaigh thíos maidir leis an tslí ar chomhlíon na baill Bhoird agus na coistí Boird a bhfreagrachtaí rialachais.

Brendan Tuohy,
Cathaoirleach, EirGrid cpt

Bord Stiúrthóirí



Brendan Tuohy

Cathaoirleach

Ceapadh Brendan Tuohy ina Chathaoirleach ar Bhord EirGrid i mí na Samhna 2019 ar feadh tréimhse 5 bliana. Roimhe sin, idir 2000-2007, bhí sé ag obair mar Ard-Rúnaí sa Roinn Cumarsáide, Fuinnimh agus Acmhainní Nádurtha. Ó 2007 i leith, bhí sé ag feidhmiú mar stiúrthóir ar roinnt bord de chuideachtaí. Bhronn Coláiste na hOllscoile, Corcaigh, céim san Innealtóireacht Shibhialta air agus tá cáilíochtaí iarchéime bronnta ag Coláiste na hOllscoile, Baile Átha Cliath agus Coláiste na Tríonóide air. Chomh maith leis sin, tá sé ina Chathaoirleach ar MAREI (Ionad Aeráide, Fuinnimh agus Muirí Fhondúireacht Eolaíochta Éireann); Cathaoirleach ar TILDA (Staidéar Fadaimseartha na hÉireann um Dhul in Aois); Cathaoirleach an Choiste Airgeadais agus Comhairle Cáilíochta Bhord Oideachais agus Oiliúna Chiarraí agus Cathaoirleach an Bhoird Chomhairligh Sheachtraigh d'Uachtarán Choláiste na hOllscoile, Corcaigh.



An Dr Theresa Donaldson

Leas-Chathaoirleach agus

Ball den Bhord

Ceapadh an Dr Theresa Donaldson mar bhall de Bhord EirGrid i mí Meithimh 2017 ar feadh tréimhse 5 bliana agus athcheapadh í ar feadh téarma 3 bliana eile i mí an Mheithimh 2022. Is Stiúrthóir cairte agus Comhalta d'Institiúid na Stiúrthóirí í agus tá sí ag feidhmiú mar Chathaoirleach ar Choimisiún Cuain Bhéal Feirste. Roimhe seo bhí poist neamhfheidhmiúcháin ag Theresa le Coimisiún Comhionannais Thuaisceart Éireann, Bord Sláinte agus Cúraim Shóisialta Thuaisceart Éireann agus Coiste Achomhairc Thuaisceart Éireann do Children in Need an BBC. Tá sí ag feidhmiú mar bhall de Phainéal Araíonachta Aturnaetha an LCJ agus mar bhall de Bhord an Ionaid um Sheirbhísí Éifeachtacha. Is iar-Phríomhfheidhmeannach Rialtais Áitiúil í agus bhí roinnt post sinsearach bainistíochta aici a bhain le seirbhísí sláinte agus cúraim shóisialaigh agus seirbhísí dlí i dTuaisceart Éireann, Stiúrthóir Beartais agus Soláthar Seirbhísí Sibhialta i gCoimisiún Seirbhísí Dlí Thuaisceart Éireann ina measc.



Shane Brennan

Ball den Bhord

Ceapadh Shane Brennan mar bhall de Bhord EirGrid i mí Eanáir 2017 ar feadh tréimhse 5 bliana agus athcheapadh é ar feadh tréimhse 3 bliana eile i mí Eanáir 2022. Bhronn Ollscoil Uladh céim innealtóireachta air, bhronn Coláiste na Tríonóide, Baile Átha Cliath, diplóma iarchéime air, bhronn Scoil Ghnó Smurfit UCD diplóma iarchéime sa Rialachas Corparáideach air agus is ball d'Innealtóirí Éireann é. Tá os cionn 25 bliain de thaithí innealtóireachta aige agus thosaigh sé ag obair le EirGrid in 2008 mar Bhainisteoir Tionscadail sa réimse Forbartha Eangaí. Faoi láthair tá sé ag obair mar Bhainisteoir Sinsearach Tionscadail do thionscadal an Idirnascaire Thuaidh-Theas in Éirinn agus i dTuaisceart Éireann araon, agus tá ionadaíocht déanta ar an gcuideachta aige ag go leor imeachtaí poiblí agus pleanála ar fud an oileáin.



Tom Coughlan

Ball den Bhord

Ceapadh Tom Coughlan ina bhall de Bhord EirGrid i mí Iúil 2018 ar feadh tréimhse 5 bliana agus athcheapadh é ar feadh téarma trí bliana eile i mí Iúil 2023. Tá neart taithí aige ar bhainistíocht agus ar cheannaireacht ag leibhéal sinsearach tar éis dó dul ar scor mar Phríomhfheidhmeannach Chomhairle Contae an Chláir. Is san earnáil rialtais áitiúil a bhí sé ag obair i gcaitheamh a shaoil. Tá taithí fhairsing aige ar a bheith ag obair san earnáil phoiblí agus in imeacht na mblianta bhí sé ag feidhmiú mar chathaoirleach agus mar stiúrthóir ar choistí agus ar bhoird éagsúla ag an leibhéal náisiúnta agus an leibhéal áitiúil. Tá Tom ceaptha mar Chathaoirleach an Údarás Sláinte agus Sábháilteachta agus mar Chathaoirleach Bhinse Araíonachta na gCleachtóirí Dlí. Tá sé ainmnithe mar Stiúrthóir Neamhfheidhmiúcháin EirGrid cpt agus Fáilte Éireann.



Mark Foley

Ball den Bhord

Ceapadh Mark Foley mar bhall de Bhord EirGrid i ndiaidh é a cheapadh mar Phríomhfheidhmeannach Ghrúpa EirGrid i mí an Mheithimh 2018, tar éis dó a bheith ag feidhmiú mar Stiúrthóir Bainistíochta Land Solutions in Coillte ó mhí Eanáir 2016. Roimhe sin, bhí Mark ina Stiúrthóir Bainistíochta ar Fhiontar Coillte, áit ar threoraigh sé forbairt gnóthaí nua a bhí dírithe ar fhuinneamh in-athnuaite, teileachumarsáid, forbairt talún agus díol talún.

Roimhe sin, idir mí na Samhna 2000 agus mí Lúnasa 2008, bhí Mark ag feidhmiú mar Stiúrthóir Clár Caipitiúil Údarás Aerfort Bhaile Átha Cliath. Le linn dó a bheith i mbun an róil sin bhí sé freagrach as máistirphleanáil, ceadú, pleanáil agus soláthar thart ar €1.5 billiún de bhonneagar aerfoirt ag Aerfort Bhaile Átha Cliath, Aerfort na Sionainne agus Aerfort Chorcaí.

Roimhe sin bhí roinnt ról feidhmiúcháin sinsearach ag Mark le comhlachtaí ilnáisiúnta sna hEarnálacha Speisialtóra Ceimiceán agus Leictreonaice. Tá Céim Baitsiléara san Innealtóireacht Cheimiceach ón gColáiste Ollscoile, Baile Átha Cliath agus Máistreacht san Innealtóireacht Thionsclaíoch ón gColáiste Ollscoile, Baile Átha Cliath ag Mark, agus d'fhreastail sé ar Chúrsaí forbartha d'fheidhmeannaigh in Penn State University agus IMD.



Michael Hand

Ball den Bhord

Ceapadh Michael Hand ina bhall de Bhord EirGrid i mí Iúil 2015 ar feadh tréimhse 5 bliana agus athcheapadh é ar feadh téarma cúig bliana eile i mí Iúil 2020. Tá an-taithí ag Michael tar éis 40 bliain a chaitheamh ag obair mar cheannaire sinsearach sna hearnálacha Comhairleoireachta, Innealtóireachta agus Tógála in Éirinn. Bhí sé ag feidhmiú mar Stiúrthóir agus Stiúrthóir Bainistíochta ar chuideachtaí príobháideacha agus poiblí agus mar Phríomhoifigeach Feidhmiúcháin agus Stiúrthóir ar Ghníomhaireacht Forbartha Ghráinseach Ghormáin. Tá dea-theist air chomh fada is a bhaineann le dearadh agus soláthar tionscadal mór bonnagair straitéisigh ar fud na hÉireann agus d'oibrigh sé mar oibrí deonach agus mar Stiúrthóir san earnáil oibre deonaí pobal.

Tá neart cáilíochtaí san innealtóireacht agus sa ghnó ag Michael agus bhronn Ollscoil na Gaillimhe Céim Bhaitsiléara san Innealtóireacht Shibhialta air, bhronn an Coláiste Ollscoile, Baile Átha Cliath, Céim Máistir sa Riarachán Gnó air, agus bhronn Ollscoil Teicneolaíochta Bhaile Átha Cliath Dochtúireacht Oinigh air. Is Comhalta de cheithre institiúid ghairmiúla é agus is Innealtóir Cairte é, mar aon le Stiúrthóir Cairte agus Bainisteoir Cairte Uisce agus Comhshaoil.



James Nyhan

Ball den Bhord

Ceapadh James Nyhan mar bhall de Bhord EirGrid i mí Dheireadh Fómhair 2022 ar feadh tréimhse 5 bliana. Tá neart taithí tráchtála agus bainistíochta ar fhuinneamh idirnáisiúnta aige, mar aon le leictreachas, gás nádúrtha, GNL agus foinsí in-athnuaite, chomh maith le forbairt tionscadal mór bonneagair agus dearadh innealtóireachta. Tá taithí aige ar eagraíochtaí a threorú trí aistriú suntasach mar fhreagairt ar athruithe ar bheartas fuinnimh. Faoi láthair tá sé ag feidhmiú mar stiúrthóir neamhfheidhmiúcháin ar Údarás Chalafort Milford Haven, an calafort fuinnimh is mó sa Ríocht Aontaithe, agus tá sé ag feidhmiú mar bhall dá Choiste Iniúchta agus Riosca. Bhronn Coláiste na hOllscoile, Corcaigh, céim san innealtóireacht shibhialta air, bhronn IMD MBA air agus is Innealtóir Cairte é.



Rosa M. Sanz Garcia

Ball den Bhord

Ceapadh Rosa M. Sanz García mar bhall de Bhord EirGrid i mBealtaine 2022 ar feadh tréimhse cúig bliana. Roimhe sin bhí sí ainmnithe mar Phríomhoifigeach Oibriúcháin bonneagair gáis agus leictreachais, agus tá taithí aici ar eagraíocht mhór atá dírithe ar an gcustaiméir a rith ag Naturgy, ceann de na cuideachtaí fóntas is mó sa Spáinn. Tá 28 bliain caite aici ag obair san earnáil fuinnimh, i réimsí gnó éagsúla. Tá BSc agus MSc san innealtóireacht leictreach bronnta ag Universidad Politécnica i Maidrid, an Spáinn, ar Rosa; MSc sa chibearshlándáil bronnta ag Universidad de Barcelona, an Spáinn, uirthi; agus cáilíochtaí iarchéime sa bhainistíocht bronnta ag scoileanna gnó ESADE, IESE agus IMD uirthi.

Tá Rosa M ina Stiúrthóir Neamhfheidhmiúcháin ar IBERPAPEL faoi láthair agus ina ball dá Choimisiún Iniúchóireachta, EDP Redes agus Zero Waste-Suma Capital, áit a bhfuil taithí faighte aici ar an bpróiseas tairisceana tosaigh maoinithe phoiblí, ESG agus airgeadas agus deimhniú bannaí glasa.

Tá sí ceaptha ina Cathaoirleach ar Choiste Iniúchóireachta IBERPPAEL agus EDP Redes. Chomh maith leis sin, is ball í de Future Trends Fundación Innovación Bankinter agus tá sí ag feidhmiú mar Cathaoirleach ar Scoil Ghnó Alumni Bhord an Chlub ESADE.



Pauline Walsh

Ball den Bhord

Ceapadh Pauline Walsh mar bhall de Bhord EirGrid i mBealtaine 2023 ar feadh tréimhse cúig bliana. Roimhe seo bhí sí ag feidhmiú mar POF ar Affinity Water, an chuideachta uisce amháin is mó, sa Ríocht Aontaithe agus roimhe sin bhí sí mar Stiúrthóir in National Grid Gas, a bhí freagrach as córas tarchurtha gáis ardbhrú na Ríochta Aontaithe a oibriú agus a chothabháil.

Sa dá chuideachta bhunaigh sí mórchláir feabhsaithe sonraí agus bainistíochta sócmhainní mar chuid d'athruithe gnó níos mó. I rith bhlianta tosaigh a gairme chaith sí roinnt ama ag obair in earnálacha agus i dtíortha éagsúla agus lena n-áirítear, a bheith i mbun ról a bhaineann le hOla & Gás, Giniúint Cumhachta, Fuinneamh In-athnuaite agus Feithiclí.

Bhronn an Coláiste Ollscoile, Baile Átha Cliath, céim san innealtóireacht mheicniúil ar Pauline agus Bhronn IMD san Eilvéis MBA uirthi. Is Comhalta oinigh d'Institiúid Innealtóirí na hÉireann í. Chomh maith leis sin, tá Pauline ainmnithe mar bhall de Bhord Angel Trains sa Ríocht Aontaithe.



An Fhoireann Fheidhmiúcháin



Mark Foley

An Príomhfheidhmeannach

Tá a bheathaisnéis le fáil ar leathanach 117.



Michael Behan

An Príomhoifigeach Airgeadais

Ceapadh Michael Behan ina Phríomhoifigeach Airgeadais ar Ghrúpa EirGrid i mí Eanáir 2022. Thosaigh Michael ag obair le EirGrid in 2006 agus roimhe seo bhí roinnt ról éagsúil á chomhlíonadh aige, lena n-áirítear Rialaitheoir Airgeadais an Ghrúpa agus Rialaitheoir Airgeadais Oibreoir Margaidh Leictreachais Aonair (OMLA). Sular thosaigh sé ag obair le EirGrid cpt, bhí ról shinsearacha airgeadais á gcomhlíonadh ag Michael in Eangach Náisiúnta BSL, Deloitte agus John P. Greely & Co. Is Comhalta de Chuntasóirí Cairte na hÉireann é Michael.



Martin Corrigan

Príomhoifigeach Straitéise agus Rúnaí na Cuideachta

Tá Martin Corrigan ceaptha mar Phríomhoifigeach Straitéise Ghrúpa EirGrid agus mar Rúnaí Cuideachta EirGrid cpt. Thosaigh Martin ag obair le EirGrid in 2017 agus díreach roimh a ról reatha bhí sé ag obair mar Stiúrthóir – Tionscnaimh Straitéiseacha. Sular thosaigh sé ag obair in EirGrid, bhí poist shinsearacha fheidhmiúcháin ag Martin in One51 plc, idir 2006 agus 2017, agus roimhe sin bhí ról shinsearacha airgeadais á gcomhlíonadh aige i roinnt cuideachtaí in Éirinn agus thar lear. Is céimí de chuid Ollscoil Chathair Bhaile Átha Cliath agus is Comhalta de Chuntasóirí Cairte in Éirinn é.



Rodney Doyle

Príomhoifigeach Oibríochtaí

Is é Rodney Doyle Príomhoifigeach Oibríochtaí EirGrid, agus tá sé freagrach as oibríochtaí Córais, Margaidh agus Idirnascaire. Roimhe seo, bhí sé ag feidhmiú mar Stiúrthóir Feidhmiúcháin Margaidh agus Stiúrthóir Feidhmiúcháin Seirbhísí Eolais. Sular thosaigh sé ag obair in EirGrid agus Eangach Náisiúnta BSL, d'oibrigh Rodney mar Phríomhchomhairleoir sa rannóg líonraí d'Údarás Iomaíochta na Nua-Shéalainne áit a raibh sé ag díriú ar shaincheisteanna a bhain le rialú leictreachais agus gáis/dearadh an mhargaidh. Is ball é Rodney de roinnt príomhghrúpaí OCT Eorpacha agus príomhghrúpaí um chomhar margaidh, agus is ball de bhord CORESO é. Tá BA (Eacnamaíocht), MA (Eacnamaíocht) agus MBA bronnta ag an gColáiste Ollscoile, Baile Átha Cliath ar Rodney.



Michael Mahon

An Príomhoifigeach Bonneagair

Thosaigh Michael Mahon ag obair i nGrúpa EirGrid i mí Lúnasa 2019. Ciallaíonn an ról atá ag Michael go bhfuil sé freagrach as clár mhóra infheistíochta caipitiúla eangaí, rannpháirtíocht sa phobal agus an comheadan custaiméirí. Gné eile den ról seo í forbairt agus soláthar an Idirnascaire Cheiltigh. Roimhe seo chaith Michael 20 bliain ag obair le BSL, agus tá taithí shuntasach cheannaireachta aige ar sholáthar tionscadal mór agus bainistíocht shinsearach. Is Innealtóir Cairte é chomh maith agus tá Diplóma Iarchéime sa Bhainistíocht Tionscadail agus sa Bhainistíocht bronnta air.



Liam Ryan

An Príomhoifigeach Nuálaíochta agus Pleanála

Is é an Dr Liam Ryan Príomhoifigeach Nuálaíochta agus Pleanála Ghrúpa EirGrid, agus is ball de Bhord ENTSO-E é, Líonra Eorpach na nOibreoirí Córas Tarchurtha don Leictreachas, agus tá níos mó ná 25 bliain de thaithí ar cheannaireacht innealtóireachta agus athraitheach aige. Bhí Liam freagrach as roinnt punann roimhe seo, ina measc bhí sé ag feidhmiú mar Leas-Chathaoirleach Bhord ENTSO-E, Cathaoirleach Choiste Acmhainní ENTSO-E, Stiúrthóir Eatramhach um Pleanáil Oibríochtaí & Nuálaíocht, agus Stiúrthóir Eatramhach ar Fhorbairt agus Idirnasc Eangaí in EirGrid. Sula thosaigh sé ag obair in EirGrid, bhí roinnt ról ceannaireachta sinsearach ag Liam in Hewlett Packard. Is céimí de chuid Choláiste na Tríonóide, Baile Átha Cliath é, agus tá PhD agus Céim Baitsiléara san Innealtóireacht Mheicniúil bronnta air, chomh maith le Céim Máistir sa Mhatamaitic agus Diplóma Iarchéime sa Bhainistíocht Tionscadal agus sa Bhainistíocht araon.



Siobhan Toale

Príomhoifigeach Pearsanra agus Eolais

Is í Siobhán Toale Príomhoifigeach Pearsanra agus Eolais EirGrid. Tá Siobhán freagrach as Acmhainní Daonna, Teicneolaíocht Faisnéise, Claochlú Digiteach agus Cibearshláid. Sular thosaigh sí ag obair in EirGrid, bhí poist shinsearach ceannaireachta ag Siobhán sa tionscal Baincéireachta agus Teileachumarsáide in Éirinn. Tá BSc san Eolaíocht Ríomhaireachta bronnta ag Coláiste na Tríonóide, Baile Átha Cliath ar Shiobhán agus tá MSc san Iompar Eagraíochtúil bronnta ag Ollscoil Londain uirthi. Is Comhalta Cairte í den Institiúid um Fhorbairt Pearsanra agus tá Diplóma sa Rialachas Corparáideach bronnta uirthi.





Tuarascáil Rialachais an Bhoird

Prionsabail Rialachais

Cloíonn EirGrid, mar chuideachta faoi úinéireacht an stáit, le [Cód Cleachtais chun Comhlachtaí Stáit a Rialú 2016](#) (an Cód) nuair is infheidhme, ina leagtar amach prionsabail an rialachais chorparáidigh ar cheart do bhoird comhlachtaí stáit aird a thabhairt orthu, agus tá aird aige freisin ar phrionsabail [Chód Rialachais Chorparáidigh na Ríochta Aontaithe \(2018\)](#) agus [Iarscríbhinn Rialachais Chorparáidigh na hÉireann](#).

1. Ceannaireacht an Bhoird agus Cuspóir na Cuideachta

An Bord

Tá an Bord freagrach as cuspóir, luachanna agus straitéis EirGrid a bhunú agus as maoirseacht a dhéanamh ar chur i bhfeidhm éifeachtach straitéise, feidhmíochta agus soláthair an Phríomhfheidhmeannaigh agus na foirne bainistíochta bunaithe ar an bPlean Gnó Bhliantúil, príomhspríocanna straitéiseach a chomhlíonadh agus cultúr cuí a leabú san eagraíocht; trí cheannaireacht,

breithiúnas oibiachtúil agus dúshlán cuiditheach a sholáthar.

Is é an Rialtas a cheapann baill an Bhoird, ach amháin an Príomhfheidhmeannach atá ainmnithe mar Bhall Boird ex-officio. Tá méid agus struchtúr an Bhoird á rialú ag Rialacháin ón gComhphobal Eorpach (Margadh Inmheánach Leictreachais) 2000. Ní bhíonn róil an Chathaoirligh agus an Phríomhfheidhmeannaigh á gcomhlíonadh ag an duine céanna, agus bíonn freagrachtaí gach róil sainithe go foirmiúil i dTearmaí Tagartha an Bhoird.

Tá eolas maidir le ballraíocht reatha an Bhoird le fáil ar leathanach 116 agus leathanach 119.

Bhí an Bord i gceannas ar fhorbairt [Straitéis Ghrúpa 2020-2025](#) de chuid EirGrid ‘An Córas Cumhachta a Bhunathrú do na Glúnta atá le Teacht’ a seoladh in 2019. Tá an straitéis atá dírithe ar chuspóirí agus is í príomhspríoc na straitéise an earnáil leictreachais a threorú maidir le hinbhuanaitheacht agus dícharbónú. Tá na cuspóirí straitéiseacha fós ailínithe le [Polasáí Gníomhaithe ar son na hAeráide](#) agus [Plean Gníomhaithe ar son na hAeráide an Rialtais](#).

Idirphlé le Scairshealbhóirí agus Rialtóirí

Glacann EirGrid páirt i gcomhairliúchán gníomhach agus leanúnach leis an Rialtas maidir le saincheisteanna beartais agus straitéiseach mar a cheanglaítear sa reachtaíocht agus sa [Chód Cleachtais chun Comhlachtaí Stáit a Rialú](#). San áireamh san obair seo tá eolas maidir le planáil agus feidhmíocht airgeadais a sholáthar, an buiséad bliantúil, an plan corparáideach cúig bliana, nuashonruithe débhlíantúla feidhmíochta airgeadais agus nuashonruithe ráithiúla feidhmíochta. Chomh

maith leis sin, glacann EirGrid páirt i gcomhairliúchán gníomhach agus leanúnach le húdaráis rialála, mar a éilíonn an reachtaíocht, maidir le raon ábhar.

I rith na bliana, bhí rannpháirtíocht shuntasach ar siúl idir EirGrid, an Rialtas, an tAire Comhshaoil, Aeráide agus Cumarsáide, an Coimisiún um Rialáil Fónais agus Coiste an Mhargaidh Leictreachais Aonair (CMLA) maidir le raon ábhar lena n-áirítear cúrsaí slándála soláthair, Cinneadh Modhnaithe Ceadúnais SONI TSO an Rialálaí Fónais agus ár dtreochlár [Ár dTodhchaí Leictreachais a Mhúnlú Leagan 1.1](#) ina dtugtar breac-chuntas ar an raon táirgí insoláthartha a theastaíonn ar fud na hearnála leictreachais chun tacú le spriocanna aeráide 2030 an Rialtais faoin margadh, oibríochtaí eangai, líonra eangai agus an rannpháirtíocht riachtanach le páirtithe leasmhara, pobail agus an pobal chun é sin a chur i gcrích.

Coinbhleachtaí Leasa

Faoin Acht um Eitic in Oifigí Poiblí, 1995, agus faoin Acht um Chaighdeán in Oifigí Poiblí, 2001, déanann baill den Bhord nochtadh bliantúil maidir le haon choinbhleacht leasa féideartha nó iarbhir. Le linn 2022-23 eagraíodh roinnt cúrsaí oiliúna maidir le

Dualgais Stiúrthóirí do baill den Bhord. Ina theannta sin, faoi [Chód Iompair na Stiúrthóirí](#), tá baill den Bhord freagrach freisin as fógra a thabhairt do Rúnaí na Cuideachta ar bhonn leanúnach faoi aon athrú maidir le coinbhleachtaí leasa.

Tá [Cód Iompair na Stiúrthóirí](#) infheidhme maidir le gach Stiúrthóir ar EirGrid plc, maidir le gach Stiúrthóir fochuideachtaí de chuid EirGrid plc agus maidir le gach Stiúrthóir ceaptha EirGrid plc ar eintitis chomhfhiontair.

2. Roinnt Freagrachtaí

Ról an Bhoird

Soláthraíonn an Bord ceannaireacht don eagraíocht agus glacann sé páirt in, tugann sé dúshlán agus déanann sé cinntí maidir le nithe atá tábhachtach chomh fada is a bhaineann le rath fadtéarmach an Ghrúpa agus cuir i bhfeidhm a straitéise.

Déantar nithe sonracha a fhorchoimeádtar don Bhord a dhoiciméadú i Sceideal na gCúrsaí Forchoimeáda do Chinneadh an Bhoird a dhéanann an Bord athbhreithniú air agus a fhaomhann sé gach bliain. Féadfaidh an Bord cinneadh a dhéanamh údarás a tharmligean chuig Coiste Boird agus chuig an bhfoireann bainistíochta laistigh de theorainneacha atá faofa ag an mBord. I measc na n-ábhar sonrach atá forchoimeáda don Bhord (agus tá acu faoi réir fhaomhadh Aireachta freisin) tá:

- An Straitéis Grúpa iomlán, an Plean Corparáideach Cúig Bliana, an Plean Gnó Bliantúil agus an Buiséad Bliantúil a fhaomhadh;
- Bunú nó diúscairt fochuideachtaí, gabháil de láimh éadálacha nó rannpháirtíocht i gcomhfhiontair a fhaomhadh;
- Ceapadh an Phríomhfheidhmeannaigh, comhaontú téarmaí agus coinníollacha agus measúnú feidhmíochta;

- Faomhadh tograí caiteachais chaipitil de bhreis ar theorainneacha sonraithe;
- Beartas Cisteáin an Ghrúpa, Straitéis Bainistíochta Riosca an Ghrúpa agus inghlacthacht riosca a fhaomhadh;
- Coistí Boird agus a dtéarmaí tagartha a bhunú;
- Ceapadh Stiúrtóirí chuig Coistí Boird agus fochuideachtaí;
- Ceapadh Rúnaí na Cuideachta;
- Cóid Iompair do Stiúrtóirí agus d'Fhostaithe a fhaomhadh;
- Na prionsabail atá le glacadh nuair a bhíonn taraifí á bplé le Rialtóirí a fhaomhadh;
- Leasuithe suntasacha ar shochair pinsin foirne a fhaomhadh;
- Polasaí maidir le luach saothair na foirne bainistíochta sinsearaí a chinneadh;
- Iníúcháir na cuideachta a cheapadh agus a bhaint; agus
- Feidhmíocht oibríochtúil agus airgeadais a athbhreithniú.

Cruinnithe Boird

Tháinig na baill den Bhord le chéile 12 uair le linn na bliana airgeadais 2022-23. Tá tuairisciú leanúnach ar chúrsaí oibríocháin agus airgeadais á thabhairt do na baill den Bhord chun tacú leo an fhreagracht atá orthu a chomhlíonadh, freagracht as feidhmíocht an Ghrúpa a athbhreithniú agus as rialuithe inmheánacha agus bainistíocht riosca éifeachtach a chinntiú.

Tá an Bord tar éis údarás a tharmligean chuig an bPríomhfheidhmeannach

maidir le cinntí i ngnáthchúrsa gnó, faoi réir teorainneacha agus tairseacha sonraithe. Déantar maoirseacht ar chinntí a tharmligean an Bord trí chreat tuairiscithe láidir agus trí chaidreamh éifeachtach le Coistí an Bhoird, leis an bPríomhfheidhmeannach agus leis an bhFoireann Feidhmíocháin.

Cuirtear páipéir ar fáil do gach ball den Bhord roimh gach cruinniú chun an t-am a theastaíonn chun na páipéir a bhreithniú a thabhairt dóibh, ionas gur féidir plé agus cinntí a dhéanamh i rith na gcruinnithe. Tá clár chruinnithe an Bhoird struchtúrtha chun cothromaíocht chuí mhaoirseachta a chinntiú chomh fada is a bhaineann leis na nithe suntasacha ar fad agus chun a chinntiú go gcaitear dóthain ama ag díriú ar gach ní. Déantar monatóireacht air seo trí aiseolas neamhfhoirmiúil agus trí phróiseas meastóireachta bliantúil an Bhoird. Tá na baill den Bhord sásta gur chaith an Cathaoirleach agus gach duine de bhaill an Bhoird dóthain ama, i rith na bliana, ag díriú ar a gcuid dualgas mar bhaill den Bhord a chomhlíonadh.

Chun tacú le forghníomhú leanúnach straitéis Ghrúpa EirGrid, bhí baint dhíreach ag na baill den Bhord le roinnt tionscnamh oibiachtúil straitéiseach i rith na bliana. Faoin gcuspóir straitéiseach, *'An Córas Cumhachta a Athrú ó Bhonn do na Glúnta Amach Anseo'*, déanann an Bord maoirseacht ar fhorghníomhú Straitéis an Ghrúpa.

I measc na bpríomhthionscnamh a raibh baint dhíreach ag an mBord leo le linn 2022-23 bhí athbhreithniú agus faomhadh an leagain deiridh de *Ár dTodhchaí Leictreachais a Mhúnlú v. 1.1* sular seoladh é, agus é a chur i bhfeidhm ina dhiaidh sin chomh maith le seachadadh ár sainchúram eischósta nua, forbairt ceanglas agus seachadadh na dtionscadal eischósta Chéim 2 ina dhiaidh sin agus seachadadh leanúnach thionscadail eischósta Chéim 1.

Faoin gcuspóir straitéiseach *'Earnáil leictreachais an oileáin a threorú maidir le hinbhuanaitheacht agus*

dícharbónú', d'fhaomh agus rinne an Bord maoirseacht ar phlean gnó agus ar bhuiséad 2022-23. Ba iad na príomhghnéithe a breithníodh dul chun cinn thionscadal an Idirnascaire Cheiltigh agus cur i bhfeidhm ár straitéise inbhuanaitheachta.

Faoi *'An eangach agus an margadh Uile-Oileáin a oibriú, a fhorbairt agus a fheabhsú'*, rinne na baill den Bhord maoirseacht agus breithniú ar shlándáil leanúnach sruthanna oibre an tsoláthair, ar ár gcuid chuige maidir le Giniúint Éigeandála Shealadach a sheachadadh chomh maith le seachadadh tionscadal tarchurtha.

Neamhspleáchas an Bhoird

Chinn an Bord go raibh gach ball Boird ag feidhmiú go neamhspleách i rith na bliana cé is moite den Phríomhfheidhmeannach agus Shane Brennan mar gur fostaithe iad an bheirt acu freisin.

Freastal ar Chruinnithe in 2022-23

Tugtar léargas achomair sa tábla thíos ar fhreastal Stiúrtóirí ar chruinnithe Boird a raibh siad i dteideal freastal orthu i rith na bliana dar críoch an 30 Meán Fómhair 2023.

Rannpháirtíocht i gCruinnithe Boird

	Incháilithe chun a bheith i láthair	I láthair
Brendan Tuohy (Cathaoirleach)	12	12
Theresa Donaldson (Leaschathaoirleach)	12	12
Mark Foley	12	11
Shane Brennan	12	12
Tom Coughlan	12	10
Michael Hand	12	12
James Nyhan*	10	9
Michael O'Sullivan***	4	3
Rosa M. Sanz García	12	12
Pauline Walsh**	4	3

*Cuireadh tús leis an téarma ar an 19 Deireadh Fómhair 2022.

**Cuireadh tús leis an téarma ar an 03 Bealtaine 2023.

Baill an Bhoird ag an dáta ar síníodh na ráitis airgeadais ná - Brendan Tuohy, Theresa Donaldson, Mark Foley, Shane Brennan, Tom Coughlan, Michael Hand, James Nyhan, Rosa M. Sanz García agus Pauline Walsh.

***Cuireadh tús leis an téarma ar an 03 Bealtaine 2023; D'éirigh sé as ar an 14 Nollaig 2023.

Rannpháirtíochtaí Choiste an Bhoird

Tá struchtúr coiste éifeachtach ag an mBord chun cabhrú leis a chuid freagrachtaí a chomhlíonadh. I rith na bliana airgeadais ba iad seo a leanas na buanchoistí a bhí i mbun oibre – an Coiste Iniúchta agus Riosca, an Coiste Luacha Saothair, Coiste na dTionscadal Bonneagair Eangaí, an Coiste Eischósta agus an Coiste Forbartha Córas Cumhachta agus Margaí.

Mar gheall ar na hathruithe ar bhallraíocht an Bhoird i rith na bliana, rinneadh athbheithniú ar bhallraíocht Choistí an Bhoird.

Ina theannta sin, tar éis seoladh *Ár dTodhchaí Leictreachais a Mhúnlú* Ár dTodhchaí Leictreachais a Mhúnlú i mí na Samhna 2021, cuireadh deireadh leis an gCoiste Nuálaíochta a rinne maoirseacht ar fhorbairt na hoibre suntasaí seo. Ina ionad sin, bunaíodh Coiste Forbartha Córas Cumhachta agus Margaí chun cabhrú leis an mBord an beartas/straitéis ghinearálta maidir le tionchar a imirt ar chóras cumhachta agus ar fhorbairt margáí amach anseo a chinneadh.

Mar gheall ar ról nua EirGrid cpt mar úinéir sócmhainní agus oibreoir córais eangach leictreachais eischósta na hÉireann, rinneadh an fhreagracht maidir le seachadadh eischósta a athainmniú chuig Coiste Eischósta nuabhunaithe ó Choiste na dTionscadal Bonneagair Eangaí.

Tá eolas le fáil sa tábla thíos maidir leis na Coistí Bhoird a bhí i bhfeidhm i rith 2022-23 agus maidir le rannpháirtíocht na mball.

- Ba iad baill an Choiste Iniúchta agus Riosca ar dháta sínithe na ráiteas airgeadais ná – Michael Hand, Rosa M. Sanz García agus Brendan Tuohy.
- Ba iad baill an Choiste Luacha Saothair ar dháta sínithe na ráiteas airgeadais ná – Brendan Tuohy (Cathaoirleach), Theresa Donaldson agus Michael Hand.

- Ba iad baill an Choiste Bonneagair Eangaí ar dháta sínithe na ráiteas airgeadais ná Michael Hand (Cathaoirleach), Shane Brennan, agus Tom Coughlan.
- Ba iad baill an Choiste Eischósta ar dháta sínithe na ráiteas airgeadais ná – James Nyhan (Cathaoirleach), Shane Brennan, Theresa Donaldson agus Pauline Walsh.
- Ba iad baill an Choiste Forbartha Córas Cumhachta agus Margáí ar dháta sínithe na ráiteas airgeadais ná – Rosa M. Sanz García (Cathaoirleach), Tom Coughlan, Pauline Walsh agus James Nyhan.



Rannpháirtíocht Choiste an Bhoird

	An Coiste Iniúchta agus Riosca	An Coiste Luacha Saothair	Coiste na dTionscadal Bonneagair Eangaí	An Coiste Eischósta	An Coiste Forbartha Córas Cumhachta agus Margáí
Brendan Tuohy	■	■ (C)			
Theresa Donaldson		■		■	
Mark Foley					
Shane Brennan			■	■	
Tom Coughlan			■		■
Michael Hand	■	■	■ (C)		
James Nyhan ¹				■ (C)	■
Michael O'Sullivan ²	■ (C)		■		
Rosa M Sanz García	■				■ (C)
Pauline Walsh ³				■	■
Ivan Schuster ⁴	■ (C)				

Nótaí:

(C) Cathaoirleach an Choiste

■ Ball den choiste

1 Cuireadh tús le téarma James Nyhan an 19 Deireadh Fómhair 2022.

2 Michael O'Sullivan [cuireadh tús lena théarma ar an 03 Bealtaine 2023]. Ceapadh an tUasal O'Sullivan ina bhall den Choiste Iniúchta agus Riosca ar an 17 Bealtaine 2023 agus mar Chathaoirleach ar an gCoiste Iniúchta agus Riosca ar an 17 Lúnasa 2023. D'éirigh sé as ar an 14 Nollaig 2023.

3 Cuireadh tús le téarma Pauline Walsh ar an 03 Bealtaine 2023.

4 Chomhthogh Bord EirGrid cpt Ivan Schuster mar Chathaoirleach agus mar bhall den Choiste Iniúchta agus Riosca ar an 17 Lúnasa 2022 ar feadh tréimhse bliana. Ní raibh an tUasal Schuster ag feidhmiú mar Stiúrthóir ar EirGrid cpt.



3. Comhdhéanamh, Comharbas agus Meastóireacht

Ceapacháin Bhoird

Is ceist don Rialtas iad ceapacháin bhoird. Cé nach bhfuil aon ról ag EirGrid, i gceapadh bhaill an bhoird, bíonn an Cathaoirleach ag plé leis an tSeirbhís um Cheapacháin Phoiblí maidir leis na riachtanais scileanna agus éagsúlachta do chomhdhéanamh an Bhoird.

Ballraíocht an Bhoird

I rith na bliana, sholáthair baill Bhord EirGrid cpt taithí, neamhspleáchas, agus dúshlán éagsúla chun tacú le cinnteoireacht éifeachtach mar atá leagtha amach i mbeathaisnéisí bhaill an Bhoird ar leathanach 116 agus 119.

Tá an Bord muiníneach go bhfuil an saineolas, an cumas, agus an taithí riachtanach ag a bhaill go léir chun a gcuid feidhmeanna riachtanacha a chur i gcrích. Is é príomhról an Bhoird ná breithiúnas oibiachtúil agus eolasach a fheidhmiú agus Straitéis Ghrúpa EirGrid á ceistiú aige ar bhealach dearfach agus é ag cuidiú leis an Straitéis a fhorbairt agus a fhaomhadh. Déantar é sin chun a chinntiú go bhfuil foireann bhainistíochta láidir i bhfeidhm chun an straitéis a fhorghníomhú agus chun feidhmíocht ghnó a spreagadh, agus chun creat de rialuithe stuama agus éifeachtacha a choinneáil chun riosca a mhaolú.

Faoin *gCód Cleachtais um Rialachas Comhlachtaí Stáit*, agus ag teacht leis an gcleachtas rialachais chorparáidigh is fearr, moltar nach mbeadh aon

bhall de bhord Stáit ag freastal ar níos mó ná dhá théarma iomlána ceapacháin ar an mBord sin, ná níor cheart go mbeadh ceapacháin acu chuig níos mó ná dhá bhord Stáit ag an am céanna, mura rud é go gcumasaíonn na forálacha reachtúla sonracha a bhaineann leis an gcomhlacht stáit áirithe cumasú na seirbhíse sin. Sa chomhthéacs sin, sonraítear in *larscríbhinn 2020* a ghabhann leis an gCód go n-athrófar téarma na gceapachán boird go dtí idir trí bliana agus cúig bliana, agus go bhféadfar tréimhse cheapacháin a athnuachan go ceann tréimhse breise faoi réir ocht mbliana ar a mhéad*.

Tá eolas le fáil sa tábla thíos faoi fhad tionachta ar Bhord EirGrid cpt gach ball amhail an 30 Meán Fómhair 2023.

Ainm	Fad na Tionachta
Brendan Tuohy (Cathaoirleach)	3 bliana 10 mhí
Theresa Donaldson (Leaschathaoirleach)	6 bliana 3 mhí
Mark Foley (Príomhfheidhmeannach)	5 bliana 3 mhí
Shane Brennan	6 bliana 9 mhí
Tom Coughlan	5 bliana 2 mhí
Michael Hand	8 mbliana 2 mhí*
James Nyhan	11 mhí
Michael O'Sullivan	4 mhí**
Rosa M. Sanz Garcia	1 bhliain 4 mhí
Pauline Walsh	4 mhí

*Ceapadh Michael Hand don dara téarma cúig bliana ar Bhord EirGrid cpt sular cuireadh an coinníoll seo san áireamh sa Chód.

**D'éirigh Michael O'Sullivan as ar an 14 Nollaig 2023.

Cothromaíocht Inscne

Is é an Rialtas a dhéanann ceapacháin ar Bhord EirGrid cpt (ach amháin i gcás an Phríomhfheidhmeannaigh ar ball Bord ex-officio é nó í). Leagtar amach in larscríbhinn an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú 2020 sprioc íosta d'ionadaíocht de 40% a bheith ag gach inscne i mballraíocht na mbord stáit.

Amhail ag an 30 Meán Fómhair 2023, bhí triúr (30%) bean agus

seachtar (70%) fear ainmnithe mar bhaill den Bhord.

Tá na bearta seo a leanas curtha i bhfeidhm nó tá sé beartaithe iad a chur i bhfeidhm chun díriú ar chothromaíocht inscne agus cothromaíocht inscne an Bhoird a fheabhsú:

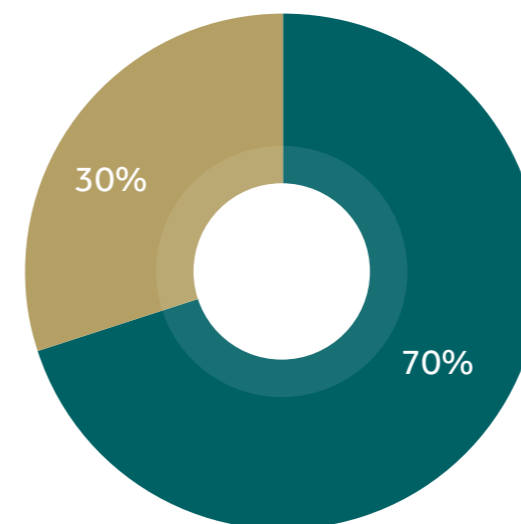
- I gcomhthéacs fholúntais Bhord EirGrid cpt i rith na bliana, léirigh na próifílí folúntais a cuireadh faoi bhráid na Seirbhíse um Cheapacháin Phoiblí

a inmhianaithe atá sé d'iarratasóirí baineanna; agus

- Mar a fhoráiltear san *larscríbhinn a ghabhann leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú*, is féidir téarmaí ceapacháin bhaill an Bhoird a athrú ionas gur féidir tacú le cothromaíocht inscne níos fearr agus éagsúlacht ballraíochta a chinntiú.

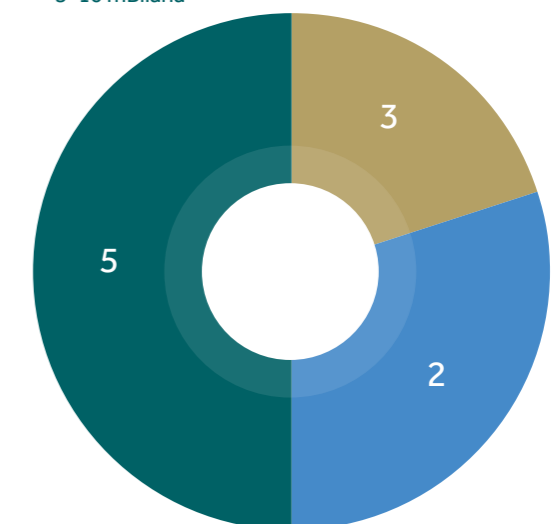
Comhdhéanamh Bhaill an Bhoird - Inscne

- Bean
- Fear



Fad Tionachta Bhaill an Bhoird

- 0-1 Bhliain
- 1-5 Bliana
- 5-10 mBliana



Ionduchtú

Roinntear eolas le baill nua den Bhord faoi oibríochtaí Grúpa trí chlár ionduchtúcháin ina leagtar amach forbheathnú ar an nGrúpa, ár Straitéis agus na príomhábhair a bhfuiltear ag súil a bheith ábhartha don Bhord. Cuimsítear i gclár

ionduchtúcháin Bhord EirGrid cpt pacáiste ionduchtúcháin mionsonraithe, ina dtugtar forbheathnú ar riachtanais bhaill an Bhoird chomh fada is a bhaineann le Comhlachtaí Stáit; agus cruinnithe tionscnaimh le Cathaoirleach an Bhoird, an Fhoireann Feidhmiúcháin

agus le Ceannasaithe Feidhme éagsúla. Eagraíonn an Fhoireann Feidhmiúcháin agus na Ceannasaithe Feidhme seisiúin faisnéise do bhaill nua an Bhoird faoi ábhair atá tábhachtach i gcomhthéacs na hoibre atá á déanamh ag an mBord faoi láthair.

Oiliúint agus Forbairt Leanúnach

Tacaítear leis an mBord trí raon roghanna oiliúna agus forbartha. Reáchtáiltear cúrsaí oiliúna go rialta faoi rialachas corparáideach, comhlíonadh agus ábhair riosca, mar aon le hábhair atá tábhachtach i gcomhthéacs an ghnó faoi láthair. I rith na bliana cuireadh coimrí mionsonraithe faoi roinnt tionscadal bonneagair mhóir, gaoth eischósta agus forbairtí a bhain le [Ár dTodhchaí Leictreachais a Mhúnlú](#) faoi bhráid an Bhoird chun críche faisnéise agus/nó breithniúcháin. Reáchtáladh seisiúin oiliúna freisin i rith na bliana faoi ábhair a bhain le rialachas corparáideach, na seisiúin seo a leanas mar shampla; dualgais stiúrthóirí agus oiliúint athnuachana faoi ábhair shonracha atá ábhartha do Bhord EirGrid cpt, cosúil leis an Margadh Leictreachais Aonair agus seachadadh eischósta.

Tugtar an deis do bhaill den Bhoird tabhairt faoi mhodúil oiliúna IPA, i rith na bliana, a dhíríonn ar na rudaí seo a leanas, i measc rudaí eile; rialachas corparáideach; comhlíonadh; bainistíocht riosca; tuairisciú airgeadais; agus forbairt na hearnála poiblí.

Éifeachtúlacht an Bhoird

Féachann an Bord go leanúnach lena éifeachtúlacht a fheabhsú trí phlé foirmiúil agus neamhfhoirmiúil tar éis cruinnithe, agus cuirtear aiseolas ar fáil don Chathaoirleach agus don Rúnaí na Cuideachta.

Déantar meastóireacht fhoirmiúil inmheánach go bliantúil, lena gcuireann timthriall tréimhsiúil de mheastóireachtaí seachtracha neamhspleácha.

Coistí Boird in 2022-23

Tá struchtúr coiste éifeachtach ag an mBord le cabhrú le cur i gcrích éifeachtach a fhreagrachtaí, ina bhfuil roinnt coistí.

I rith na bliana airgeadais, bunaíodh dhá Choiste Bhoird nua chun cabhrú leis an mBord a chuid freagrachtaí a chomhlíonadh maidir le seachadadh eischósta agus forbairt an chórais chumhachta agus an mhargaidh leictreachais.

I rith na bliana airgeadais, ba iad seo a leanas na Coistí Boird a bhí i mbun oibre – an Coiste Iniúchta agus Riosca, an Coiste Luacha Saothair, Coiste na dTionscadal Bonneagair Eangaí, an Coiste Eischósta, agus an Coiste Forbartha Córas Cumhachta agus Margáí.

An Coiste Iniúchta agus Riosca

Is í an fheidhm atá ag an gCoiste Iniúchta agus Riosca cabhrú leis an mBord agus a chuid freagrachtaí maoirseachta a chomhlíonadh maidir leis an bpróiseas tuairiscithe airgeadais, an córas rialaithe inmheánaigh, na próisis iniúchta inmheánacha agus sheachtracha, monatóireacht ar neamhspleáchas na n-iniúcháirí agus comhlíonadh dlíthe agus rialachán, lena n-áirítear an *Cód Cleachtais chun Comhlachtaí*

Stáit a Rialú. Soláthraíonn sé freisin tacaíocht don Bhord maidir le cinntiú na maoirseachta leanúnaí agus na tuisceana ar na príomhrioscaí straitéiseacha agus éifeachtúlacht fhreagairt na bainistíochta ar neamhchosaintí riosca príomha.

Anuas air sin, cuireann an Coiste comhairle ar an mBord maidir lena chuid tuairimí i dtaobh inghlacthacht riosca, lamháltas riosca agus straitéis riosca EirGrid. Tá an Bord sásta go raibh taithí airgeadais cothrom le dáta agus ábhartha ag ball amháin den Choiste ar a laghad ó thús deireadh na bliana airgeadais.

Reáchtáil an Coiste Iniúchta agus Riosca cúig chruinniú le linn na bliana airgeadais. Tá eolas maidir le baill an choiste, fad seirbhíse agus an líon cruinnithe ar freastalaíodh orthu le fáil thíos.

Ba iad baill an Choiste Iniúchta agus Riosca ar dháta sínithe na ráiteas airgeadais ná Michael Hand, Rosa M. Sanz García agus Brendan Tuohy.

Cruinnithe an Choiste Iniúchta agus Riosca









Ball	Fad seirbhíse	Incháilithe chun a bheith i láthair	I láthair
Ivan Schuster (Cathaoirleach)*	1 bhliain	4	4
Michael O'Sullivan (Cathaoirleach)**	4 mhí	2	2
Brendan Tuohy	3 bliana agus 6 mhí	5	4
Michael Hand	3 bliana agus 6 mhí	5	4
Rosa M Sanz García	1 bhliain agus 2 mhí	5	5

*Comhthoghadh Bord EirGrid cpt mar Chathaoirleach agus mar bhall den Choiste Iniúchta agus Riosca ar an 17 Lúnasa 2022 ar feadh tréimhse bliana. Chuaigh an téarma in éag ar an 16 Lúnasa 2022.

**Cuireadh tús leis an téarma ar Bhord EirGrid cpt ar an 03 Bealtaine 2023, ceaptha mar bhall den Choiste Iniúchta agus Riosca ar an 17 Bealtaine 2023 agus mar Chathaoirleach ar an gCoiste Iniúchta agus Riosca ar an 17 Lúnasa 2023. D'éirigh sé as ar an 13 Nollaig 2023.

Cuimsíodh na nithe seo a leanas i measc na n-ábhar a bhreithnigh an Coiste Iniúchta agus Riosca in 2022-23:

Ábhair a Bhreithnigh an Coiste Iniúchta agus Riosca i mBliain Airgeadais 2023

-  Na próisis straitéiseacha a bhain le riosca, rialú inmheánach agus rialachas.
-  Na beartais chuntasaíochta, na ráitis airgeadais agus tuarascáil bhliantúil na heagraíochta, lena n-áirítear an próiseas chun athbhreithniú a dhéanamh ar na ráitis airgeadais sula gcuirtear isteach iad le haghaidh iniúchta, leibhéil na hearráide a aithníodh agus litir uirill na foirne bainistíochta chuig na hiniúcháirí seachtracha.
-  An ghníomhaíocht phleanáilte agus torthaí an iniúchta inmheánaigh agus sheachtraigh araon.
-  Leordhóthanacht fhreagairt na foirne bainistíochta do na fadhbanna a aithníodh trí ghníomhaíocht iniúchta.
-  Dearbhuithe a bhaineann le ceanglais riosca agus rialachais chorparáidigh a bhainistiú don eagraíocht.
-  Beartais frithchialaoise, próisis nochta cosanta agus socruithe le haghaidh imscrúduithe speisialta athbhreithnithe.
-  Athbhreithníodh a éifeachtúlacht féin agus cuireadh torthaí an athbhreithnithe sin faoi bhráid an Bhoird.
-  Athbhreithniú agus measúnú déanta ar leordhóthanacht Chairt an Choiste, agus fiafraíodh den Bhord na hathruithe atá beartaithe a fhaomhadh.

An Coiste Luacha Saothair

Chloígh EirGrid cpt le beartas an Rialtais i ndáil le luach saothair iomlán an Phríomhfheidhmeannaigh. Is é an tAire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe, agus an tAire Comhshaoil, Aeráide agus Cumarsáide,

a shocraíonn luach saothair an Phríomhfheidhmeannaigh.

Faomhann an Coiste Luacha Saothair struchtúr an luacha saothair le haghaidh na Foirne Bainistíochta Sinsearaí.

Reáchtáil an Coiste Luacha Saothair ceithre chruinniú le linn 2022-23. Tá eolas maidir le

baill an Choiste, fad seirbhíse agus an líon cruinnithe ar freastalaíodh orthu le fáil ar an gcéad leathanach eile.

Ba iad baill an Choiste Luacha Saothair ar dháta sínithe na ráiteas airgeadais ná – Brendan Tuohy (Cathaoirleach), Theresa Donaldson agus Michael Hand.

Cruinnithe an Choiste Luacha Saothair

Ball	Fad seirbhíse	Incháilithe chun a bheith i láthair	I láthair
Brendan Tuohy (Cathaoirleach)	3 bliana agus 10 mhí	4	4
Theresa Donaldson	5 bliana agus 2 mhí	4	4
Michael Hand	1 bhliain 6 mhí	4	3



Bhí na nithe seo a leanas i measc na n-ábhar a bhreithnigh an Coiste Luacha Saothair in 2022-23:

Ábhair a Bhreithnigh an Coiste Luacha Saothair i mBliain Airgeadais 2023



Comhaontú leis an bPríomhfheidhmeannach maidir lena spriocanna feidhmíochta sonracha bliantúla agus fadtéarmacha bunaithe ar scrúdú mionsonraithe an Choiste ar a feidhmíocht i gcomparáid le spriocanna.



Luach saothair agus líontais an Phríomhfheidhmeannaigh a mholadh lena bhfaomhadh ag an Aire le toiliú an Aire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe.



Na pacáistí luacha saothair a shocrú d'fheidhmeannaigh shinsearacha EirGrid, (eadhon tuarascálacha díreacha an Phríomhfheidhmeannaigh), tar éis moltaí a fháil ón bPríomhfheidhmeannach agus/nó próiseas comhairliúcháin leis an bPríomhfheidhmeannach ag féachaint go hiomlán do cheanglais bheartas an Rialtais agus tar éis faomhadh an Aire Comhshaoil, Aeráide agus Cumarsáide a lorg.



Athbhreithniú ar fheidhmíocht na bhfeidhmeannach sinsearach leis an bPríomhfheidhmeannach agus bónais cheadaithe le híoc bunaithe ar mholadh an Phríomhfheidhmeannaigh.



Sásta go bhfuil Beartas Luacha Saothair na Cuideachta oiriúnach.



Faomhadh an bheartais bhliantúil le haghaidh coigeartuithe tuarastail foirne.



Reáchtáladh an próiseas bainistíochta tallainne bliantiúil d'fheidhmeannaigh shinsearacha.



Coiste na dTionscadal Bonneagair Eangaí

Is í feidhm Choiste na dTionscadal Bonneagair Eangaí ná cabhrú leis an mBord polasaí ginearálta/straitéis ginearálta a chinneadh maidir le forbairt na hEangaí agus maoirseacht a dhéanamh ar chur i bhfeidhm straitéis forbartha na heangaí,

lena n-áirítear athbhreithniú a dhéanamh ar thionscadail bhonneagair a bhfuiltear ag súil a bheith á bhfaomhadh ag an mBord.

Reáchtáil Coiste na dTionscadal Bonneagair Eangaí ceithre chruinniú le linn 2022-23. Tá eolas maidir le baill an choiste,

fad seirbhíse agus an líon cruinnithe ar freastalaidh orthu le fáil thíos.

Ba iad baill Choiste na dTionscadal Bonneagair Eangaí ar dháta sínithe na ráiteas airgeadais ná – Michael Hand (Cathaoirleach), Shane Brennan, agus Tom Coughlan.

Coiste na dTionscadal Bonneagair Eangaí

Ball	Fad seirbhíse	Incháilithe chun a bheith i láthair	I láthair
Michael Hand (Cathaoirleach)	7 mbliana agus 11 mhí	4	3
Shane Brennan	3 bliana agus 6 mhí	4	4
Tom Coughlan	5 bliana agus 2 mhí	4	3
Michael O'Sullivan*	4 mhí	2	2

*Cuireadh tús leis an téarma ar Bhord EirGrid cpt ar an 03 Bealtaine 2023, agus ceapadh ina bhall de Choiste na dTionscadal Bonneagair Eangaí é ar an 17 Bealtaine 2023. D'éirigh sé as ar an 14 Nollaig 2023.

I measc na n-ábhar a bhreithnigh Coiste na dTionscadal Bonneagair Eangaí in 2022-23 bhí: Ábhair a Bhreithnigh Coiste an Bhonneagair Eangaí i mBliain Airgeadais 2023



Chabhraigh sé leis an mBord an beartas/straitéis ginearálta maidir le forbairt na hEangaí in Éirinn a chinneadh.



Rinne sé maoirseacht ar chur i bhfeidhm Straitéis EirGrid a bhaineann le Forbairt Tarchurtha in Éirinn, lena n-áirítear monatóireacht a dhéanamh ar dhul chun cinn i gcomparáid leis na n-amlínte agus na mbuiséad agus ionchur a dhéanamh i ndáil le treo straitéiseach EirGrid.



Rinneadh athbhreithniú ar an dul chun cinn a bhí á dhéanamh i ndáil leis an bPunann Seachadta Líonra.



Cinntíodh go raibh tairbhe á baint as dea-chleachtas, go háirithe maidir leis an gcinneadh infheistíochta, bainistíocht tionscadal, éifeachtúlacht costais agus comhairliúchán poiblí.



Rinneadh maoirseacht agus athbhreithniú ar fhorbairt agus ar oibriú an Chreata chun an Eangach a Fhorbairt.



Chuathas i gcomhairle le agus cuireadh treoir ar fáil maidir le bonnagar criticiúil a fhorbairt, lena n-áirítear bainistiú páirtithe leasmhara i ndáil le forbairt na Punainne Seachadta Líonra.



Rinne sé maoirseacht air, chuir sé treoir ar fáil agus rinne sé athbhreithniú ar fhorbairt agus ar sheachadadh an Tionscadail Idirnascaire Cheiltigh.



Chinntigh sé gur cuireadh Straitéis Rannpháirtíochta Poiblí EirGrid i bhfeidhm i ndáil le gach tionscadal.



Rinneadh athbhreithniú ar thionscadail a bhí le faomhadh agus cuireadh moladh faoi bhráid Bhord EirGrid cpt faoi Sceideal Nithe Forchoimeáda don Bhord de chuid Bhord EirGrid cpt.



Fuarthas coimrí ar phríomhthionscnaimh i rith na bliana e.g.,:

- Treochlár Rannpháirtíochta Poiblí.
- Tionscadal an Idirnascaire Cheiltigh.
- Seachadadh Eischósta.

An Coiste Eischósta

Bunaíodh an Coiste Eischósta ar an 17 Bealtaine 2023 chun cabhrú leis an mBord an beartas/ straitéis ghinearálta i ndáil le forbairt EirGrid ar an Eangach Eischósta in Éirinn a chinneadh i gcomhréir lena shainordú mar oibreoir córais eischósta agus úinéir sócmhainní.

Reáchtáil an Coiste Eischósta cruinniú amháin le linn 2022-23. Tá eolas maidir le baill an choiste, fad seirbhíse agus an líon

cruinnithe ar freastalaíodh orthu le fáil thíos.

Ba iad baill an Choiste Eischósta ar dháta sínithe na ráiteas airgeadais ná – James Nyhan (Cathaoirleach), Shane Brennan, Theresa Donaldson agus Pauline Walsh.

Ós rud é gur bunaíodh an Coiste i dtreo an dara leath de Bhliain Airgeadais 2023, níor tionóladh ach cruinniú amháin roimh dheireadh na bliana airgeadais. Is é ról an Choiste Eischósta

ná cabhrú leis an mBord an straitéis maidir le forbairt EirGrid ar an Eangach Eischósta in Éirinn a chinneadh i gcomhréir lena shainordú mar oibreoir córais eischósta agus measúnú a dhéanamh ar an úinéir.



An Coiste Eischósta

Ball	Fad seirbhíse	Incháilithe chun a bheith i láthair	I láthair
James Nyhan (Cathaoirleach)	4 mhí	1	1
Shane Brennan	4 mhí	1	1
Theresa Donaldson	4 mhí	1	1
Pauline Walsh	4 mhí	1	1

An Coiste Forbartha Córas Cumhachta agus Margáí

Bunaíodh an Coiste Forbartha Córas Cumhachta agus Margáí ar an 17 Bealtaine 2023 chun cabhrú leis an mBord an beartas/straitéis ghinearálta a chinneadh maidir le tionchar a imirt ar chóras cumhachta agus ar fhorbairt an mhargaidh amach anseo.

Reáchtáil an Coiste Forbartha Córas Cumhachta agus Margáí cruinniú amháin le linn 2022-23. Tá eolas maidir le baill an choiste, fad seirbhíse agus an líon cruinnithe ar freastalaíodh orthu le fáil thíos.

Ba iad baill an Choiste Forbartha Córas Cumhachta agus Margáí ar dháta sínithe na ráiteas airgeadais ná – Rosa M. Sanz García (Cathaoirleach), Tom Coughlan, Pauline Walsh, agus James Nyhan.

De bhri gur bunaíodh an Coiste sa dara leath de Bhliain Airgeadais 2023, níor tionóladh ach cruinniú amháin a reáchtáladh i Ráithe 4. Is é ról an Coiste Forbartha Córas Cumhachta agus Margáí ná cabhrú leis an mBord, straitéis EirGrid a chinneadh maidir le tionchar a imirt ar chóras cumhachta agus ar fhorbairt an mhargaidh amach anseo.

An Coiste Forbartha Córas Cumhachta agus Margáí

Ball	Fad seirbhíse	Incháilithe chun a bheith i láthair	I láthair
Rosa M. Sanz García (Cathaoirleach)	4 mhí	1	1
Tom Coughlan	4 mhí	1	1
Pauline Walsh	4 mhí	1	1
James Nyhan	4 mhí	1	1

4. Iniúchadh, Riosca agus Rialú Inmheánach

Na Cóid Rialachais Chorparáidigh a Chomhlíonadh

Comhlíonann EirGrid, mar chuideachta faoi úinéireacht an Stáit an *Cód Cleachtais chun Comhlachtaí Stáit a Rialú 2016* (an Cód) ina leagtar amach prionsabail an rialachais chorparáidigh ar cheart do bhoird comhlachtaí Stáit aird a thabhairt orthu agus tá aird aige freisin ar phrionsabail *Cód Rialachais Chorparáidigh na Ríochta Aontaithe (2018)* agus *Iarscríbhinn Rialachais Chorparáidigh na hÉireann*. Chomh maith leis sin, comhlíonann EirGrid na Treoirínte Rialachais Chorparáidigh agus oibleagáidí eile a fhorchuirtear leis an Acht um *Eitic in Oifigí Poiblí, 1995*, an *Acht um Chaighdeán in Oifigí Poiblí, 2001* agus an *Acht um Brústocaireacht a Rialáil, 2015*.

Tuairisciú Airgeadais agus Gnó

Tá an Bord airdeallach ar a fhreagracht maidir le hullmhú na Tuarascála Bliantúla agus na Ráiteas Airgeadais agus measúnú cóir, cothrom agus sothuigthe ar staid agus ionchais an Ghrúpa a dhéanamh. Tá freagrachtaí bhaill an Bhoird maidir le ráitis airgeadais agus gnóthas leantach leagtha amach le fáil ar leathanach 160.

Soláthar

Cuireann EirGrid a ghníomhaíochtaí soláthair i gcrích de réir dlíthe soláthair infheidhme agus de réir an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú.

Rialú Inmheánach

Is ar an mBord atá an fhreagracht fhoriomlán as córas rialachais inmheánaigh an Ghrúpa agus as monatóireacht a dhéanamh ar a éifeachtúla is atá sé ag feidhmiú. Is é an aidhm atá leis an gcóras rialaithe inmheánaigh ná dearbhú réasúnta, seachas dearbhú iomlán, a sholáthar maidir leis na spriocanna seo a leanas a chomhlíonadh:

- Oibríochtaí éifeachtúla agus éifeachtacha a éascú trí chur ar chumas an Ghrúpa freagairt do rioscaí;
- Caighdeán an tuairiscithe inmheánaigh agus sheachtraigh a chinntiú; agus
- A chinntiú go bhfuil na dlíthe, na rialacháin agus na beartais inmheánacha is infheidhme á gcomhlíonadh.

San áireamh i príomhghnéithe chreat rialaithe inmheánaigh an Ghrúpa tá:

- Cóid lompair le haghaidh Stiúrthóirí agus Fostaithe ina léirítear an cur chuige ón mbarr anuas agus a cheanglaíonn ar gach fostaí na caighdeáin is airde eitice a chomhlíonadh fad is atá gnó á dhéanamh;

- Struchtúr eagraíochtúil atá sainmhínithe go soiléir, chomh maith le teorainneacha údaráis sainithe agus sásraí tuairiscithe;
- Creat rialachais chorparáidigh a chuimsíonn bainistíocht riosca, athbhreithniú ar rialú airgeadais agus ráitis rialachais fhoirmiúla bhliantúla ó gach Príomhoifigeach;
- Beartais agus nósanna imeachta sainithe maidir le frithbhreabaireacht, caiteachas agus cistíocht;
- Tuairisciú tráthúil agus rialta ar fheidhmíocht airgeadais agus ghnó;
- Ullmhú buiséad bliantúil, agus monatóireacht a dhéanamh ar an bhfeidhmíocht i ndáil leis na buiséid, buiséid arna n-athbhreithniú agus arna bhfaomhadh ag an mBord; agus
- Feidhm iniúchta inmheánaigh a dhéanamh athbhreithniú ar chórais chriticiúla agus a rialaíonn agus a thuairiscíonn go neamhspleách don Choiste Iniúchta agus Riosca.

Coiste Iniúchta agus Riosca:

- A dhéanamh athbhreithniú ar chlár an Iniúchta Inmheánaigh agus a bhreithníonn na torthaí agus tuairiscí;
- A dhéanamh monatóireacht ar fhorfheidhmiú na moltaí ar tarraingíodh aird orthu sna tuairiscí Iniúchta Inmheánaigh roimhe sin;

- A dhéanamh athbhreithniú ar thuairiscí na n-iniúcháirí seachtracha, ina bhfuil sonraí le fáil faoin obair a rinneadh maidir leis na príomhrioscaí iniúchta;
- A dhéanamh athbhreithniú ar ráitis airgeadais, agus a fhaomhann iad, sula gcuirtear faoi bhráid an Bhoird agus na bPáirtithe Leasmhara iad;
- A chabhraíonn leis an mBord a ról maoirseachta maidir le bainistíocht riosca a chomhlíonadh; agus
- Cuireann sé nósanna imeachta chun feidhme chun a chinntiú go bhfuil dlíthe agus rialacháin á gcomhlíonadh, lena n-áirítear clár iniúchtaí comhlíontachta

a thomhaiseann feabhsuithe ar phróisis chomhlíontachta agus a chinntíonn go ndéileáiltear go cuí le cásanna de neamhchomhlíontacht.

Deimhníonn na Stiúrthóirí go bhfuil athbhreithniú déanta acu ar éifeachtúlacht an chórais rialaithe inmheánaigh a úsáideadh le linn na tréimhse atá clúdaithe sna ráitis airgeadais seo. Le linn an athbhreithnithe seo, níor shaináithin an Bord, ná níor tarraingíodh aird an Bhoird, ar aon teip ná laige a measadh a bhí suntasach.

Nochtadh Breise a Cheanglaítear faoin gCód Cleachtais chun Comhlachtaí Stáit a Rialú

Tá an Bord freagrach as a chinntiú gur chomhlíon EirGrid ceanglais agus nochtadh an Chóid. Ceanglaítear leis an gCód na nochtáir airgeadais seo a leanas a leagan amach sa Tuarascáil Bhliantúil.

Tá sonraí maidir le líon na bhfostaithe a bhfuil a sochair fostaí iomlán (gan costais phinsin fostóra agus sochair scoir a chur san áireamh) don bhliain airgeadais do gach banda de €25,000 ó €50,000 ar aghaidh, leagtha amach thíos.

Bandá le haghaidh sochar fostaithe:	An Bhliain go dtí an 30 MF 2023 Lión	An Bhliain go dtí an 30 MF 2022 Lión
€50,000 – €75,000	195	196
€75,001 – €100,000	123	93
€100,001 – €125,000	65	65
€125,001 – €150,000	37	23
€150,000 +*	24	20
Iomlán	444	397

Nótaí:

Níl costais phinsin fostóra san áireamh i sochair fostaithe.

*I gcomhréir leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú, nochtar tuarastail atá os cionn €50,000 i mbandaí de €25,000 seachas tuarastail atá os cionn €150,000 a nochtadh i mbanda aonair mar aitheantas ar impleachtaí féideartha cosanta sonraí. Cheadaigh an Roinn Comhshaoil, Aeráide agus Cumarsáide an t-imeacht seo ón gCód.

I rith na bliana, thabhaigh an Grúpa costais taistil de €0.7m in Éirinn and i dTuaisceart Éireann (2022: €0.4m) agus costais taistil de €0.3m (2022: €0.1m). Bhí an

tsocraíocht agus na costais dlí ghaolmhara don bhliain cothrom le €náid (2022: €náid). Bhí na costais Leasa Foirne cothrom le €0.2m (2022: €0.1m).

Chomh maith leis sin, thabhaigh an chuideachta tacaíocht sheachtrach agus costais chomhairleacha speisialta mar seo a leanas:

	Nóta	30 MF 2023 € '000	30 MF 2022 € '000
Seirbhísí don Mhargadh Leictreachais	(i)	5,403	2,715
Seirbhísí dlí agus comhairle		7,389	4,156
Seirbhísí tionscadail a bhain leis an Líonra Tarchurtha	(ii)	19,901	10,983
Tacaíocht don Chóras TF	(iii)	404	842
Comhairle a bhain le hAirgeadas Corparáideach		1,664	780
Comhairle Eagraíochtúil agus Achtúireach		490	516
Seirbhísí comhairleacha rialála		295	-
Eile		4,652	4,010
lomlán		40,198	23,912
Costais arna ngearradh ar an Ráiteas Ioncaim		16,930	12,454
Costais chaipitlithe		23,268	11,458
lomlán		40,198	23,912

Nóta (i): San áireamh sna seirbhísí don Mhargadh Aonair tá na costais a bhaineann le feabhsú shocruithe an mhargaidh leictreachais uile-oileáin, ar a dtugtar MLA.

Nóta (ii): Is ionann seirbhísí tionscadail don Líonra Tarchurtha agus costais speisialaithe a bhaineann le tionscadail líonraí a fhorbairt ó choincheap tosaigh go dtí cead pleanála a fháil.

Nóta (iii): Is ionann Tacaíocht don Chóras TF agus costais chun tacú le príomhchórais ar fud an ghnó.



Bainistíocht Riosca

Tá bainistíocht riosca éifeachtach mar bhonn le cur i bhfeidhm straitéis an Ghrúpa. Tá EirGrid neamhchosanta ar roinnt rioscaí a bhféadfadh tionchar a bheith acu ar an ngnó agus ar a chumas an straitéis seo a chur i gcrích. Dá bhrí sin, tá córas láidir i bhfeidhm chun a chinntiú go ndéantar rioscaí a shainaithint, a mheasúnú, a bhainistiú agus a mhaolú go héifeachtach. Tá an Bord freagrach as agus i mbun maoirseachta ar rialuithe inmheánacha agus bainistíocht riosca mar atá leagtha amach sa *Chód Cleachtais chun Comhlachtaí Stáit a Rialú*.

Tá an Bord freagrach as inghlacthacht riosca an Ghrúpa a shocrú agus as a chinntiú go bhfuil córais chuí bhainistíochta riosca agus rialaithe inmheánaigh i bhfeidhm, atá deartha chun rioscaí ábhartha a shainaithint, a mheasúnú, a bhainistiú agus a mhaolú i ndáil le cuspóirí straitéiseacha agus gnó an Ghrúpa a chomhlíonadh.

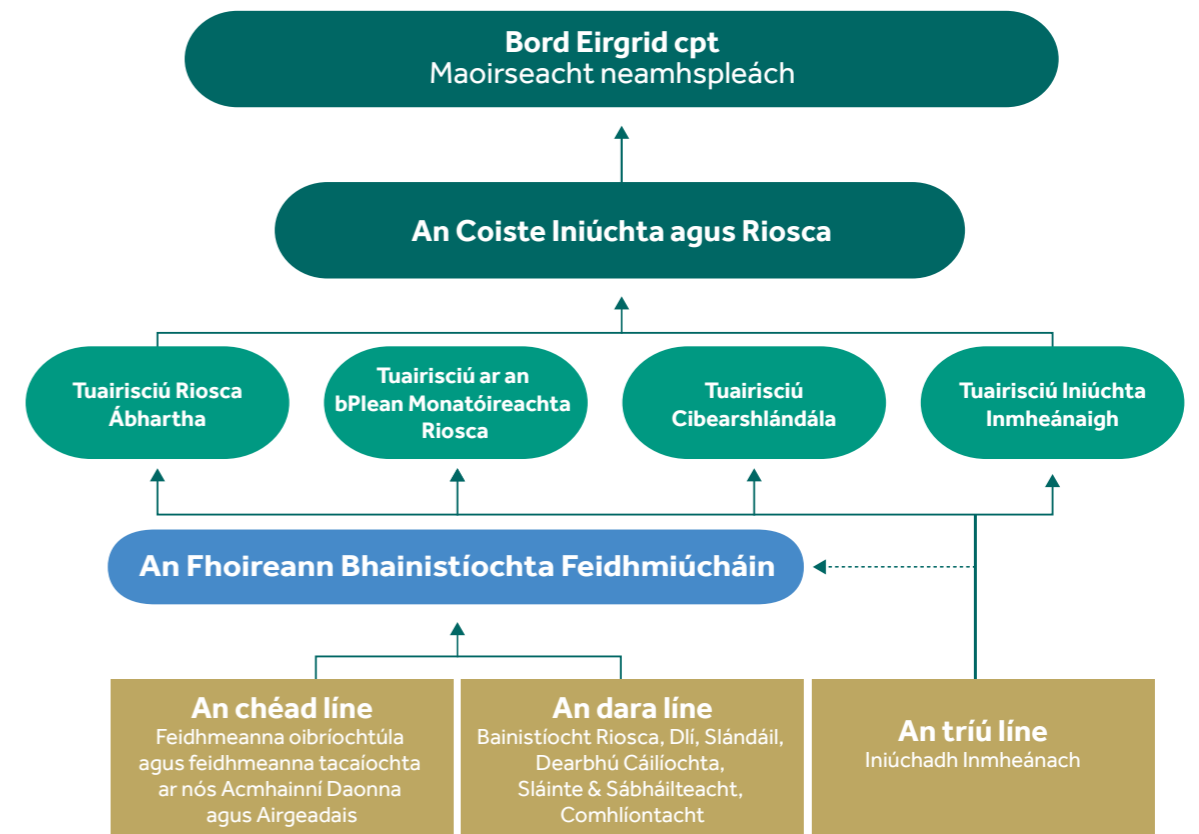
Socraíonn an inghlacthacht riosca atá faoi réir fhaomhadh an Bhoird ar bhonn bliantúil, an leibhéal riosca a bhfuil an Grúpa sásta glacadh leis chun a spriocanna straitéiseacha a chomhlíonadh. San áireamh san inghlacthacht riosca tá na lamháltais riosca agus na teorainneacha atá inghlactha maidir le neamhchosaint ar chineálacha éagsúla riosca. Feidhmíonn na lamháltais inghlacthachta riosca mar choinníoll teorann do Straitéis an Ghrúpa ach chomh maith leis sin cuireann siad ar chumas EirGrid cinntí gnó eolasacha a dhéanamh ag féachaint do na príomhrioscaí a bhféadfadh sé a bheith neamhchosanta orthu.

Tá Straitéis Riosca faofa ag an mBord freisin chun a chinntiú go mbunaíonn agus go gcoimeádann an Grúpa struchtúir agus gníomhaíochtaí riosca cuí chun spriocanna straitéiseacha an Ghrúpa a chomhlíonadh. Cuirtear an Straitéis Riosca i bhfeidhm tríd an gCreat Bainistíochta Riosca, na Ráitis Inghlacthachta Riosca agus an Plean Monatóireachta Riosca.



An Creat Bainistíochta Riosca

Ar mhaithe le cinnteoireacht a fheabhsú, tá Creat Bainistíochta Riosca Fiontair bunaithe ag an nGrúpa a chuireann ar a chumas rioscaí agus deiseanna an Ghrúpa a shainaithint agus a mheasúnú chun a chinntiú go bhforbraítear freagairtí cuí agus éifeachtacha chun rioscaí agus deiseanna den sórt sin a bhainistiú. Tá an Creat Bainistíochta Riosca ailínithe leis na trí líne den tsamhail chosanta agus leabaithe laistigh de struchtúr rialachais na heagraíochta mar atá léirithe thíos:



Is iad seo a leanas cuspóirí an Chreata Bainistíochta Riosca:

- Tacú leis an nGrúpa cinntí eolasacha a dhéanamh atá ag teacht le cuspóirí straitéiseacha an Ghrúpa agus le hinghlacthacht riosca;
- Deimhnítear agus cuirtear tiomantas an Ghrúpa do bhainistíocht riosca in iúl chun cabhrú lena spriocanna straitéiseacha agus oibríochtúla a chomhlíonadh;

- Cur chuige comh-sheasmhach a bhunú go foirmiúil agus a chur in iúl maidir le riosca agus deiseanna a bhainistiú do ghníomhaíochtaí uile an Ghrúpa agus prótacal tuairiscithe éifeachtach a bhunú;
- A chinntiú go ndéantar gach riosca ábhartha don Ghrúpa a shainaithint, a mheasúnú, a fhreagairt go leordhóthanach agus a thuairisciú go héifeachtach don Fhoireann

Feidhmiúcháin agus don Bhord;

- Cuntasacht a shannadh do gach ball foirne chun rioscaí agus deiseanna a bhainistiú laistigh dá réimsí rialaithe;
- Tiomantas a thabhairt don fhoireann go nglactar le bainistíocht riosca mar phríomhacmhainn bhainistíochta; agus
- *A chinntiú gur féidir an Cód Cleachtais chun Comhlachtaí Stáit a Rialú a chumasú.*



Tá eolas maidir leis na róil, na freagrachtaí agus na struchtúir tuairiscithe a shainítear laistigh den Chreat Bainistíochta Riosca le fáil thíos:

Líne Chosanta	Róil agus Freagrachtaí
Maoirseacht Neamhspleách	
An Bord	<ul style="list-style-type: none"> Faomhann sé Straitéis Riosca, Ráitis Inghlacthachta Riosca agus Creat Bainistíochta Riosca an Ghrúpa. Cuirtear nuashonrú ar stádas na rioscaí ábhartha ar fáil dó ar bhonn míosúil. Cuirtear faisnéisiú ó Chathaoirleach an Choiste Iniúchta agus Riosca ar fáil ag gach cruinniú Boird maidir le stádas cúrsaí rialaithe inmheánaigh.
An Coiste Iniúchta agus Riosca	<ul style="list-style-type: none"> Cabhraíonn sé leis an mBord a fhreagrachtaí maoirseachta a chomhlíonadh maidir leis an bpróiseas tuairiscithe airgeadais, córas rialaithe inmheánaigh, Iniúchadh Inmheánach, Iniúchadh Seachtrach agus comhlíonadh dlíthe agus rialachán, cód iompair na cuideachta san áireamh. Faigheann sé nuashonrú ar stádas na rioscaí ábhartha agus treochta. Faigheann sé nuashonrú ar stádas thuarascáil stádais bhliantúil an Phlean Monatóireachta Riosca ina gcuirtear i láthair, dul chun cinn i gcomparáid leis an méid atá luaite sa phlean, achoimrí ar thorthaí ó athbhreithnithe, stádas gníomhaíochtaí monatóireachta an 1ú Líne Chosanta agus obair leantach a ghníomhartha a cuireadh i gcrích sa ráithe roimhe sin. Faigheann sé nuashonrú ar Gníomhaíochtaí Cibearshlándála agus Slándála Fisiciúla ar bhonn ráithiúil. Déanann sé athbhreithniú ar stádas an Phlean Iniúchta Inmheánaigh agus faigheann sé tuarascálacha arna n-eisiúint ag Ceannasaí an Iniúchta Inmheánaigh agus déanann sé monatóireacht ar stádas chur i bhfeidhm gníomhartha bainistíochta.
An Chéad Líne Cosanta	
Feidhmeanna gnó agus Príomhoifigi	<ul style="list-style-type: none"> Freagrach as gníomhaíochtaí bainistíochta riosca ó lá go lá, amhail sonraí riosca cothrom le dáta a chothabháil, rioscaí atá ag teacht chun cinn a shainiú agus rialuithe inmheánacha éifeachtacha a chur i bhfeidhm chun aghaidh a thabhairt ar rioscaí. Polasaí agus nósanna imeachta sainithe a chur i bhfeidhm atá deartha chun a chinntiú go bhfuil timpeallacht rialaithe éifeachtach ann ar fud na n-oibríochtaí go léir.

Líne Chosanta	Róil agus Freagrachtaí
An Dara Líne Cosanta	
Feidhm Rialachais, Riosca agus Comhlíontachta	<ul style="list-style-type: none"> Freagrach as maoirseacht a dhéanamh ar chur i bhfeidhm an Chreata Bainistíochta Riosca, athbhreithniú agus forbairt a dhéanamh ar chreat beartais éifeachtach chun rioscaí a bhainistiú agus as stádas rioscaí ábhartha a thuairisciú don Fhoireann Feidhmiúcháin, Coiste Iniúchta agus Riosca agus don Bhord. Déanann sí measúnú ar stádas comhlíonta na n-oibleagáidí rialála agus reachtúla a bhaineann le gníomhaíochtaí ceadúnaithe an Ghrúpa, a fhochuideachtaí agus a chomhfhiontar chonarthacha trí chlár bliantúil athbhreithnithe comhlíonta.
Feidhm Slándála Fiontair	<ul style="list-style-type: none"> Freagrach as dearadh na straitéise slándála fiontair. Sainmhíneann sí timpeallacht bheartais do Shlándáil Faisnéise lena n-áirítear an creat cibearshlándála. Déanann sí tástáil agus monatóireacht ar éifeachtúlacht fheidhmiú na rialuithe TF agus slándála fisiciúla. Soláthraíonn sí tacaíocht do phríomhchláir ar fud an Ghrúpa. Soláthraíonn sí oiliúint feasachta agus treoir d'fhostaithe.
Feidhm Airgeadais an Ghrúpa	<ul style="list-style-type: none"> Freagrach as tuairisciú airgeadais, airgeadas corparáideach, cistíocht, cánachas, rialú corparáideach, pleanáil airgeadais agus anailís airgeadais. Déanann sé maoirseacht ar chur i bhfeidhm na bpríomhrialuithe airgeadais, soláthar san áireamh.
Feidhm AD an Ghrúpa	<ul style="list-style-type: none"> Freagrach as Straitéis Acmhainní Daonna an Ghrúpa. Tuairiscíonn sí don Bhord maidir le forbairt cheannaireachta agus pleanáil chomharbais.
An Tríú Líne Cosanta	
Iniúchadh Inmheánach	<ul style="list-style-type: none"> Forbraíonn sí clár iniúchta inmheánaigh bliantúil, rioscabhunaithe, a fhaomhann an Coiste Iniúchta agus Riosca. Cuireann sí tuarascálacha ráithiúla ar fáil don Choiste Iniúchta agus Riosca ina ndírítear ar thorthaí na n-iniúchtaí a rinneadh, agus ina ndéantar achoimre ar thuairimí agus ar mholtaí a rinneadh agus ar fhreagairtí na foirne bainistíochta ar thorthaí iniúchta. Tuairiscíonn sí fadhbanna suntasacha a bhaineann leis na próisis chun gníomhaíochtaí na Cuideachta a rialú agus soláthraíonn sí eolas maidir le fadhbanna den sórt sin go dtí go réitítear iad.

Próiseas Bainistíochta Riosca

Tá an próiseas Bainistíochta Riosca bunaithe ar chur chuige coiteann mar seo a leanas:

1. Modheolaíocht sainaitheanta agus measúnaithe riosca chun cinneadh a dhéanamh maidir le conas ba cheart rioscaí a bhainistiú agus chun iad a eagrú in ord tosaíochta;
2. Roghanna cóireála riosca a roghnú, a dhearadh agus a chur chun feidhme, a thacaíonn le torthaí atá beartaithe a bhaint amach agus rioscaí a bhainistiú go leibhéal inghlactha;
3. Monatóireacht riosca comhtháite, léirsteanach agus faisnéiseach a dhearadh agus a chur i bhfeidhm; agus
4. Tuairisciú riosca tráthúil, cruinn agus úsáideach chun cáilíocht na cinnteoireachta a fheabhsú agus chun tacú leis an bhfoireann bhainistíochta, leis an bhFoireann Feidhmiúcháin agus leis an mBord a gcuid freagrachtaí a chomhlíonadh.

Sainithint

Tá an próiseas sainaitheanta riosca leabaithe ar fud na heagraíochta agus éilíonn sé ar gach Príomhoifig, feidhmeanna aonair, clár agus tionscadail na rioscaí a bhfuil an Grúpa neamhchosanta orthu a shainithint. Ina theannta sin, éascaíonn an fheidhm Rialachais, Riosca agus Comhlíonta próiseas chun rioscaí atá ag teacht chun cinn a bhreithniú ar bhonn leanúnach.

Measúnú

Ceadaíonn measúnú riosca, tomhas agus eagrú in ord tosaíochta, na rioscaí ionas gur féidir leibhéal riosca a bhainistiú laistigh de thairseacha lamháltais sainithe agus a ghéarú de réir mar is gá. Déantar rioscaí a mheasúnú bunaithe ar thionchar ar an ngnó má thagann an riosca chun cinn, arna iolrú faoin dóchúlacht go dtarlódh an riosca chun an rátáil riosca bhunúsach a ríomh. Ina dhiaidh sin, déantar oiriúnacht agus neart na rialuithe ábhartha a mheas.

Tá na rioscaí sin a bhfuil measúnú ábhartha déanta orthu faoi réir athbhreithniú míosúil a bhíonn á dhéanamh ag an bhFoireann Feidhmiúcháin agus tugtar tuairisc maidir leis seo don Bhord

go míosúil agus don Choiste Iniúchta agus Riosca go ráithiúil.

Freagairt

Feidhmíonn torthaí an phróisis measúnaithe riosca mar phríomhionchur do fhreagairtí riosca trína scrúdaítear roghanna freagartha. Is é an cuspóir atá le freagairt iomchuí ar riosca a chinntiú ná an éiginnteacht a chur chun sochair EirGrid trí shrian a chur le bagairtí agus leas a bhaint as deiseanna.

Monatóireacht

Forbraíonn agus feidhmíonn an fheidhm Rialachais, Riosca agus Comhlíontachta (GRC) Plean Monatóireachta Riosca bliantúil ina leagtar amach na cineálacha gníomhaíochtaí monatóireachta a dhéanann GRC. Is é cuspóir an Phlean Monatóireachta Riosca ráthaíocht a thabhairt maidir le gníomhaíochtaí an chéad Líne Chosanta, a próisis agus a rialuithe. Déanann an Coiste Iniúchta agus Riosca athbhreithniú ar agus faomhann sé an Plean Monatóireachta Riosca ar bhonn bliantúil.

San áireamh i measc na ngníomhaíochtaí monatóireachta laistigh den Phlean Monatóireachta Riosca tá:

- Athbhreithnithe éifeachtúlachta rialaithe ar rioscaí ábhartha;
- Measúnú rialuithe frithchaloise;
- Éifeachtúlacht chur i bhfeidhm creataí a bhaineann le bainistíocht riosca;
- Gníomhaíochtaí dearbhaithe feabhsaithe rioscabhunaithe, e.g. cláir agus tionscadail mhóra;
- Ceardlanna bliantúla sainaitheanta agus measúnaithe riosca a éascú ar fud na bPríomhoifigí go léir; agus Oiliúint feasachta.

Tuairisciú

Tá raon gníomhaíochtaí monatóireachta leanúnacha leabaithe laistigh den Chreat Bainistíochta Riosca a chuireann ar chumas sásraí tuairiscithe sreabhadh idir feidhmeanna aonair agus Príomhoifigigh agus, nuair is cuí, an Fhoireann Feidhmiúcháin, an Coiste Iniúchta agus Riosca agus Bord EirGrid cpt.



Seachain

Ní bheidh roinnt rioscaí inchóireáilte, nó insrianta go dtí leibhéal inghlactha, ach amháin tríd an ngníomhaíocht a fhoirceannadh. Féadfaidh an rogha seo a bheith thar a bheith tábhachtach i mbainistíocht tionscadal más léir go bhfuil an gaol costais/tairbhe réamh-mheasta i gcontúirt.



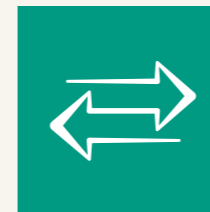
Glac

D'fhéadfadh an neamhchosaint a bheith infhulaingthe gan aon ghníomh breise a dhéanamh nó d'fhéadfadh an cumas tionchar a imirt ar neamhchosaint a bheith teoranta nó d'fhéadfadh an costas a bhaineann le haon ghníomh a dhéanamh a bheith díreireach leis an sochar féideartha. Áirítear leis sin rioscaí sistéamacha nach féidir a bhainistiú nó a mhaolú go héasca amhail teagmhais mhaicreacnamaíocha agus rioscaí sochpholaitiúla níos mó nach féidir a sheachaint ná tionchar a imirt orthu.



Laghdaigh

Tabharfar aghaidh ar an líon is mó rioscaí ar an mbealach seo. Is é cuspóir na cóireála go ndéantar gníomh (rialú) a shrianadh go leibhéal inghlactha agus go leantar ar aghaidh laistigh den eagraíocht leis an ngníomhaíocht as a n-eascraíonn an riosca.



Aistrigh

D'fhéadfaí glacadh leis go laghdaíonn aistriú riosca neamhchosaint na heagraíochta nó go bhfuil eagraíocht eile in ann an riosca a bhainistiú go héifeachtach e.g. árachas nó bainistíocht tríú páirtí.

Príomhrioscaí agus Neamhchinnteachtaí

Tá na príomhrioscaí agus neamhchinnteachtaí a bhféadfadh tionchar suntasach a bheith acu, sa ghearrthéarma agus sa mheántéarma, ar chuspóirí straitéiseacha an Ghrúpa leagtha amach thíos, mar aon leis na príomhbhearta maolaithe atá i bhfeidhm.

Leagtar amach sa tuarascáil seo dearcadh an Bhoird ar na príomhrioscaí ag an bpointe seo agus ní liosta uileghabhálach é de na rioscaí go léir a bhféadfadh tionchar a bheith acu ar an nGrúpa.

Tá na bearta maolaithe atá i bhfeidhm maidir le rioscaí sainaitheanta deartha chun leibhéal réasúnta agus comhréireach, ach ní leibhéal iomlán, cosanta a sholáthar i gcoinne thionchar na n-imeachtaí atá i gceist, de réir inghlacthacht chomhaontaithe riosca an Ghrúpa.

Príomhríosca	Comhthéacs
Córas Cumhachta agus Oibríochtaí Margaidh	<p>Tá an Grúpa freagrach as oibriú slán an chórais tarchurtha in Éirinn agus i dTuaisceart Éireann. D'fhéadfadh cur isteach ar an gcóras riosca a chruthú do sheirbhísí riachtanacha a bhraitheann ar oibríocht shlán na gcóras tarchurtha. Bunaithe ar na rudaí seo a leanas:</p> <ul style="list-style-type: none"> Dúnadh monarchana, bristeacha agus cur isteach ar an acmhainn atá ar fáil ar líonra na hEangai; Mainneachtain luaineachtaí suntasacha gan choinne nó nach bhfacthas a leithéid riamh cheana i leibhéil éilimh a réamh-mheas agus a mhaolú; Míchothromaíocht leictreachais nó mainneachtain seirbhísí a sholáthar mar thoradh ar bhainistiú neamhleor giniúna agus ídithe; agus Soláthar leictreachais chuig lárionaid éilimh a chailleadh. <p>Tá EirGrid, in éineacht le SONI, freagrach freisin as oibriú an Mhargaidh Leictreachais Aonair uile-oileáin, rud a d'fhéadfadh a bheith mar bhonn le riosca i ndáil le socrú tráthúil an mhargaidh.</p> <p>Tá clár iomlán i bhfeidhm chun na freagrachtaí seo a chomhlíonadh, lena n-áirítear:</p> <ul style="list-style-type: none"> Suíomh cúltaca don ionad rialaithe i mBaile Átha Cliath, a ndéantar tástáil rialta air; Nósanna imeachta oibríochtúla cuimsitheacha i ndáil leis an gcóras cumhachta, ar a ndéantar athbhreithniú rialta, agus a thagann leis an dea-chleachtas idirnáisiúnta is fearr; Caighdeán agus beartais chothabhála eangai, le tacaíocht ó Chomhaontú Bonneagair mionsonraithe le Bord Soláthair an Leictreachais ('BSL'), Úinéir na Sócmhainní Tarchurtha in Éirinn; agus Oifig Bainistíochta Clár atá ag feidhmiú go hiomlán ag tacú leis an gcéim réamhthógála d'fhorbairt an líonra in Éirinn, a bhfuil beartais, próisis agus rialuithe éifeachtacha agus cuí aici.

Cibearshlándáil

An riosca go gcuirfidh gníomhaithe mailíseacha isteach ar chórais, slándáil líonra agus/nó sonraí an Ghrúpa, rud a fhágann go bhfuil bonneagar criticiúil náisiúnta nó teagmhais chobhsaíochta córais, suaitheadh gnó, cailteanas airgeadais agus/nó damáiste clú mar thoradh air. Bunaithe ar na rudaí seo a leanas:

- Cibirionsaí rathúil;
- Sárú sonraí pearsanta nó sonraí lena mbaineann íogaireacht thráchtála;
- Níos mó bagairtí bunúsacha mar gheall ar an méid daoine atá ag baint tairbhe as socruithe cianoibre; agus
- Crua-earraí/bogearraí/teip líonra.

Leanaimid ar aghaidh le sraith iomlán beartas agus caighdeán slándála a chur i bhfeidhm agus tá meicníochtaí cuimsitheacha cosanta imlíneacha curtha i bhfeidhm againn. Freastalaíonn baill foirne ar chúrsaí oiliúna feasachta slándála go rialta, agus tá monatóireacht agus tuairisciú comhlíontachta leanúnach maidir le cibearshlándáil á ndéanamh againn don Choiste Iniúchta agus Riosca agus don Bhord. Tá dlúthchaidreamh oibre bunaithe againn leis an Lárionad Náisiúnta Cibearshlándála agus OCTanna san Eoraip maidir leis na ceisteanna ar fad a bhaineann le cibearshlándáil. Bímid i mbun teagmhála go rialta leis an Rialtas ábhartha faoin ábhar seo, lena n-áirítear gníomhaíochtaí a bhaineann le [Treoir an AE maidir le Córais Líonra agus Faisnéise \(NIS\)](#) a chomhlíonadh.

Príomhríosca	Comhthéacs
Príomhríoscaí Airgeadais	<p>I Nóta 26 de na Ráitis Airgeadais tá tuilleadh eolais le fáil faoi na príomhríoscaí airgeadais atá os comhair an Ghrúpa (riosca leachtachta, riosca margaidh, riosca ráta malairte eachtraí, riosca ráta úis, riosca sreafa airgid agus riosca creidmheasa).</p>
Athléimneacht Airgeadais & Timpeallacht Rialála	<p>Tá Grúpa EirGrid ag feidhmiú i dtimpeallacht rialaithe. Mura gcinntítear athléimneacht leordhóthanach airgeadais, mar gheall ar fheidhmíocht mhí-oiriúnach, creataí aisghabhála rialála neamhleora, rialú easnamhach ar an mbonn costais agus/nó tosca diúltacha seachtracha, d'fhéadfadh sé difear ábhartha a dhéanamh don chaoi a n-oibrímid agus dár n-athléimneacht airgeadais. Bunaithe ar na rudaí seo a leanas:</p> <ul style="list-style-type: none"> Mainneachtain seachadadh a dhéanamh laistigh de líuntais rialála; agus Mainneachtain maoiniú rialála leordhóthanach a fháil chun seachadadh a dhéanamh.
Clár Forbartha Líonra	<p>Tá EirGrid freagrach as an mbonneagar eangai a theastaíonn chun tacú le forbairt gheilleagar na hÉireann. Is iad príomhghníomhaíochtaí EirGrid sa chomhthéacs seo ná naisc nua a phleanáil agus a sheachadadh le gineadóirí agus custaiméirí a úsáideann, nó atá ag iarraidh úsáid a bhaint as, an córas leictreachais ardvoltais agus tionscadail athneartaithe líonra tarchurtha ar fud na hÉireann agus Thuaisceart Éireann. Chomh fada is a bhaineann leis an gclár bonneagair eangai nach mór a fhorbairt, tá tionchar ag raon factóirí ar chumas EirGrid an clár seo a phleanáil, a bhainistiú agus a sholáthar ag féachaint do na rudaí seo a leanas:</p> <ul style="list-style-type: none"> Cur i bhfeidhm neamhéifeachtach/moilleanna ar Phleanáil Bristeacha; agus Gan seachadadh a dhéanamh de réir amscálaí foilsithe. <p>Fadhbanna a bhaineann le nascadh eangai a mbíonn tionchar acu ar rochtain eangai, tionscadail forbartha gréasáin, nasc agus idirnas.</p>

Samhail Seachadta Eagrúcháin

Mainneachtain samhail seachadta eagraíochtúil a úsáid lena n-áirítear chun seachadadh phríomhchúram agus chuspóirí straitéiseacha EirGrid a chumasú go héifeachtach. Bunaithe ar na rudaí seo a leanas:

- Mainneachtain píblíne tallainne cobhsaí a bhunú;
- Mainneachtain na pleannanna cuimsitheacha agus tráthúla comharbais agus forbartha a chur i bhfeidhm do phríomhbhaill foirne;
- Mainneachtain an acmhainn riachtanach a sheachadadh chun freagairt do riachtanais ghnó athraitheacha;
- Mainneachtain comhpháirtíochtaí agus creataí a bharrfheabhsú.

Príomhríosca	Comhthéacs
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Idirnascaire Thoir-Thiar

Tá EirGrid freagrach as bainistiú agus oibriú sócmhainní an Idirnascaire Thoir-Thiar ('INTT') a nascann na heangacha leictreachais in Éirinn agus sa Bhreatain Mhór. Tá baol ann go ndéanfaí damáiste fisiciúil do INTT a d'fhéadfadh a bheith mar bhonn le bristeacha fada INTT agus costais aischuir shuntasacha, ach tá nósanna imeachta oibríochtúla cuimsitheacha agus socruithe cothabhála i bhfeidhm do INTT, socruithe árachais oiriúnacha ina measc.

An tAthru Aeráide

Minicíocht mhéadaithe na dteagmhas drochaimsire a mbíonn tionchar acu ar an riosca do shócmhainní fisiciúla atá faoi úinéireacht/á n-oibriú/á gcothabháil ag Grúpa EirGrid bunaithe ar na rudaí seo a leanas:

- Minicíocht mhéadaithe an damáiste do shócmhainní mar gheall ar theagmhais drochaimsire (Tarchur Ar Talamh, Tarchur Eischósta, Idirnascairí (INTT & Ceilteach), Snáithín Teileachumarsáide – INTT, Cóiríocht Oifige, Trealamh Teileachumarsáide);
- Costais méadaitheacha a bhaineann le sócmhainní a chothabháil a bhíonn mar bhonn le saolré sócmhainní laghdaithe agus costais cothabhála/athsholáthair laghdaithe; agus
- Athruithe ar dhálaí séasúracha (fad agus uainiú) a bhíonn mar bhonn le hintuarthacht laghdaithe a mbíonn dúshlán phleanála bhristeacha mar thoradh orthu.

Féach Oiriúnú don Athru Aeráide ar leathanach 87.

Sláinte, Sábháilteacht agus Comhshaoil

An baol go ndéanfar dochar tromchúiseach do shábháilteacht, do shláinte nó d'fholláine fostaithe, conraitheoirí nó an phobail mar thoradh ar oibríochtaí EirGrid. Tá Grúpa EirGrid i mbun Córas Bainistíochta Sláinte, Sábháilteachta & Comhshaoil (SS&C) bunaithe ar cheanglais an Chaighdeáin Idirnáisiúnta Sláinte agus Sábháilteachta Ceirde: OHSAS18001:2007 agus an Chaighdeáin um Bainistíocht Chomhshaoil ISO14001:2015.

Cuireann an Córas Bainistíochta SS&C ar ár gcumas machnamh a dhéanamh ar rioscaí éagsúla a bhaineann lenár ngníomhaíochtaí, dár bhfoireann agus do dhaoine eile a d'fhéadfadh ár gcuid gníomhaíochtaí difear a dhéanamh dóibh, agus don chomhshaoil; agus na rioscaí seo a chur i gcomhthéacs aon riachtanas ábhartha dlíthiúil nó eile, rud a chinntíonn go bhfuil na bearta caomhnaithe agus rialaithe leordhóthanach agus go gcomhlíonann siad caighdeáin dea-chleachtais. Cuimsítear inár nOrdlaithas Rialaithe maidir le Rioscaí Sláinte agus Sábháilteachta béim a leagan ar inbhuanaitheacht laistigh de na modhanna rialaithe.



5. Luach Saothair

Áirítear sna ráitis airgeadais €103,861 (2022: €101,663) a bhaineann le táillí an Chathaoirligh agus na Stiúrthóirí, de réir na leibhéal luacha saothair don Chathaoirleach agus do Bhaill de Bhoird Comhlachtaí Stáit, arna gceadú ag an Aire Caiteachais Phoiblí,

Sheachadadh PFN agus Athchóirithe, agus na socruithe athbheithnithe chun táillí boird a íoc le fostaithe san earnáil phoiblí faoi Phrionsabal 'Duine Amháin, Tuarastal Amháin' an Aire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe.

Faoi na leibhéal luacha saothair cheadaithe, bhí táillí an Chathaoirligh cothrom le €21,600 sa bhliain le linn na bliana airgeadais (2022: €21,600 sa bhliain). Bhí táillí na stiúrthóirí cothrom le €12,600 an duine sa bhliain, le linn na bliana (2022: €12,600 an duine sa bhliain).

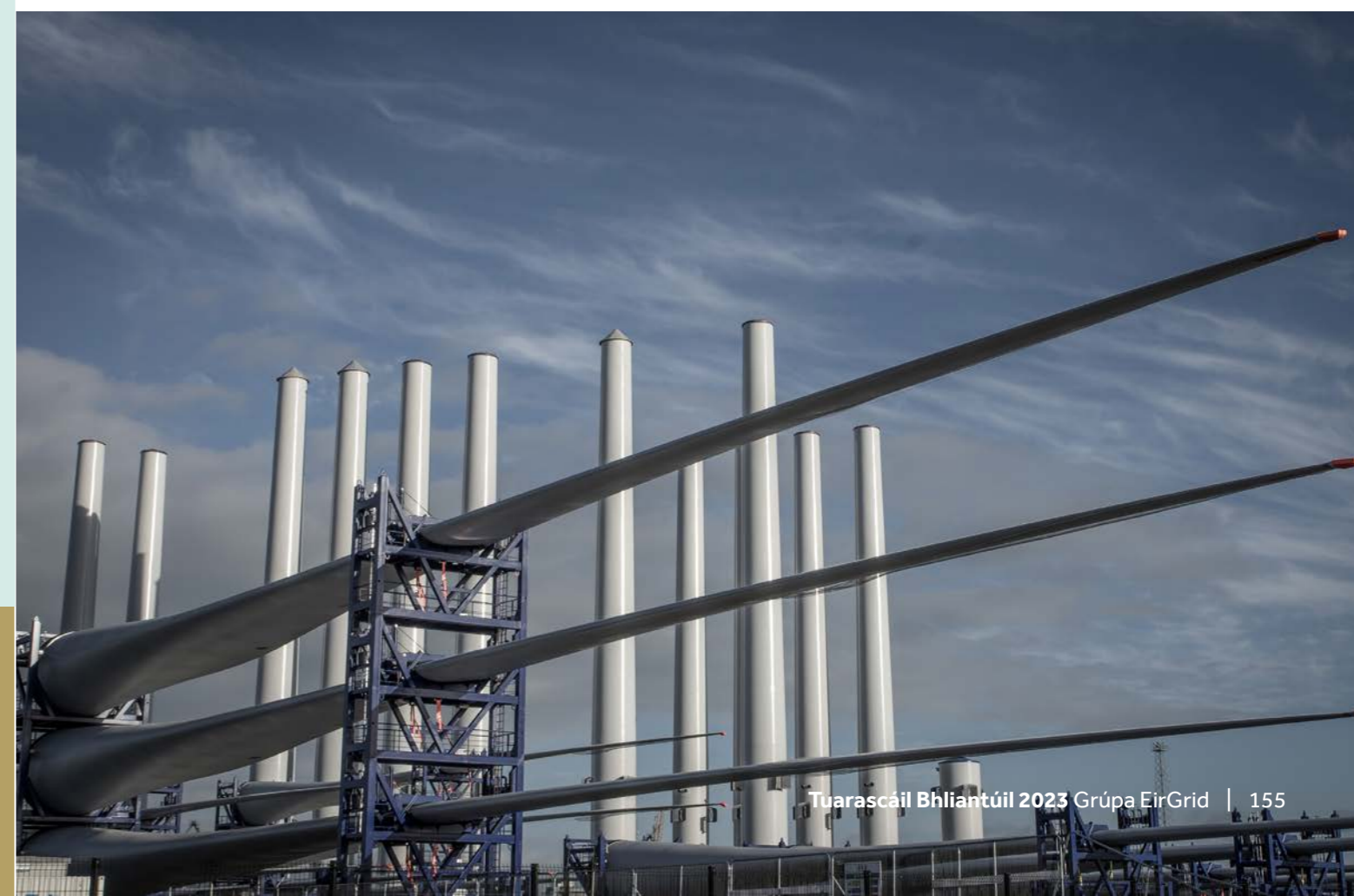
Bhí an Príomhfheidhmeannach, Mark Foley ina bhall den Bhord Feidhmiúcháin i rith na bliana. Is é an tAire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe, agus an tAire Comhshaoil, Aeráide agus Cumarsáide, a shocraíonn luach saothair an Phríomhfheidhmeannaigh.

San áireamh i luach saothair an Phríomhfheidhmeannaigh tá tuarastal bunúsach, sochair inchánacha agus sochair scoir áirithe. Ríomhtar sochair scoir an Phríomhfheidhmeannaigh ar bhonn bunphá amháin agus is é is aidhm atá ann ná pinsean atá cothrom le haon

ochtódú den tuarastal in aghaidh na bliana seirbhíse mar Phríomhfheidhmeannach a sholáthar, agus bónas de thrí ochtódú den mhéid céanna nuair a rachfar ar scor.

Ainm	Táillí Iomlána (€)
Brendan Tuohy (Cathaoirleach)	21,600
Shane Brennan	12,600
Tom Coughlan	12,600
Theresa Donaldson	12,600
Michael Hand	12,600
James Nyhan [cuireadh tús lena théarma ar an 19 Deireadh Fómhair 2022]	8,836
Michael O'Sullivan [cuireadh tús lena théarma ar an 03 Bealtaine 2023]	5,213
Rosa M Sanz Garcia	12,600
Pauline Walsh [cuireadh tús lena téarma ar an 03 Bealtaine 2023]	5,213
Iomlán	103,861

	Bun-tuarastal €'000	Bónas bliantúil €'000	Sochair inchánacha €'000	Ranníocaíochtaí pinsin a íocadh (sochar sainithe ar fad) €'000	Táillí an Stiúrthóra €'000	Iomlán €'000
Mark Foley	221	-	13	66	-	300
Iomlán, an 30 MF 23	221	-	13	66	-	300





Tuarascáil na Stiúrthóirí

Tíolacann na Stiúrthóirí a dtuarascáil bhliantúil agus ráitis airgeadais iniúchta an Ghrúpa agus na Cuideachta don bhliain airgeadais dar críoch 30 Meán Fómhair 2023. Páirteach sa Ghrúpa tá an Mháthairchuideachta agus a fochuideachtaí a nochtar i Nóta 30 (e).

Príomhghníomhaíochtaí

In Éirinn, leanamar orainn ag feidhmiú agus, ag cinntiú go ndéantar an córas cumhachta a chothabháil agus a fhorbairt go héifeachtúil agus go héifeachtach de réir cheanglais ár gceadúnas mar Oibreoir Córais Tarchurtha (OCT) d'Éirinn, arna n-eisiúint ag an gCoimisiún um Rialáil Fóntais (CRF). Ina theannta sin, lean EirGrid Interconnector DAC ar aghaidh ag oibriú an Idirnascaire Thoir-Thiar i gcomhréir leis an gceadúnas oibreora idirnascaire ón CRF agus ó Ofgem faoi seach. Trí Celtic Interconnector DAC, ar comhfhiontar le TSO na Fraince, Réseau de Transport d'Électricité (RTE) é, leanamar orainn ag forbairt an Idirnascaire Cheiltigh idir Éire sa Fhrainc.

Tar éis fhoilsiú Ráiteas Beartais an Rialtais ar an [gCreat do Chóras Tarchurtha Leictreachais Eischósta na hÉireann](#) i mí na Bealtaine 2021, ainmníodh EirGrid mar úinéir ar shócmhainní an chórais tarchurtha leictreachais eischósta agus oibreoir córais freisin. Ritheadh reachtaíocht chuige sin sa Bhille um Pleanáil Limistéir Mhuirí i mí na Nollag 2021.

I dTuisceart Éireann, lean SONI ar aghaidh ag pleanáil agus ag oibriú an chórais tarchurtha i dTuisceart Éireann de réir a cheadúnais mar OCT a d'eisigh an Rialtóir Fóntas (RF) do Thuaisceart Éireann.

Ar an 30 Lúnasa 2022, d'fhoilsigh an Rialtóir Fóntas (RF) i dTuisceart Éireann a chinneadh maidir le rialachas SONI agus mionathruithe ar a cheadúnas OCT. Códáiodh na mionathruithe sin i gceadúnas SONI ar an 26 Deireadh Fómhair 2022. Ceanglaíodh na coinníollacha ceadúnais nua, i measc ceanglas eile, go mbunófaí bord stiúrthóirí neamhspleách tromlaigh SONI Tta (agus go mbeadh gach stiúrthóir ceadaithe ag an Rialtóir Fóntas); srian ar chinnteoireacht scairshealbhoirí maidir leis na hábhair sin atá forchoimeáda do chinneadh scairshealbhoirí faoi UK Companies Act, 2006, mar aon le neamhspleáchas bainistíochta, oibriúcháin agus acmhainní ó EirGrid cpt. Garsprios thábhachtach a bhain leis na socrúithe rialachais nua a cheanglaítear faoi cheadúnas SONI a chur i bhfeidhm ba ea gur ceapadh ceathrar stiúrthóirí neamhspleácha nua ar bhord SONI Tta le héifeacht ón 1 Deireadh Fómhair 2023. Ainneoin gur ábhar

díomá é cinneadh an RF, táimid tiomanta don cheadúnas a chur i bhfeidhm agus táimid ag obair le SONI chun na gnóthaí a dhíchumaisc i gcomhréir leis an gcoinníoll ceadúnais nua.

Feidhmíonn EirGrid agus SONI Teo. an margadh mórdhiola leictreachais in Éirinn agus i dTuisceart Éireann trí shlánaonad ar a dtugtar SEMO (Oibreoir Margaidh Leictreachais Aonair) agus SEMOpx. Bunaíodh an margadh mórdhiola leictreachais uile-oileáin in 2007 faoi reachtaíocht a achtaíodh in Éirinn agus i dTuisceart Éireann. Sa chomhthéacs seo, cuimsíonn an téarma Grúpa na gníomhaíochtaí ar fad a luaitear thuas (oibreoir córais tarchurtha in Éirinn agus i dTuisceart Éireann; oibreoir margaidh agus oibreoir ainmnithe sa mhargadh leictreachais ar son oileán na hÉireann; oibreoir INTT, gníomhaíochtaí teileachumarsáide i ndáil le INTT agus gníomhaíochtaí forbartha do thionscadal an Idirnascaire Cheiltigh).

Bailíonn an Grúpa taraifí chun tacú leis na gníomhaíochtaí seo. Ceadáíonn na taraifí seo dreasachtaí agus fáiltais rialaithe le haghaidh caipitil a infheistítear sa ghnó, ag giniúint luacha don Ghrúpa san fhadtéarma.

Torthaí an Ghnó agus Athbhreithniú ar an nGnó

Tá sonraí faoi thorthaí airgeadais an Ghrúpa leagtha amach sa Ráiteas Comhdhlúite Ioncaim ar leathanach 175 agus sna nótaí gaolmhara ar leathanach 179.

Is í an bhliain airgeadais dar críoch an 30 Meán Fómhair 2023 an tréimhse reatha atá á tuairisciú. Baineann na figiúirí comparáideacha leis an mbliain airgeadais dar críoch an 30 Meán Fómhair 2022.

Tá tráchttaireacht ar fheidhmíocht le linn na bliana airgeadais dar críoch an 30 Meán Fómhair 2023, eolas ar imeachtaí le déanaí agus forbairtí amach anseo san áireamh, le fáil i dTuarascáil an Chathaoirigh, Athbhreithniú an Phríomhfheidhmeannaigh agus san Athbhreithniú Airgeadais.

Príomhríosaí agus Neamhchinnteachtaí

Tá breac-chuntas ar na príomhríosaí agus ar na neamhchinnteachtaí atá os comhair an Ghrúpa le fáil sa tuarascáil seo ar leathanach 149 go dtí leathanach 152. San áireamh i Nóta 26 tá anailís iomlán ar chuspóirí, beartais agus neamhchosaintí bainistíochta riosca airgeadais na Cuideachta.

Díbhinní

Tá an Bord ag moladh go n-íocfar díbhinn deiridh de €4,000,000 (2022: €4,000,000) don bhliain airgeadais dar críoch an 30 Meán Fómhair 2023.

Leas na Stiúrthóirí agus Rúnaí na Cuideachta i Scaireanna

Ní raibh aon leas tairbhiúil ag na Stiúrthóirí agus ag Rúnaí na Cuideachta a bhí i seilbh oifige idir an 1 Deireadh Fómhair 2022 agus an 30 Meán Fómhair 2023 i scaireanna an Ghrúpa. Tá gnáthscair amháin de chuid na Cuideachta i seilbh an Aire Comhshaoil, Aeráide agus Cumarsáide agus tá an chuid eile den scairchaipiteal eisithe i seilbh an Aire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe, nó ar a s(h)on.

Ag dáta an chláir chomhardaithe, an 30 Meán Fómhair 2023, bhí scair amháin ag Brendan Tuohy, Mark Foley agus Martin Corrigan i scairchaipiteal na Cuideachta thar ceann an Aire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe.

Síntiúis Pholaitíochta

Ní thugann an Grúpa síntiúis pholaitíochta.

Gnóthas Leantach

Tá na Stiúrthóirí muiníneach, ar bhonn réamh-mheastacháin airgeadais agus áiseanna creidmheasa reatha atá ar fáil, go bhfuil dóthain acmhainní ag an gCuideachta agus ag an nGrúpa ina iomláine chun leanúint ar aghaidh ag feidhmiú go ceann i bhfad. Rinne siad an measúnú sin tar éis breithniú a dhéanamh ar na sreafaí airgid réamh-mheasta don todhchaí intuartha, lena n-áirítear measúnú ar na héagsúlachtaí a d'fhéadfadh a bheith sna réamhaisnéisí sin.

De réir Nóta 28, tá an Ard-Chúirt le horduithe deiridh a eisiúint i ndáil le breithiúnas an Phacáiste Fuinnimh Ghlain, agus ós rud é nach bhfuil páipéar cinnidh athbhreithnithe eisithe ag SEMC go fóill maidir leis an gcaoi a gcuirfear an Breithiúnas chun feidhme, tá éiginnteacht ann maidir le huainiú agus candam na n-íocaíochtaí a chaithfear a íoc agus maidir leis an tionchar a d'fhéadfadh a bheith aige sin ar shreafaí airgid sa dá mhí dhéag

amach romhainn. Bunaithe ar an bhfaisnéis atá ar fáil, creidimid nach dócha go mbeidh tionchar suntasach ar shreafaí airgid sa dá mhí dhéag amach romhainn, ach má bhí orainn íocaíochtaí a dhéanamh, tá gníomhartha ann a d'fhéadfai a dhéanamh chun an tionchar a bhainistiú go dtí go mbeidh sásra aisghabhála rialála i bhfeidhm. Tá dearbhú tugtha ag an Rialálaí go gcuirfidh siad sásraí iomchuí rialála um aisghabháil costas chun feidhme chun a áirithiú go mbeidh sreafaí airgid leordhóthanacha ag EirGrid chun aon chostais a d'fhéadfadh eascairt as orduithe na cúirte a íoc. De réir mar a thagann athrú ar an staid agus de réir mar a eisiúint an Chúirt orduithe críochnaitheacha, leanfaidh an Grúpa de dhlúthfhaireachán a dhéanamh air agus de bheith i dteagmháil leis na Rialálaithe chun aghaidh a thabhairt ar aon dúshlán a bhaineann le sreabhadh airgid a thagann chun cinn.

Taifid Chuntasaíochta

Is iad na bearta atá déanta ag na Stiúrthóirí d'fhonn a chinntiú go bhfuil ceanglais Alt 281 – Alt 285 d'Acht na gCuideachtaí, 2014, á gcomhlíonadh i ndáil le taifid chuntasaíochta a choinneáil, daoine cuicháilithe a fhóstu chun cuntasaíocht a dhéanamh agus córais agus nósanna imeachta cuntasaíochta oiriúnacha a úsáid. Tá na taifid chuntasaíochta á gcoimeád in An tUrbhchruth, 160 Bóthar Shíol Bhroin, Droichead na Dothra, Baile Átha Cliath D04 FW28.

Teagmhais Iarchláir Chomhardaithe

Tá eolas maidir le teagmhais shuntasacha iarchláir chomhardaithe le fáil i Nóta 28 a ghabhann leis na ráitis airgeadais.

Iníúcháirí

Tá sé curtha in iúl ag na hiniúcháirí, Deloitte Ireland LLP, Cuntasóirí Cairte agus Gnólacht Iniúchta Reachtúil, go bhfuil siad toilteanach leanúint ar aghaidh i mbun dualgasi gcomhréir le hAlt 383(2) d'Acht na gCuideachtaí, 2014.

Nochtadh Faisnéise do na hIniúcháirí

Go bhfios do gach duine de na Stiúrthóirí a bhí in oifig ag dáta faofa na ráiteas airgeadais:

- Níl aon fhaisnéis iniúchta ábhartha ann nach bhfuil iniúcháirí na Cuideachtaí ar an eolas fúithi; agus
- Tá na bearta go léir déanta ag na Stiúrthóirí ar cheart a bheith déanta acu mar Stiúrthóirí chun eolas a fháil ar aon fhaisnéis ábhartha iniúchta agus chun a dhearbhu go bhfuil an fhaisnéis sin ar eolas ag iniúcháirí na Cuideachta.

Ráiteas Comhlíontachta na Stiúrthóirí

Chun críocha alt 225 d'Acht na gCuideachtaí, 2014 ('an tAcht'), dearbhaímid mar Stiúrthóirí, na ráitis a leanas:

- Aithnímid go bhfuilimid freagrach as a chinntiú go bhfuil a hoibleagáidí ábhartha á gcomhlíonadh ag an gCuideachta, a shainítear in alt 225 (1) den Acht ('na hoibleagáidí ábhartha'); agus
- Deimhnímid go bhfuil gach ceann de na nithe a liostaítear thíos curtha i gcrích:
 - i. Tá ráiteas comhlíontachta forbartha (mar a shainmhínítear in alt 225(3)(a) den Acht) ina leagtar amach beartais na Cuideachta (is é sin, inár dtuairim, atá oiriúnach don Chuideachta) maidir lena hoibleagáidí ábhartha a bheith á gcomhlíonadh ag an gCuideachta;
 - i. Tá socruithe nó struchtúir chuí, atá, inár dtuairim, deartha chun a chinntiú go bhfuil oibleagáidí na Cuideachta á gcomhlíonadh go hábhartha, curtha i bhfeidhm; agus
 - i. Le linn na bliana airgeadais lena mbaineann an tuarascáil seo, rinneadh athbhreithniú ar na socruithe nó ar na struchtúir dá dtagraítear i mír (ii) thuas.

Arna cheadú ag an mBord agus arna shíniú thar a cheann:



Brendan Tuohy,
Cathaoirleach, Grúpa EirGrid



Mark Foley,
Príomhfheidhmeannach, Grúpa EirGrid

Dáta: 11 Márta 2024

Ráiteas Freagrachtaí na Stiúrthóirí

Tá na Stiúrthóirí freagrach as Tuarascáil na Stiúrthóirí agus na ráitis airgeadais a ullmhú de réir Acht na gCuideachtaí, 2014, agus na rialachán is infheidhme.

Ceanglaíonn dlí cuideachtaí na hÉireann ar na Stiúrthóirí ráitis airgeadais a ullmhú do gach bliain airgeadais. De réir an dlí, roghnaigh na Stiúrthóirí ráitis airgeadais an Ghrúpa a ullmhú i gcomhréir leis na Caighdeáin Idirnáisiúnta um Thuairisciú Airgeadais (CITA) ar ghlac an tAontas Eorpach leo, agus ráitis airgeadais na Cuideachta a ullmhú de réir [chreat nochta laghdaithe CTA 101](#) (Márta 2018). Faoi dhlí na gcuideachtaí, níl cead ag na Stiúrthóirí na ráitis airgeadais a fhaomhadh go dtí go bhfuil siad sásta go dtugtar léargas fírinneach cóir iontu ar shócmhainní, dliteanais agus staid airgeadais na Cuideachta agus an Ghrúpa amhail ar dháta deireadh na bliana airgeadais, agus ar bhrabús nó caillteanas an Ghrúpa sa bhliain airgeadais, agus ní mór dóibh cloí ar gach bealach eile le hAcht na gCuideachtaí, 2014.

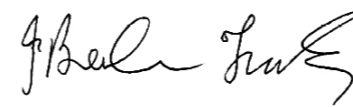
Fad is atá na ráitis airgeadais seo á n-ullmhú, ceanglaítear ar na Stiúrthóirí an méid seo a leanas dhéanamh:

- Beartais chuntasaíochta oiriúnacha a roghnú do ráitis airgeadais na Máthairchuideachta agus an Ghrúpa agus iad a chur i bhfeidhm go seasta;
- Breithiúnais agus meastacháin a dhéanamh atá réasúnach agus stuama;
- A shonrú cibé acu ar ullmhaíodh nó nár ullmhaíodh na ráitis airgeadais i gcomhréir leis na caighdeáin chuntasaíochta is infheidhme, na caighdeáin sin a shainiú, agus aird a thabhairt ar éifeacht agus cúiseanna aon imeachta ábhartha ó na caighdeáin sin; agus
- Na ráitis airgeadais a ullmhú ar bhonn an ghnóthais leantaigh ach amháin má tá sé míchuí glacadh leis go leanfaidh an Chuideachta i mbun gnó.

Tá na Stiúrthóirí freagrach as a chinntiú go gcoinníonn an Chuideachta taifid leordhóthanacha chuntasaíochta nó go gcoinnítear ar a son iad, ina bhfuil míniú agus taifead ceart ar idirbhearta na Cuideachta, taifid a ligean do shócmhainní, dliteanais, staid airgeadais agus brabús nó caillteanas na Cuideachta a leagan amach go réasúnta cruinn ag am ar bith, a chuireann ar a gcumas a chinntiú go gcoinníonn na ráitis airgeadais agus Tuarascáil na Stiúrthóirí le hAcht na gCuideachtaí, 2014, agus a chumasaíonn iniúchadh a dhéanamh ar na ráitis airgeadais.

Chomh maith leis sin, tá na Stiúrthóirí freagrach as sócmhainní na Cuideachta a chosaint agus as bearta réasúnta a dhéanamh dá bharr chun calaois agus neamhrialtachtaí eile a chosc agus a bhrath. Tá na Stiúrthóirí freagrach as an bhfaisnéis chorparáideach agus airgeadais atá ar shuíomh gréasáin na Cuideachta a chothabháil, agus tá siad freagrach freisin as sláine na faisnéise sin.

Arna cheadú ag an mBord agus arna shíniú thar a cheann:



Brendan Tuohy,
Cathaoirleach, Grúpa EirGrid



Mark Foley,
Príomhfheidhmeannach, Grúpa EirGrid

Dáta: 11 Márta 2024

Gluais Téarmaí

An Bord Pleanála

Údarás pleanála náisiúnta neamhspleách na hÉireann.

Toilleadh

An méid leictreachais is féidir a aistriú go sábháilte ar an gcóras cumhachta nó ar líne nó ciorcad.

Sásra um Íocaíocht Toillte (SÍT)

Tá an Sásra um Íocaíocht Toillte (SÍT) deartha chun a chinntiú go bhfreastalaítear ar an éileamh ar leictreachas i gcónaí. Is é an aidhm fhoriomlán atá le SÍT ná slándáil an tsoláthair a chinntiú, agus chomh maith leis sin, a chinntiú nach n-iocann tomhaltóirí le haghaidh níos mó toillte ná mar atá riachtanach.

Astaíochtaí Carbóin

Scaoileadh carbóin isteach san atmaisféar, trí ghníomhaíocht amhail breoslaí iontaise a dhó.

Buiséad Carbóin

Liúntas carnach d'astaíochtaí carbóin thar thréimhse ama don gheilleagar. Mar shampla, tá buiséid charbóin socraithe ag Rialtas na hÉireann don gheilleagar iomlán do na tréimhsí 2021-2025, 2026-2030 agus 2031-2035 (féach freisin Uasteorannaineacha Astaíochtaí Eanála).

Neodracht Aeráide

Coincheap a bhaineann le hastaíochtaí gás ceaptha teasa glan-nialasacha a bhaint amach trí chothromaíocht a chinntiú idir na hastaíochtaí sin agus a mbaint ón atmaisféar.

An Treoir maidir le Tuairisciú Inbhuanaitheachta Corparáideach (TTIC)

Reachtaíocht AE faoin gComhaontú Glas don Eoraip a cheanglaíonn ar chuideachtaí móra agus cuideachtaí liostaithe tuairiscí rialta a fhoilsiú maidir leis na rioscaí sóisialta agus comhshaoil a bhfuil orthu déileáil leo, agus an tionchar atá ag a ngníomhaíochtaí ar dhaoine agus ar an gcomhshaoil.

An Coimisiún um Rialáil Fónais (CRF)

Rialtóir fuinnimh agus uisce neamhspleách na hÉireann. Rialaíonn an institiúid seo gníomhaíochtaí EirGrid in Éirinn.

Giniúint Thraidisiúnta

Giniúint leictreachais trí úsáid a bhaint as breoslaí iontaise, amhail gás nádúrtha, gual nó móin.

Stáisiún Tiontaire

Bonneagar eangaí a athraíonn leictreachas ó shruth ailtéarnach (SA) go dtí sruth díreach (SD) agus a mhalairt. Déantar é seo trí úsáid a bhaint as comhláir ardchumhachta, ardvoltais leathsheoltóra leictreonaigh.

Trádáil Lá Roimh Ré

Nuair a bhunaítear conarthaí idir an díoltóir agus an ceannaitheoir le haghaidh ghiniúint agus sholáthar an leictreachais an lá dár gcionn.

Ionad Sonraí

Grúpa mór freastalaithe ríomhaire líonraithe a úsáidtear do stóráil chianda faisnéise.

Dícharbónú

Astaíochtaí carbóin a bhaint de ghníomhaíocht. San earnáil leictreachais is sampla é cineálacha giniúnta fuinnimh a astaíonn carbóin a bhaint den chóras cumhachta. Tarlaíonn astaíochtaí carbóin sa chomhthéacs seo nuair a dhónn gineadóirí traidisiúnta breoslaí iontaise chun leictreachas a chruthú.

An Roinn Comhshaoil, Aeráide agus Cumarsáide (RCAC)

Roinn Comhshaoil, Aeráide agus Cumarsáide Rialtas na hÉireann.

Éileamh

An méid cumhachta leictrigh a thógann daoine a úsáideann leictreachas ón líonra. D'fhéadfaí labhairt faoi seo i dtéarmaí 'buaicéileamh', arb ionann é agus an t-uasmhéid cumhachta is féidir a úsáid le linn tréimhse faoi leith.

Oibreoir Córais Dáilte (OCD)

Is é an tOibreoir Córais Dáilte an t-údarás ainmnithe atá freagrach as oibriú an chórais dáilte.

Déine Astaíochtaí

An méid astaíochtaí carbóin i gcoibhneas le haonad gníomhaíochta aonair. Mar shampla, is ionann an déine astaíochtaí leictreachais agus an méid astaíochtaí carbóin in aghaidh an aonaid leictreachais.

Fuinnmhithe

Nuair a bhíonn líne nó cábla cumhachta nua ag feidhmiú go hiomlán agus nuair a ghlactar lena leithéid mar chomhpháirt den eangach leictreachais atá ag obair.

Líonra Eorpach d'Oibreoirí Córais Tarchurtha Leictreachais (ENTSO-E)

An cumann Eorpach atá ag tacú le comhoibriú idir oibreoirí córais tarchurtha (OCTanna) do leictreachas, a dhéanann ionadaíocht ar 39 OCTanna ó 35 tír.

Bord Soláthair an Leictreachais (BSL)

Eagraíocht thráchtála stát-tionscanta in Éirinn. Páirteach sa ghrúpa seo tá Líonraí ESB, a oibríonn an córas dáilte leictreachais.

Socruithe Todhchaíoch do Sheirbhísí Córais (STSC)

Tionscadal a bhfuil sé mar aidhm leis socruithe todhchaíoch oiriúnacha ceant a fhorbairt do Sheirbhísí Córais bunaithe ar an Dearadh Ardleibhéil (DAL) atá leagtha amach ag Coiste an MLA. Is é an aidhm atá ann ná deis a thabhairt do na hOibreoirí Córais Tarchurtha (OCTanna) modheolaíocht a fhorbairt chun toirt a thuair, modheolaíocht is féidir a úsáid le haghaidh na gceantanna laethúla, agus ceanglais seirbhíse a ríomh ar bhonn fíor-ama beagnach i.e. lá roimh ré.

Breoslaí Iontaise

Breoslaí cosúil le gual, ola nó gás, a fhorbraítear faoi thalamh mar thoradh ar iarsmaí dianscaoilte plandaí agus ainmhithe. Astaíonn siad carbón nuair a dhóitear iad agus glactar leo mar chúis amháin atá leis an athrú aeráide.

Gineadóir

Saoráid a tháirgeann leictreachas. Is féidir cumhacht a ghiniúint ó fhoinsí éagsúla, mar shampla, stáisiúin chumhachta ghualbhreoslaithe, stáisiúin chumhachta ghásdhainte agus feirmeacha gaoithe.

Acmhainn Ghiniúnta

An t-uasmhéid leictreachais atá ar fáil le giniúint bunaithe ar acmhainn aschurtha phoitéinsiúil na gineadóirí leictreachais atá nasctha leis an eangach.

Gigeavata

Tá 1 bhilliún vata i ngeavata (féach freisin Vata).

Eangach

Féach Líonra Tarchurtha.

Idirnasc

Tarchur leictreachais ardvoltais idir eangacha leictreachais i ndlínsí éagsúla.

Caighdeán Idirnáisiúnta um Thuairisciú Airgeadais

Tacar caighdeán cuntasaiochta domhanda chun ráitis airgeadais a ullmhú agus a thíolacadh ar mhaithe le comhsheasmhacht, trédhearcacht agus inchomparáideacht a chinntiú.

Cileavolta (kV)

Voltas oibriúcháin trealamh tarchurtha leictreachais. Tá cileavolta amháin cothrom le míle volta. Is é 400kV an voltas is airde ar chóras tarchurtha na hÉireann.

Meigeavata (MV)

Tá 1 mhilliún vata i meigeavata. Is é vata an t-aonad cumhachta caighdeánach (féach freisin Vata).

Coibhéis Mheigeathonna Dé-ocsaíde Carbóin (MtCO₂e)

Is tomhas é coibhéis dé-ocsaíde carbóin a úsáidtear chun comparáid a dhéanamh idir na hastaíochtaí ó gháis ceaptha teasa éagsúla bunaithe ar an bpoitéinseal ó thaobh an téimh dhomhanda de. I gcomhair cainníochtaí níos mó, de ghnáth tomhaistear é seo i meigeathonnaí, atá cothrom le 1 mhilliún tonna.

Oibreoir Ainmnithe sa Mhargadh Leictreachais (OAML)

Tá OAML i ngach críoch san Eoraip, arna shannadh ag rialtóirí fuinnimh na gcríoch faoi seach. Tá OAML freagrach as trádáil lá roimh ré agus trádáil ionlae a reáchtáil don mhargadh leictreachais sin. D'fhéadfadh go mbeadh níos mó ná OAML amháin i ngach críoch, toisc go bhfuil na feidhmeanna sin faoi réir iomaíochta. Is seirbhísí tráchtála iad seo agus tá siad difriúil ó na seirbhísí riachtanacha margaidh a theastaíonn chun margadh leictreachais feidhmiúil a choinneáil ar bun.

Plean Forbartha Líonra Eischósta (PFLE)

Faoi rialachán an AE maidir le Gréasán Fuinnimh Tras-Eorpach (TEN-E), ceanglaítear ar Bhallstáit den AE, an Coimisiún Eorpach agus Oibreoirí Córais Tarchurtha (OCTanna), comhoibriú ar fhorbairt Pleananna Forbartha Líonra Eischósta. I gcás gach imchuach farraige, ba cheart go n-áireofaí sna pleananna seo acmhainní Foinsí Fuinnimh In-athnuaite (FFI) Eischósta sna tréimhsí ama ábhartha (2030, 2040, 2050) agus suíomhanna atá tiomanta don ghiniúint eischósta agus bonneagar tarchurtha seo a óstáil.

Scéim Tacaíochta Leictreachais In-athnuaite Eischósta (STILE)

Tionscnamh de chuid Rialtas na hÉireann a bhfuil sé mar aidhm leis tacú le tionscadail leictreachais in-athnuaite eischósta in Éirinn. Is scéim bunaithe ar cheant atá inti, a thugann deis do thionscadail leictreachais in-athnuaite eischósta tairiscint a dhéanamh ar acmhainn agus praghas cinnte a fháil don leictreachas a ghineann siad.

Córas Cumhachta

An córas comhtháite leictreachais trí chéile, lena n-áirítear giniúint, tarchur agus dáileadh.

Athneartú

Acmhainn ar an eangach leictreachais atá ann faoi láthair a mhéadú trí bhonneagar nua a thógáil nó trealamh atá ann cheana a uasghrádú.

Giniúint In-athnuaite

Leictreachas a ghiniúint trí úsáid a bhaint as fuinneamh in-athnuaite, amhail cumhacht hidrileictreach, cumhacht na gaoithe, cumhacht na taoide agus cumhacht bhithmhaise.

Foinsí In-Athnuaite Fuinnimh le haghaidh Leictreachais (FIF-L)

Leictreachas ó fhoinsí in-athnuaite fuinnimh, an leictreachas a ghintear ó fhoinsí fuinnimh glana amhail cumhacht fhótavoltach, cumhacht hidrileictreach, cumhacht na taoide nó tonnchumhacht, cumhacht na gaoithe, cumhacht gheoiteirmeach agus bithmhais in-athnuaite, mar shampla.

Scéim Tacaíochta Leictreachais In-athnuaite (STLI)

Tionscnamh de chuid Rialtas na hÉireann a bhfuil sé mar aidhm leis tacú le tionscadail leictreachais in-athnuaite in Éirinn. Is scéim bunaithe ar cheant atá inti, a thugann deis do thionscadail leictreachais in-athnuaite tairiscint a dhéanamh ar acmhainn agus praghas cinnte a fháil don leictreachas a ghineann siad.

Réseau de Transport d'Électricité (RTE)

Oibreoir Córais Tarchurtha Leictreachais na Fraince. Tá sé freagrach as oibriú, cothabháil agus forbairt na heangaí leictreachais is mó san Eoraip.

Sceidealú agus Seoladh

An próiseas foriomlán a eascraíonn as na hionchuir, próisis agus aschuir éagsúla a chuireann ar chumas an Oibreora Córais Tarchurtha córas slán a sholáthar agus an margadh a chothromú ar bhealach éifeachtúil. Is próiseas leanúnach atá ann atá á bhainistiú ar bhealach comhordaithe ó Ionad Rialaithe an Oibreora Córais Tarchurtha trí úsáid a bhaint as raon córas, próiseas agus nósanna imeachta oibríochtúla.

Spríocanna Eolaíochtbhunaithe

Spríocanna a sholáthraíonn conair do chuideachtaí chun astaíochtaí gás ceaptha teasa (GCT) teasa a laghdú. Glactar leis go bhfuil spríocanna 'eolaíochtbhunaithe' má bhíonn siad i gcomhréir leis an méid a cheapann lucht na heolaíochta aeráide a bheith riachtanach chun spríocanna Chomhaontú Pháras a chomhlíonadh i.e. teorainn a chur leis an téamh domhanda faoi 2°C os cionn leibhéal réamhthionsclaíoch agus iarrachtaí a dhéanamh teorainn 1.5°C a chur leis an téamh.

Uasteorainneacha Astaíochtaí Earnála

In Éirinn leithdháiltear buiséid charbóin ar fud an gheilleagair ar na hearnálacha éagsúla sa gheilleagar trí úsáid a bhaint as uasteorainneacha astaíochtaí earnála a leithdháileann cuid den bhuiséad carbóin ar gach earnáil (féach freisin Buiséad Carbóin).

Coiste an Mhargaidh Leictreachais Aonair (CMLA)

An t-údarás cinnteoireachta chomh fada is a bhaineann le gach ceist a bhaineann leis an Margadh Leictreachais Aonair (MLA). Bunaíodh an Coiste seo sa bhliain 2007 i ndiaidh an MLA a bhunú. Cheangail an reachtaíocht go mbeadh rialachas MLA á bhunú i bhfoirm Choiste MLA (Féach freisin an Margadh Leictreachais Aonair).

An Margadh Leictreachais Aonair (MLA)

Ceadaíonn an Margadh Leictreachais Aonair, a bhfuil Éire agus Tuaisceart Éireann páirteach ann, leictreachas a thrádáil agus a chur ar fáil ar bhonn uile-oileáin.

Oibreoir Margaidh Leictreachais Aonair (OMLA)

Comhfhiontar conarthach idir EirGrid cpt agus SONI Limited, an tOibreoir Margaidh cheadúnaithe d'Éirinn, agus an tOibreoir MLA ceadúnaithe do Thuaisceart Éireann, faoi seach. Éascaíonn sé oibriú agus riar leanúnach an Mhargaidh Leictreachais Aonair.

Ár dTodhchaí Leictreachais a Mhúnlú (TLM)

Treochlár forbartha ag EirGrid ina ndéantar cur síos ar phríomhfhorbairtí (bunaithe ar líonraí, rannpháirtíocht, oibríochtaí agus margadh), a theastaíonn chun tacú le haistriú slán uailmhianta in-athnuaite agus aeráide an Rialtais maidir leis an eangach leictreachais faoin mbliain 2030.

An tOibreoir Córais do Thuaisceart Éireann (SONI)

Tá an tOibreoir Córais do Thuaisceart Éireann freagrach as bainistiú, oibriú agus forbairt na heangaí tarchurtha leictreachais i dTuaisceart Éireann.

Seirbhísí Córais

Seirbhísí atá riachtanach d'oibriú sábháilte agus cobhsaí an chórais tarchurtha.

Páirtithe Leasmhara

Is daoine aonair nó eagraíochtaí iad seo a bhféadfadh tionchar a bheith ag oibríochtaí EirGrid orthu, nó a d'fhéadfadh tionchar a bheith acu ar oibríochtaí EirGrid.

Forbairt Bonneagair Straitéisigh

Bonneagar a fhorbairt lena mbaineann tábhacht straitéiseach gheilleagair nó shóisialta i gcomhthéacs na hÉireann, réigiúin nó ceantar áitiúil.

Fostáisiún

Tacar trealaimh leictrigh a úsáidtear chun cáblaí nó línte cumhachta a idirnascaidh agus an voltas atá á sheoladh chucu a athrú.

Treá Neamhshioncronach Córais (TNSC)

Tomhas fíor-ama den chéatadán giniúna a thagann ó fhoinsí neamhshioncronacha, amhail gaoth agus allmhairí idirnascaire srutha dhíreach ardvoltais, i gcoibhneas le héileamh an chórais.

Oifig na Margáí Gáis agus Leictreachais (Ofgem)

Rialtóirí fuinnimh neamhspleách na Breataine Móire.

Líne Tharchuir

Líne chumhachta ardvoltais a ritheann ag 400kV, 220kV nó 110kV ar chóras tarchurtha na hÉireann. Ceadaíonn an t-ardvoltas bulc-chumhacht a sheachadadh thar achair fhada gan ach íosmhéid cumhachta a chailleadh.

Líonra nó Eangach Tharchuir

Is é seo an líonra de thart ar 6,800 km de línte cumhachta ardvoltais, cáblaí agus fostáisiúin atá le fáil ar fud na hÉireann. Nascann sé gineadóirí leictreachais leis an líonra dáileacháin agus soláthraíonn sé cumhacht do chustaiméirí móréilimh. Tá sé á fheidhmiú ag EirGrid agus tá sé faoi úinéireacht BSL.

Oibreoir Córais Tarchurtha (OCT)

An eagraíocht atá freagrach as oibriú an chórais leictreachais ardvoltais i réigiún faoi leith.

Taraif Úsáide Tarchurtha an Chórais (ÚTC)

Tá taraifí deartha chun na costais a bhaineann leis an gcóras tarchurtha a oibriú, a chothabháil agus a fhorbairt a aisghabháil. Aisghabhálann na taraifí ioncam ó úsáideoirí an chórais tarchurtha lena n-áirítear gineadóirí agus úsáideoirí fuinnimh móréilimh atá nasctha leis an gcóras tarchurtha nó go hindíreach tríd an gcóras dáileacháin ísealvoltais. Tá dhá chuid sa taraif: táillí líonraí a bhaineann le bonneagar an chórais tarchurtha a úsáid chun leictreachas a iompar agus táillí seirbhísí córais a bhaineann leis na costais a eascraíonn as oibriú agus slándáil an chórais tarchurtha.

An Rialtóir Fóntas (RF)

An institiúid atá freagrach as na tionscail leictreachais, gháis, uisce agus séarachais i dTuaisceart Éireann a rialú.

Voltas

Tomhas de neart féideartha an tsreabhaidh leictreachais, cosúil le 'brú' i gcóras uisce. Is é voltas an tomhas ar lucht leictreach nó poitéinseal idir dhá phointe (i réimse leictreach) amhail idir foirceann dearfach agus foirceann diúltach cadhnra. Dá airde an voltas is ea is airde sreabhadh féideartha an tsrutha leictreachais.

Vata

An t-aonad cumhachta caighdeánach i gCóras Idirnáisiúnta na nAonad (CI). Tomhaiseann vata an ráta ag a tháirgtear nó a ídítear fuinneamh. Mar shampla, ídeoidh fearas leictreach ardvatachta níos mó cumhachta ná fearas ísealvatachta.



Ráitis Airgeadais



Ráitis Airgeadais

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Tuarascáil Iniúcháirí Neamhspleách Chuig Comhaltaí EirGrid cpt

Tuairisc ar iniúchadh na ráiteas airgeadais

Tuairim ar ráitis airgeadais EirGrid plc (“an chuideachta”)

Inár dtuairim déanann ráitis airgeadais an ghrúpa agus na máthairchuideachta na nithe a leanas:

- léargas fíor agus cothrom a thabhairt ar shócmhainní, dlíteanais agus staid airgeadais an ghrúpa agus na máthairchuideachta amhail an 30 Meán Fómhair 2023 agus ar bhrabús an ghrúpa don bhliain airgeadais dar críoch an tráth sin; agus
- go bhfuil siad ullmhaithe go cuí i gcomhréir leis na creataí tuairiscithe airgeadais ábhartha agus, go háirithe, le ceanglais Acht na gCuideachtaí 2014.

Is éard atá sna ráitis airgeadais iniúchta ná:

- ráitis airgeadais an Ghrúpa:
 - Ráiteas Comhdhlúite ar Ioncam;
 - Ráiteas Comhdhlúite ar Ioncam Cuimsitheach
 - An Clár Comhardaithe Comhdhlúite;
 - Ráiteas Comhdhlúite ar Athruithe ar Chothromas;
 - Ráiteas Comhdhlúite ar Shreabhadh Airgid; agus
 - na nótaí lena mbaineann 1 go dtí 29, achoimre ar bheartais chuntasaíochta shuntasacha san áireamh mar atá leagtha amach i nóta 2.
- ráitis airgeadais na máthairchuideachta:
 - Clár Comhardaithe na Cuideachta;
 - Ráiteas na Cuideachta ar Athruithe ar Chothromas; agus
 - na nótaí gaolmhara 30(A) go 30(Y), achoimre ar pholasaithe suntasacha cuntasaíochta san áireamh mar atá leagtha amach i nóta 2.

An creat tuairiscithe airgeadais ábhartha a cuireadh i bhfeidhm in ullmhú ráitis airgeadais an ghrúpa ná Acht na gCuideachtaí 2014 agus Caighdeán Idirnáisiúnta um Thuairisciú Airgeadais mar a ghlac an tAontas Eorpach (“IFRS”) (“an creat tuairiscithe airgeadais ábhartha”). An creat tuairiscithe airgeadais ábhartha a cuireadh i bhfeidhm in ullmhú ráitis airgeadais na máthairchuideachta ná Acht na gCuideachtaí 2014 agus FRS 101 ‘Creat Nochta Laghdaithe’ arna eisiúint ag an gComhairle Tuairiscithe Airgeadais.

Bunús tuairime

Rinneamar an t-iniúchadh i gcomhréir leis na Caighdeáin Idirnáisiúnta Iniúcháireachta (Éire) agus leis an dlí is infheidhme. Déantar cur síos ar ár bhfreagrachtaí faoi na caighdeáin sin thíos sa chuid dár dtuarascáil ‘Freagrachtaí an Iniúcháirí as iniúchadh a dhéanamh ar na ráitis airgeadais’.

Táimid neamhspleách ar an ngrúpa agus ar an máthairchuideachta i gcomhréir leis na riachtanais eitice atá ábhartha dár n-iniúchadh ar na ráitis airgeadais in Éirinn, lena n-áirítear an Caighdeán Eitice arna eisiúint ag Údarás Maoirseachta Iniúchta agus Cuntasaíochta na hÉireann, agus chomhlíonamar ár bhfreagrachtaí eitice eile i gcomhréir leis na riachtanais seo. Creidimid go bhfuil an fhianaise iniúcháireachta atá faighte againn leordhóthanach agus oiriúnach chun bunús a chur faoinár dtuairim.

Tuarascáil Iniúcháirí Neamhspleách Chuig Comhaltaí EirGrid cpt (Ar lean)

Béim ar Ábhar – Teagmhais Iarchláir Chomhardaithe

Tugaimid d'aird ar Nóta 20 i ráitis airgeadais an ghrúpa ina leagtar amach an bonn don fhoráil maidir leis an bPacáiste um Fhuinneamh Glan (Rialachán AE 2019/943), agus muid ag forbairt ár dtuairim, nach bhfuil mionathraithe. Dírimid d'aird freisin ar Nótaí 28 i ráitis airgeadais an ghrúpa agus 30(x) i ráitis airgeadais na máthairchuideachta, a leagann amach na himeachtaí tar éis dáta an chláir chomhardaithe maidir leis an mbreithiúnas a eascraíonn as athbhreithnithe breithiúnacha maidir le cur i bhfeidhm an Phacáiste um Fhuinneamh Glan. (Rialachán AE 2019/943). Ní athraítear ár dtuairim maidir leis na hábhair seo.

Conclúidí a bhaineann le gnóthas leantach

Agus iniúcháireacht á déanamh ar na ráitis airgeadais, bhaineamar de thátaí as go bhfuil úsáid bhunús a ghnóthais leantaigh cuntasóireachta ag na stiúrthóirí in ullmhú na ráiteas airgeadais iomchuí.

Bunaithe ar an obair atá déanta againn, níor aithníomar aon neamhchinnteacht ábhartha a bhaineann le teagmhais nó tosca a d'fhéadfadh amhras suntasach a chruthú, ina n-aonar nó le chéile, maidir le cumas an ghrúpa nó na máthairchuideachta leanúint ar aghaidh mar ghnóthas leantach ar feadh tréimhse de dhá mhí dhéag ar a laghad, ón dáta ar a n-údaraithear eisiúint na ráiteas airgeadais.

Déantar cur síos ar ár bhfreagrachtaí agus ar fhreagrachtaí na stiúrthóirí i ndáil leis an ngnóthas leantach sna codanna ábhartha den tuarascáil seo.

Eolas eile

Cuimsíonn an t-eolas eile an t-eolas a chuimsítear sa Tuarascáil Bhliantúil, seachas na ráitis airgeadais agus ár dtuarascáil iniúchára orthu. Tá na stiúrthóirí freagrach as an eolas eile atá sa Tuarascáil Bhliantúil. Ní chlúdaíonn ár dtuairim maidir leis na ráitis airgeadais an t-eolas eile agus, seachas a mhéid a dheirtear go sainráiteach inár dtuarascáil, ní thugaimid aon dearbhú maidir leis an eolas sin.

An fhreagracht atá orainn ná an t-eolas eile sin a léamh agus a bhreithniú cé acu an bhfuil nó nach bhfuil sé neamhchomhréireach go hábhartha leis na ráitis airgeadais nó leis an eolas a fuairamar le linn na hiniúcháireachta, nó an bhfuil nó nach bhfuil an chuma air go bhfuil sé míshonraithe go hábhartha. Má aithnímid aon neamhréireacht ábhartha den sórt sin, nó míshonruithe ábhartha eile, ceanglaítear orainn a chinneadh an bhfuil nó nach bhfuil míshonrú ábhartha sna ráitis airgeadais nó míshonrú ábhartha san eolas eile. Má bhainimid de thátaí as, bunaithe ar an obair atá déanta againn, go bhfuil míshonrú ábhartha san eolas eile sin, ceanglaítear orainn é sin a thuairisciú.

Níl aon rud le tuairisciú againn maidir leis sin.

Tuarascáil Iniúcháirí Neamhspleách Chuig Comhaltaí EirGrid cpt (Ar lean)

Freagrachtaí na stiúrthóirí

Mar a mhínítear ar bhealach níos forleithne sa Ráiteas faoi Fhreagrachtaí na Stiúrthóirí, tá na stiúrthóirí freagrach as ullmhú na ráiteas airgeadais agus as bheith sásta go dtugann siad léargas fírinneach cóir ar an eolas agus go gcloíonn siad le hAcht na gCuideachtaí 2014, agus le rialú inmheánach a mhéid a chinneann na stiúrthóirí a bheith riachtanach chun ullmhú na ráiteas airgeadais a chumasú, sa tslí go mbíonn siad saor ó mhíshonrú ábhartha, de bharr calaoise nó earráide.

Agus na ráitis airgeadais á n-ullmhú, tá na stiúrthóirí freagrach as measúnú a dhéanamh ar chumas an ghrúpa agus na máthairchuideachta leanúint ar aghaidh mar ghnóthas leantach, ag nochtadh, más infheidhme, ábhair a bhaineann le gnóthas leantach agus ag úsáid bunús an ghnóthais leantaigh cuntasóireachta mura bhfuil sé i gceist ag na stiúrthóirí an grúpa nó an mháthairchuideachta a leachtú nó stop a chur leis na hoibríochtaí, nó mura bhfuil aon rogha réalaióch eile acu ach déanamh amhlaidh.

Freagrachtaí an Iniúchára maidir leis na ráitis airgeadais a iniúchadh

Na cuspóirí atá againn ná dearbhú réasúnta a fháil go bhfuil na ráitis airgeadais ina n-iomláine saor ó mhíshonrú ábhartha, míshonrú de bharr calaoise nó earráide, agus tuarascáil iniúchára a eisiúint, an tuairim atá againn san áireamh. Is leibhéal ard dearbhaithe é dearbhú réasúnta, ach ní ráthaíocht é go mbraithfidh iniúchadh arna dhéanamh i gcomhréir leis na Caighdeáin Idirnáisiúnta Iniúcháireachta (Éire) míshonrú ábhartha nuair is ann dó. Is féidir le míshonruithe teacht as calaois nó earráidí agus meastar go bhfuil siad ábhartha dá bhféadfaí a bheith ag súil go ndéanfaidís difear do chinntí eacnamaíocha úsáideoirí a ghlactar ar bhonn na ráiteas airgeadais seo.

Tá cur síos breise ar ár bhfreagrachtaí maidir le hiniúchadh ar na ráitis airgeadais ar fáil ar shuíomh gréasáin IAASA ag: <http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/Description-of-the-auditor-s-responsibilities-for>. Tá an cur síos seo mar chuid dár dtuarascáil iniúchára.

Tuarascáil ar cheanglais dhlíthiúla agus rialála eile

Tuairim ar chúrsaí eile leagtha amach ag Acht na gCuideachtaí 2014

Tuairiscímid na nithe seo a leanas bunaithe ar an obair atá déanta againn i gcaitheamh an iniúchta agus ar an obair sin amháin:

- Fuairamar gach eolas agus míniúchán a cheapamar a bheith riachtanach chun críocha ár n-iniúchta.
- Bhí taifid chuntasaíochta na máthairchuideachta leordhóthanach chun iniúchadh ceart éasca na ráiteas airgeadais a cheadú dar linn.
- Tá clár comhardaithe na máthairchuideachta ag teacht leis na taifid chuntasaíochta.
- Dar linn, tá an t-eolas a thugtar i dtuarascáil na stiúrthóirí comhréireach leis na ráitis airgeadais agus ullmhaíodh tuarascáil na stiúrthóirí i gcomhréir le hAcht na gCuideachtaí 2014.

Tuarascáil Iniúcháirí Neamhspleách Chuig Comhaltaí EirGrid cpt (Ar lean)

Ábhair a gceanglaítear orainn iad a thuairisciú

Bunaithe ar eolas agus tuiscint an ghrúpa agus na máthairchuideachta agus na timpeallachta a fuarthas i gcaitheamh an iniúchta, níor aithníomar aon mhíshonrú ábhartha sna codanna sin de thuarascáil na stiúrthóirí a sonraíodh le haghaidh ár n-athbhreithnithe.

Ceanglaítear orainn freisin le hAcht na gCuideachtaí 2014 tuairisc a thabhairt duit murar sholáthar an chuideachta, dar linn, an t-eolas a éilítear le Rialachán 5(2) go 5(7) de Rialacháin 2017 ón Aontas Eorpach (Nochtadh na Faisnéise Neamh-airgeadais agus Éagsúlachta ag gnóthais agus grúpaí móra áirithe) (arna leasú) le haghaidh na bliana airgeadais dar críoch an 30 Meán Fómhair 2022. Níl aon rud le tuairisciú againn maidir leis sin.

Níl aon rud le tuairisciú againn maidir le forálacha Acht na gCuideachtaí 2014, lena n-éilítear orainn a thuairisciú duit mura ndearnadh luach saothair agus idirbhearta na Stiúrthóirí a nochtadh mar atá sonraithe de réir an dlí, inár dtuairimí.

Faoin gCód Cleachtas um Rialachas Comhlachtaí Stáit (Lúnasa 2016) (an 'Cód Cleachtas'), ní mór dúinn tuairisc a thabhairt duit mura léiríonn an ráiteas maidir leis an gcóras rialaithe inmheánaigh, a éilítear faoin gCód Cleachtas mar atá san áireamh sa Ráiteas um Rialachas Corparáideach i dTuarascáil na Stiúrthóirí, comhlíonadh an ghrúpa le mír 1.9(iv) den Chód Cleachtas nó mura bhfuil sé comhsheasmhach leis an eolas atá againn ónár gcuid oibre iniúchta ar na ráitis airgeadais. Níl aon rud le tuairisciú againn maidir leis sin.

Úsáid ár dtuarascála

Tá an tuarascáil seo curtha i dtoll a chéile le haghaidh chomhaltaí na cuideachta mar chomhlacht amháin, i gcomhréir le hAlt 391 d'Acht na gCuideachtaí, 2014. Tá ár n-obair iniúcháireachta déanta againn ionas gur féidir linn na nithe is éigean dúinn a dhearbhu do chomhaltaí na cuideachta a dhearbhu dóibh i dtuarascáil iniúchára agus gan cuspóir ar bith eile i gceist. Chomh fada is atá ceadaithe de réir an dlí, ní ghlacaimid le freagracht do dhuine ar bith seachas an chuideachta agus comhaltaí na cuideachta mar chomhlacht, as ár n-obair iniúcháireachta, as an tuarascáil seo, ná as na tuairimí atá meáite againn.



Ann Mcgonagle

Ar son agus thar ceann Deloitte Ireland LLP

Cuntasóirí Cairte agus Comhlacht Iniúcháireachta Reachtúla

Teach Deloitte & Touche, 29 Ardán Phort an Iarla, Baile Átha Cliath 2

11 Márta 2024

Ráiteas Ioncaim Comhdhlúite

Don Bhliain Airgeadais go dtí 30 Meán Fómhair 2023

	Nóta	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Ioncam	3	1,140,516	861,623
Costais dhíreacha	3	(867,962)	(566,119)
Ollbhrabús		272,554	295,504
Costais oibriúcháin eile	5	(186,130)	(167,819)
Brabús oibriúcháin		86,424	127,685
Ús agus ioncam eile	6	16,730	4,287
Costais airgeadais	6	(31,947)	(17,057)
Brabús roimh chánachas	7	71,207	114,915
Costas i ndáil le cáin ioncaim	8	(11,255)	(16,629)
Brabús don bhliain		59,952	98,286
Brabús inchurtha i leith:			
Úinéirí na Máthairchuideachta		59,952	98,286

Ráiteas Comhdhlúite ar Ioncam Cuimsitheach

Don Bhliain Airgeadais go dtí 30 Meán Fómhair 2023

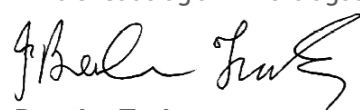
	Nóta	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Míreanna a d'fhéadfaí a athrangú ina dhiaidh sin go brabús nó caillteanas:			
Gluaiseacht sna gnóthachain neamhréadaithe maidir le fálú ar an sreabhadh airgid	26	15,440	60,399
Cáin iarchurtha is féidir a cheangal le gluaiseacht sna gnóthachain neamhréadaithe maidir le fálú ar an sreabhadh airgid	8	(1,930)	(7,550)
Dífriochtaí san aistriú airgeadra		591	(461)
Iomlán na míreanna a d'fhéadfaí a athaicmiú mar bhrabús nó mar chaillteanas de bharr sin		14,101	52,388
Míreanna nach n-athaicmeofar mar bhrabús nó mar chaillteanas:			
Atomhas (caillteanas)/gnóthachain an ghlandliteanais sochair	23	(8,672)	56,117
Creidmheas cánach iarchurtha ar ghnóthachan/(caillteanas) atomhais	8	1,304	(7,148)
Iomlán na míreanna nach n-athaicmeofar mar bhrabús nó mar chaillteanas		(7,368)	48,969
Brabús don bhliain airgeadais		59,952	98,286
Ioncam cuimsitheach iomlán don bhliain		66,685	199,643
Ioncam cuimsitheach iomlán is féidir a cheangal le:			
Úinéirí na Máthairchuideachta		66,685	199,643

Clár Comhardaithe Comhdhlúite

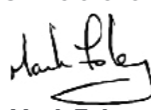
Amhail an 30 Meán Fómhair 2023

	Nóta	30 MF 2023 €'000	30 MF 2022 €'000
Sócmhainní			
Sócmhainní neamhreacha			
Infheistíochtaí cóirluacha	10	356	356
Sócmhainní doláimhsithe	12	62,228	63,892
Sealúchas, gléasra agus trealamh	13	497,504	481,940
Sócmhainní i ndáil le ceart úsáide	14	35,032	38,433
Sócmhainn cánach iarchurtha	8	9,028	4,181
Trádáil agus infháiltais eile	15	446,930	152,822
Sócmhainn sochair scoir	23	9,893	13,372
Ionstraimí díorthacha airgeadais	26	3,638	-
Iomlán na sócmhainní neamhreacha		1,064,609	754,996
Sócmhainní reatha			
Trádáil agus infháiltais eile	15	522,935	205,222
Infháiltais na cánach reatha		5,223	5,755
Airgead tirim agus coibhéisí airgid thirim	19	773,407	651,176
Iomlán na sócmhainní reatha		1,301,565	862,153
Iomlán na sócmhainní		2,366,174	1,617,149
Cothromas agus Dlíteanais			
Caipiteal agus cúlchiste			
Scairchaipiteal tarraingthe anuas agus é léirithe mar chothromas	18	38	38
Cúlchiste caipitil		49,182	49,182
Cúlchiste fáilaithe		3,183	(10,327)
Cúlchiste aistriúcháin		231	(361)
Tuilleamh coinnithe		577,115	528,531
Cothromas iomlán		629,749	567,063
Dlíteanais neamhreacha			
Ionstraimí díorthacha airgeadais	26	-	11,802
Dlíteanas cánach iarchurtha	8	35,784	34,553
Trádáil agus iníocthaigh eile	16	8,235	8,550
Deontais	17	228,619	80,704
Dlíteanais léasa	14	32,302	34,577
Lasachtaí	24	400,886	237,892
Soláthair	20	106,501	113,968
Iomlán na ndlíteanais neamhreacha		812,327	522,046
Dlíteanais reatha			
Dlíteanais léasa	14	2,491	2,429
Lasachtaí	24	33,981	22,326
Soláthair	20	53,375	-
Deontais	17	3,054	3,208
Trádáil agus iníocthaigh eile	16	831,197	500,077
Iomlán na ndlíteanais reatha		924,098	528,040
Dlíteanais iomlána		1,736,425	1,050,086
Iomlán an chothromais agus na n-dlíteanais		2,366,174	1,617,149

Arna cheadú ag an mBord agus arna shíniú thar a cheann:



Brendan Tuohy
An Cathaoirleach



Mark Foley
Príomhfhéidhmeannach

Dáta
11 Márta 2024

Ráiteas Comhdhlúite ar Athruithe Ar Chothromas

Don Bhliain Airgeadais go dtí 30 Meán Fómhair 2023

	Scairchaipiteal eisithe €'000	Cúlchiste caipitil €'000	Cúlchiste fáilaithe €'000	Cúlchiste aistriúcháin €'000	Tuilleamh coinnithe €'000	An t-iomlán is féidir a cheangal le sealbhóirí cothromais €'000
An t-iarhmhéid amhail an 1 Deireadh Fómhair 2021	38	49,182	(63,176)	540	385,276	371,860
Brabús don bhliain	-	-	-	-	98,286	98,286
Ioncam cuimsitheach eile						
Atomhais ar scéim sochair sainithe glan ar cháin iarchurtha	-	-	-	-	48,969	48,969
Fálú ar an sreabhadh airgid glan ar ghluaiseacht na cánach iarchurtha	-	-	52,849	-	-	52,849
Gluaiseacht an chúlchiste aistriúcháin	-	-	-	(901)	-	(901)
Díbhinní	-	-	-	-	(4,000)	(4,000)
An t-iarhmhéid amhail an 30 Meán Fómhair 2022	38	49,182	(10,327)	(361)	528,531	567,063
Brabús don bhliain	-	-	-	-	59,952	59,952
Ioncam cuimsitheach eile						
Atomhais ar scéim sochair sainithe glan ar cháin iarchurtha	-	-	-	-	(7,368)	(7,368)
Fálú ar an sreabhadh airgid glan ar ghluaiseacht na cánach iarchurtha	-	-	13,510	-	-	13,510
Gluaiseacht an chúlchiste aistriúcháin	-	-	-	592	-	591
Díbhinní	-	-	-	-	(4,000)	(4,000)
An t-iarhmhéid amhail an 30 Meán Fómhair 2023	38	49,182	3,183	231	577,115	629,749

Cúlchiste Caipitil

Tháinig an cúlchiste caipitil ó dhílsiú oibríochtaí an oibritheora córais tarchurtha ó BSL go dtí an Chuideachta faoin Scéim Aistrithe dar dáta an 1 Iúil 2006. Níor tharla aon ghluaiseacht sa chúlchiste ó shin i leith.

Cúlchiste Fáilaithe

Léiríonn an cúlchiste fáilaithe an sciar carnach de na gnóthachain agus de na cailteanais maidir le hionstraimí fáilaithe a measadh a bheith éifeachtach i bhfálú ar an sreabhadh airgid. Ní aithnítear an gnóthachan/an cailteanas carnach iarchurtha ar na hionstraimí fáilaithe i mbrabús ná i gcaillteanas ach amháin nuair a bhíonn tionchar ag an idirbheart fáilaithe ar an mbrabús nó ar an gcaillteanas.

Cúlchiste Aistriúcháin

Léiríonn an cúlchiste aistriúcháin difríochtaí sa mhalartán eachtrach a thagann ó aistriú glansócmhainní ó oibríochtaí eachtracha an Ghrúpa ón airgeadra feidhmiúil go hairgeadra feidhmiúil EirGrid, an Euro, aistriú bhrabúis agus chaillteanas oibríochtaí den sórt sin san áireamh.

Tuilleamh Coinnithe

Cuimsíonn tuilleamh coinnithe, tuilleamh carntha glan ar dhíbhinní sa bhliain airgeadais reatha agus sna blianta airgeadais roimhe sin.

Ráiteas Sreabhaidh Airgid Comhdhlúite

Don Bhlain Airgeadais go dtí 30 Meán Fómhair 2023

	Nóta	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Sreabhadh airgid ó ghníomhaíochtaí oibríúcháin			
Brabús i ndiaidh cánachais		59,952	98,286
Dímheas sealúchais, gléasra agus trealaimh	13	21,544	21,567
Dímheas sócmhainní i ndáil le ceart úsáide	14	3,401	3,660
Amúchadh sócmhainní doláimhsithe	12	27,941	25,487
Amúchadh an deontais	17	(3,239)	(3,293)
Ús agus ioncam eile		(16,730)	(4,287)
Costais airgeadais		31,947	17,057
Costas as sochair scoir		3,238	7,567
Caillteanas/(gnóthachan) malairte eachtraí neamhréadaithe		(884)	1,464
Costas i ndáil le cáin ioncaim		11,255	16,079
Ranníocaíochtaí pinsin íoctha		(8,653)	(9,067)
Sreabhadh airgid oibríúcháin roimh ghluaiseachtaí i gcaipiteal oibre		129,772	174,520
Gluaiseachtaí i gcaipiteal oibre			
Méadú ar thrádáil agus ar infháltais eile		(624,702)	(102,529)
Méadú ar shuimeanna iníoctha trádála agus ar shuimeanna iníoctha eile		375,610	149,173
Airgead tirim ó oibríochtaí		(119,320)	221,164
Íocaíocht cáin ioncaim		(13,402)	(21,725)
Ús faighte		13,944	252
Glanairgead tirim ó ghníomhaíochtaí oibríúcháin		(118,778)	199,691
Sreabhadh airgid ó ghníomhaíochtaí infheistíochta			
Ceannach sealúchais, gléasra agus trealaimh	13	(41,106)	(17,802)
Ceannach sócmhainní doláimhsithe	12	(26,472)	(18,855)
Deontais		162,520	4,934
Glanairgead tirim a úsáideadh i ngníomhaíochtaí infheistíochta		94,942	(31,723)
Sreabhadh airgid ó ghníomhaíochtaí maoiníúcháin			
Díbhiní íoctha		(4,000)	(4,000)
Léasanna a íocadh	14	(2,976)	(3,020)
Íasachtaí a tharraingt anuas		196,823	–
Íasachtaí a aisíocadh		(22,518)	(21,424)
Costais airgeadais a íocadh		(21,577)	(15,768)
Glanairgead tirim a úsáideadh i ngníomhaíochtaí maoiníúcháin		145,752	(44,212)
Glanmhéadú ar airgead tirim agus ar choibhéisí airgid thirim		121,916	123,756
Airgead tirim agus coibhéisí airgid thirim ag tús na bliana		651,176	528,583
Iarmhairtí na malairte eachtraí		315	(1,163)
Airgead tirim agus coibhéisí airgid thirim ag deireadh na bliana	19	773,407	651,176

Nótaí leis na Ráitis Airgeadais

1. Eolas Ginearálta

Is Cuideachta Phoiblí Theoranta É Eirgrid Plc ('An Chuideachta'), Atá Corpraithe In Éirinn, Arna Cur Ar Bun de bhun Ionstraim Reachtúil Uimh. 445 de 2000 – Rialacháin na gComhphobal Eorpach (An Margadh Inmheánach sa Leictreachas), 2000. Tá an Chuideachta ceadúnaithe ag an gCoimisiún um Rialáil Fóntais mar an Oibrítheoir Córais Tarchurtha in Éirinn agus mar Oibrítheoir Margaidh don mhargadh leictreachais mhórdhíola ar oileán na hÉireann. Tá SONI Teoranta (fochuideachta de chuid EirGrid plc) ceadúnaithe ag an Rialtóir Fóntas (UR) i dTuaisceart Éireann mar an TSO i dTuaisceart Éireann agus tá ceadúnú MO aige le haghaidh oileán na hÉireann. Tá EirGrid Interconnector Designated Activity Company (fochuideachta de chuid EirGrid plc) ceadúnaithe ag an gCoimisiún um Rialáil Fóntais agus ag Oifig na Margaí Gáis agus Leictreachais (Ofgem) mar oibrítheoir an Idirnascaire Thoir-Thiar. Corpraíodh EirGrid SPV 2022 DAC (fochuideachta de chuid EirGrid plc) chun seachadadh Giniúint Éigeandála Sealadach a fháil agus tá sé ag gníomhú de réir na gcoinníollacha ceadúnais leasaithe a achtaíodh san Acht EirGrid, Leictreachais agus Móna (Leasú) 2022 a tháinig i bhfeidhm an 12 Iúil 2022. Tá oifig chláráithe EirGrid cpt lonnaithe ag An tUbhchruth, 160 Bóthar Shíol Bhroin, Droichead na Dothra, Baile Átha Cliath 4 (Uimhir chlárúcháin 338522). Déantar cur síos ar phríomhghníomhaíocht na Cuideachta ar leathanach 156 de Thuarascáil na Stiúrthóirí.

2. Ráiteas faoi na Beartais Chuntasaíochta

Cuireadh na beartais chuntasaíochta a leagtar amach thíos i bhfeidhm go comhsheasmhach ar gach bliain a léirítear sna ráitis airgeadais chomhdhlúite seo agus cuireadh i bhfeidhm go comhsheasmhach iad ag gach eintiteas de chuid an Ghrúpa, murar sonraíodh a mhalairt.

Gnóthas Leantach

Tá na Stiúrthóirí muineach, ar bhonn na dtuartha airgeadais reatha agus na saoráidí atá ar fáil, go bhfuil go leor acmhainní ag an gCuideachta agus ag an nGrúpa chun leanúint ar aghaidh i mbun oibríochta go ceann i bhfad. Tá an measúnú seo déanta acu tar éis breithniú a dhéanamh ar na sreafaí airgid réamh-mheasta don todhchaí intuartha, lena n-áirítear measúnú ar athraitheis fhéideartha sna réamhaisnéisí sin. Ar 30 Meán Fómhair 2023, bhí iarmhéideanna airgid chorparáideacha de €300.3m (nóta 19) ag an nGrúpa, saoráidí creidmheasa imrothlacha neamhtharraingthe de €200m agus €50m (nóta 24) ar fáil ar fáil chun caipiteal oibre gearrthéarmach a bhainistiú agus costais DS3 níos airde ná mar a rabhtas ag súil leo.

De réir nóta 28, tá an Ard-Chúirt le horduithe deiridh a eisiúint maidir le breithiúnas an Phacáiste um Fhuinneamh Glan agus ós rud é nach bhfuil páipéar cinnidh athbhreithnithe eisithe ag an CMLA fós maidir le conas a chuirfeadh an Breithiúnas i bhfeidhm, tá éiginnteacht ann maidir le huainiú agus candam na n-íocaíochtaí a dhéanfar gá a íoc agus an tionchar a d'fhéadfadh a bheith aige ar shreafaí airgid sna 12 mí atá romhainn. Bunaithe ar an eolas atá ar fáil creidimid nach dócha go mbeidh tionchar suntasach ar shreabhadh airgid sna 12 mí atá romhainn, ach dá gceanglófaí orainn íocaíochtaí a dhéanamh, tá bearta ann a d'fhéadfadh a dhéanamh chun an tionchar a bhainistiú go dtí go mbeidh meicníocht téarnaimh rialála i bhfeidhm. Tá dearbhú tugtha ag an Rialtóir go gcuirfidh siad meicníochtaí aisghabhála costais rialála iomchuí i bhfeidhm chun a chinntiú go bhfuil dóthain sreafaí airgid ag EirGrid chun aon chostais a d'fhéadfadh teacht as na horduithe cúirte a íoc. De réir mar a thagann an scéal chun cinn agus de réir mar a eisiúint an chúirt orduithe deiridh, leanfaidh an Grúpa ar aghaidh ag déanamh monatóireachta géar air agus ag dul i dteagmháil leis na Rialtóirí chun aghaidh a thabhairt ar aon dúshláin sreafa airgid a thagann chun cinn.

Dá réir sin, leanann na Stiúrthóirí ag glacadh le bonn an ghnóthais leantaigh agus na Ráitis Airgeadais á n-ullmhú acu.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Bunús ullmhúcháin

Ullmhaíodh Ráitis Airgeadais an Ghrúpa i gcomhréir leis na Caighdeáin Idirnáisiúnta um Thuairisciú Airgeadais (IFRSanna) lenar ghlac an tAontas Eorpach. Ullmhaíodh iad ar bhonn gach IFRS agus Léirmhínte atá éigeantach don bhliain airgeadais dar críoch 30 Meán Fómhair 2023 agus de réir Acht na gCuideachtaí 2014 de chuid na hÉireann.

Ullmhaíodh ráitis aonair airgeadais na Cuideachta de réir an Chreata Nochtuithe Laghdaithe FRS 101 ("FRS 101"). Ní chuirtear i láthair leis na ráitis airgeadais seo ráiteas ioncaim Chuideachta faoi leith toisc gur bhain an Chuideachta leas as an díolúine atá ar fáil in Alt 304 d'Acht na gCuideachtaí 2014.

Cuireadh na Ráitis Airgeadais ar fáil in Euro, agus na méideanna slánaithe chuig an míle is gaire, mura sonraítear a mhalairt, agus ullmhaíodh iad ar bhonn an chostais stairiúil, seachas athluacháil ionstraimí áirithe airgeadais a choinnítear ar chóirluach. Bunaítear costas stairiúil ar chóirluach na comaoine arna tabhairt mar mhalartú ar shócmhainní de ghnáth.

Éilíonn ullmhú na Ráiteas Airgeadais ar an lucht bainistíochta meastacháin agus toimhdí a dhéanamh, cinn a dhéanann difear do mhéideanna tuairiscithe na sócmhainní agus na ndliteanas, do nochtaí sócmhainní agus dliteanas teagmhasacha agus do mhéideanna tuairiscithe an ioncaim agus na gcostas le linn na tréimhse tuairiscithe. D'fhéadfadh torthaí iarbhrí a bheith difriúil ó na meastacháin seo.

Is í an bhliain airgeadais go dtí an 30 Meán Fómhair 2023 an tréimhse reatha a bhfuil tuairisc á tabhairt uirthi. Baineann na figiúirí comparáideacha leis an mbliain airgeadais dar críoch an 30 Meán Fómhair 2022.

Caighdeáin, léirmhínte agus leasuithe i dtaca le caighdeáin fhoilsithe nach bhfuil i bhfeidhm go fóill

Níor chuir an Grúpa caighdeáin, leasuithe ná léirmhínte nua áirithe i bhfeidhm ar chaighdeáin reatha a eisíodh ach nach bhfuil éifeachtach fós. Áirítear leo sin:

- Leasuithe ar IAS 1 Léiriú na Ráiteas Airgeadais: Dliteanas a Aicmiú mar Reatha nó Neamhreatha (infheidhme do thréimhsí bliantúla dar tosach an 1 Eanáir 2024 nó ina dhiaidh).
- Leasuithe ar IAS 8 Sainmhíniú ar Mheastacháin Chuntasaíochta (infheidhme do thréimhsí bliantúla dar tosach an 1 Eanáir 2023 nó ina dhiaidh).
- Leasuithe ar IAS 1 Léiriú na Ráiteas Airgeadais agus IFRS, Ráiteas Cleachtais 2: Nochtadh de Bheartais Chuntasaíochta (infheidhme do thréimhsí bliantúla dar tosach an 1 Eanáir 2023 nó ina dhiaidh).
- Leasuithe ar IAS 12 Cánacha Ioncaim: Cáin Iarchurtha a bhaineann le Sócmhainní agus Dliteanas a eascraíonn as Idirbheart Aonair (infheidhmíthe do thréimhsí bliantúla dar tosach an 1 Eanáir 2023 nó ina dhiaidh).
- Leasuithe ar IAS 12 Cánacha Ioncaim: Athchóiriú Cánach Idirnáisiúnta – Rialacha Cholún a Dó (infheidhmíthe do thréimhsí bliantúla dar tosach an 1 Eanáir 2023 nó ina dhiaidh).
- Leasú ar Léasanna IFRS 16: Dliteanas Léasa i nDíolachán agus AisLéasú (infheidhme do thréimhsí bliantúla dar tosach an 1 Eanáir 2024 nó ina dhiaidh).

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Glacadh le caighdeáin nua

Sa bhliain airgeadais reatha, glacadh leis na caighdeáin agus na léirmhínte nua agus athbhreithnithe seo a leanas agus tá athrú tagtha ar na méideanna sna ráitis airgeadais seo dá mbarr (do bhlianta airgeadais bliantúla dar tosach an 1 Eanáir 2022 nó ina dhiaidh):

- Leasuithe ar IAS 37 Soláthair, Dliteanas Theagmhasacha agus Sócmhainní Teagmhasacha: Conarthaí Dochraideacha – Costas Comhlíonta Conartha (infheidhme do thréimhsí bliantúla dar tosach an 1 Eanáir 2022 nó ina dhiaidh).
- Leasuithe ar IAS 16 Sealúchas, Gléasra agus Trealamh: Fáiltais roimh Úsáid Bheartaithe (infheidhme do thréimhsí bliantúla dar tosach an 1 Eanáir 2022 nó ina dhiaidh).
- Leasuithe ar IFRS 3 Comhcheangail Ghnó: Tagairt don Chreat Coincheapúil (infheidhme do thréimhsí bliantúla dar tosach an 1 Eanáir 2022 nó ina dhiaidh).

Ní raibh tionchar ábhartha ag glacadh na leasuithe a liostaítear thuas ar ráitis airgeadais na bliana reatha.

Bunús an chomhdhlúthaithe

Cuimsíonn na Ráitis Airgeadais Chomhdhlúite, Ráitis Airgeadais na Cuideachta agus na n-eintiteas arna rialú ag an gCuideachta (a fochuideachtaí) suas go dtí an 30 Meán Fómhair gach bliain. Baintear rialú amach nuair a bhíonn na rudaí a leanas fíor faoin gCuideachta:

- tá cumhacht aici ar an institiúid infheistiúcháin;
- tá sí nochta do bhrabús athraitheach de bharr a rannpháirtíochta leis an institiúid infheistiúcháin, nó tá cearta aici i ndáil leis an mbrabús sin; agus
- tá an cumas aici a cuid cumhachta a úsáid chun difear a dhéanamh dá brabús.

Déanann an Chuideachta athmheasúnú ar cibé acu an rialaíonn sí nó nach rialaíonn sí institiúid infheistiúcháin má thugann fíricí agus tosca le fios go bhfuil athrú ar cheann amháin ar a laghad de na trí ghné den rialú a liostaítear thuas.

I gcás ina bhfuil níos lú ná formhór na gceart vótála ag an gCuideachta i ndáil le hinstitiúid infheistiúcháin, measann an Chuideachta go bhfuil cumhacht aici ar an institiúid infheistiúcháin nuair is leor na cearta vótála chun cumas praiticiúil a thabhairt di gníomhaíochtaí ábhartha na hinstitiúide infheistiúcháin a stiúradh go haontaobhach. Cuireann an Chuideachta gach fíric agus toisc ábhartha san áireamh agus measúnú á dhéanamh aici ar cibé acu an bhfuil nó nach bhfuil cearta vótála na Cuideachta, i ndáil le hinstitiúid infheistiúcháin, leordhóthanach chun cumhacht a thabhairt di, lena n-áirítear:

- méid shealúchas na Cuideachta i ndáil le cearta vótála i gcomparáid le méid agus scaipeadh shealúchas na sealbhóirí vótaí eile;
- cearta féideartha vótála i seilbh na Cuideachta, sealbhóirí vótaí eile nó páirtithe eile;
- cearta a thagann as socrúithe conartha eile; agus
- aon fhíric nó toisc eile a thugann le fios go bhfuil, nó nach bhfuil, sé de chumas ag an gCuideachta na gníomhaíochtaí ábhartha a stiúradh ag an tráth a gcaithfear cinntí a dhéanamh, lena n-áirítear patrúin vótála ag cruinnithe le páirtithe leasmhara roimhe sin.

Tosaíonn comhdhlúthú fochuideachta nuair a fhaigheann an Chuideachta úrlamhas ar an bhfochuideachta agus stopann sé nuair a chailleann an Chuideachta úrlamhas ar an bhfochuideachta. Cuirtear na torthaí a fhaightear nó a chuirtear de lámh le linn na bliana airgeadais san áireamh sa ráiteas comhdhlúite ar ioncam ón dáta a fhaigheann an Chuideachta rialú go dtí an dáta a stopann rialú na Cuideachta ar an bhfochuideachta.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Luaitear brabús nó cailteanas agus gach cuid d'ioncam cuimsitheach eile le húinéirí na Cuideachta.

I gcás inarb iomchuí, déantar coigeartaithe ar ráitis airgeadais fochuideachtaí chun na beartais chuntasaíochta a úsáidtear a thabhairt i gcomhréir le beartais chuntasaíochta an Ghrúpa.

Cuirtear sócmhainní agus dliteanais, cothromas, ioncam, costais agus sreabhadh airgead iongrúpa a bhaineann le hidirbhearta idir comhaltaí an Ghrúpa as an áireamh nuair a chomhdhlúthaítear é.

Iompraítear infheistíochtaí i bhfochuideachtaí ar a gcostas lúide laige i ráitis airgeadais na Cuideachta.

Comhoibríochtaí

Cuimsíonn Ráitis Airgeadais an Ghrúpa agus na Cuideachta torthaí an Ghrúpa agus na Cuideachta faoi seach, chomh maith lena scair de na torthaí agus sócmhainní agus dliteanais na comhoibríochta lena bhfuil sé rannpháirteach, ag úsáid mhodh an chomhdhlúthaithe chomhréirigh arna cheadú faoi IFRS 11. Toisc gur comhshocrú é an chomhoibríocht ag a bhfuil comhrialú ag na páirtithe ar an socrú, chomh maith le cearta ar na sócmhainní agus oibleagáidí maidir leis na dliteanais a bhaineann leis an socrú, aithníonn na stiúrtóirí a sócmhainní, dliteanais, ioncam agus caiteachas i ndáil leis an leas i gcomhoibríocht.

Cuirtear sciar an Ghrúpa agus na Cuideachta de na torthaí agus glansócmhainní na gcomhoibríochtaí san áireamh ar bhonn an chomhdhlúthaithe chomhréirigh ón dáta ar a gcuirtear na socruithe conartha a ordaíonn comhrialú i gcrích, agus dí-aithnítear iad nuair a chuirtear stop le comhrialú. Comhcheanglaíonn an Chuideachta a sciar de na comhshocruithe, ioncam aonair agus costais, sócmhainní agus dliteanais agus sreabhadh airgid ar bhonn líne ar líne agus tá míreanna comhchosúla i ráitis airgeadais na Cuideachta freisin.

Infheistíochtaí ar cuireadh modh cuntasaíochta an chothromais i bhfeidhm orthu

Is ionann comhpháirtithe agus na heintitis sin ar a n-imríonn an Grúpa tionchar suntasach, ach ní rialú ná comhrialú, ar na beartais airgeadais agus oibríochta. Is ionann comhfhiontar agus socrú ar a bhfuil comhrialú ag an nGrúpa, ina bhfuil cearta ag an nGrúpa i ndáil le glansócmhainní an tsocraithe, in ionad cearta i ndáil leis na sócmhainní agus oibleagáidí dá dhliteanais. Cuirtear leas i gcomhpháirtithe agus i gcomhfhiontair san áireamh ag úsáid mhodh an chothromais. Aithnítear ar dtús iad ar a gcostas, ina gcuirtear costais idirbheart san áireamh. Tar éis an chéad aithint, áirítear leis na ráitis airgeadais chomhdhlúite sciar an Ghrúpa i ndáil leis an mbrabús nó leis an gcaillteanas agus ioncam cuimsitheach eile a bhaineann leis na hinfeistíochtaí ar cuireadh modh cuntasaíochta an chothromais i bhfeidhm orthu, go dtí an dáta ar a stoptar an tionchar suntasach nó an comhrialú.

Comhcheangail ghnó

Cuirtear comhcheangail ghnó san áireamh ag úsáid mhodh na héadála. Tomhaistear costas éadála mar chomhiomlán na comaoine aistrithe, arna tomhas le cóirluach an dáta éadála agus an méid leasa neamh-urlámhais san fhaighteán. I gcás gach comhcheangal ghnó, tomhaiseann an Grúpa an leas neamh-urlámhais san fhaighteán ag an gcóirluach nó ag sciar comhréireach ghlansócmhainní inaitheanta an fhaighteáin. Cláraítear costais éadála mar chaiteachas de réir mar a thabhaítear iad.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Nuair a fhaigheann an Grúpa gnólacht, déanann sé measúnú ar na sócmhainní airgeadais agus na dliteanais ghafa le haghaidh rangú agus ainmniú cuí i gcomhréir leis na téarmaí conartha, na tosca eacnamaíocha agus na tosca ábhartha amhail ar dháta na héadála. Má bhaintear an comhcheangal ghnó amach i gcéimeanna, déantar atomhas ar leas cothromais an Ghrúpa san fhaighteán roimh ré mar chóirluach ar an dáta a bhfaigheann an Grúpa rialú ar an gcéad dul síos leis an Ráiteas Comhdhlúite ar Ioncam. Aithneofar aon chomaoine theagmhasach atá le haistriú ag an bhfaighteoir ag an gcóirluach ar dháta na héadála. Aithneofar athruithe ina dhiaidh sin ar chóirluach na comaoine teagmhasaí, a meastar gur sócmhainn airgeadais nó dliteanas airgeadais é, i gcomhréir le IFRS 9 sa Ráiteas Ioncaim Comhdhlúite.

Tomhaistear an dea-thoil ar a costas ar dtús, arb é sin agus fuilleach chomhiomlán na comaoine arna haistriú agus an méid a aithnítear le haghaidh an leasa neamh-urlámhais thar na glansócmhainní inaitheanta arna bhfáil agus dliteanais ghafa.

Dea-thoil

Tomhaistear dea-thoil ar éadálacha ar a chostas ar dtús, arb é sin agus fuilleach chostas an chomhcheangail ghnó thar leas an fhaighteora i nglan-chóirluach na sócmhainní, na ndliteanas agus na ndliteanas teagmhasach aitheanta. Leithdháiltear dea-thoil a fhaightear i gcomhcheangal ghnó, ón dáta éadála, ar aonaid giniúna airgid thirim nó grúpaí d'aonaid giniúna airgid thirim, a mheastar go mbainfidh siad tairbhe as an gcomhcheangal ghnó as ar tháinig an dea-thoil.

Tar éis na haitheanta tosaigh, tomhaistear dea-thoil ar a costas lúide aon chaillteanas charntha maidir le laigí. Déantar athbhreithniú ar dhea-thoil go bliantúil nó níos rialta má thugann teagmhais nó athruithe ar thosca le fios go bhféadfaí dochar a dhéanamh don luach anonn. Déantar na tástálacha laige dea-thola ag an am céanna gach bliain airgeadais. Cinntítear laige trí bhíthin measúnú a dhéanamh ar an méid in-aisghabhála den aonad giniúna airgid thirim lena mbaineann an dea-thoil. I gcás ina bhfuil an méid in-aisghabhála den Aonad Giniúna Airgid Thirim níos lú ná an tsuim ghlanluacha, aithnítear go bhfuil cailteanas laige ann. Ní aisiompaítear cailteanas laige a thagann chun cinn de bharr dea-thola tar éis na haitheanta.

Ioncam

Léiríonn ioncam go príomha an t-ioncam a dhíorthaíonn ó sholáthar tharchur an leictreachais, díol na gceart tarchurtha airgeadais (FTRanna), ioncam acmhainne an Idirnascaire Thoir-Thiar, ioncam plódaithe a thagann chun cinn ón Idirnascaire Thoir-Thiar agus seirbhísí an Oibritheora Margaidh le custaiméirí le linn na bliana airgeadais agus níl cáin bhreisluacha san áireamh.

Meastar go bhfuil an Grúpa ina phríomhpháirtí sa socrú nuair a rialaíonn sé seirbhís gheallta sula n-aistríonn sé í chuig custaiméir nó sula gcomhlíonann sé oibleagáid na feidhmíochta é féin, agus nuair a aithníonn sé an t-ioncam ar ollbhonn dá réir sin.

Ioncam Úsáid Tarchurtha an Chórais OCT

Tagann an príomhioncam ón taraif maidir le hÚsáid Tarchuir an Chórais (TUoS), ar muirear é atá le híoc ag gach úsáideoir de chuid na gcóras tarchurtha in Éirinn agus i dTuaisceart Éireann. Taifeadtar ioncam ó sholáthar tharchur an leictreachais (oibleagáid feidhmíochta) ag pointe ama faoi leith (nuair a tharchuirtear an leictreachas) bunaithe ar MV an leictreachais a iompraítear. Aithnítear ioncam billeáilte mar thrádáil infhaighte agus nochtar ioncaim neamhbhilleáilte ar leithligh.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Ioncam an Oibritheora Mhargaidh

Oibleagáid an Oibritheora Mhargaidh ná díol an leictreachais a éascú le socrú leanúnach (oibleagáid feidhmíochta) an Mhargaidh Leictreachais Aonair. Faigheann SEMO taraifí an oibritheora mhargaidh as na seirbhísí sin, lena n-áirítear muirir sheasta bunaithe ar rannpháirtíocht sa mhargadh agus costais athraitheacha bunaithe ar an MV leictreachais arna thrádáil sa mhargadh.

Ainmníodh EirGrid cpt agus SONI Teo mar Oibreoirí Ainmnithe sa Mhargadh Leictreachais (NEMO) ag an gCoimisiún um Rialáil Fóntais in Éirinn agus ag an Rialtóir Fóntas i dTuaisceart Éireann. Ligeann sonrúcháin NEMO do EirGrid cpt agus SONI Teo ceantáil lá roimh ré agus margáí ionlae a sholáthar le haghaidh trádála (oibleagáid feidhmíochta) sa Mhargadh Leictreachais Aonair (SEM) trína gcomhfhiontar conarthach SEMOpX. Déantar ioncam a thairfeadh ag an bpointe ama a tharlaíonn an t-idirbheart.

An tIdirnascaire Thoir-Thiar – Ioncam Acmhainne

Glacann an tIdirnascaire Thoir-Thiar páirt sna ceantanna acmhainne i margáí an Mhargaidh Leictreachais Aonair agus na Ríochta Aontaithe, áit a mbíonn roinnt ceantanna ar siúl le linn na bliana. D'éirigh go maith le ITT sna margáí sin roimhe seo agus faigheann sé ioncam toillte le haghaidh gach MV a dhíoltar leis an margadh sa cheant (oibleagáid feidhmíochta). Aithnítear an t-ioncam toillte le himeacht ama toisc go reáchtáiltear na ceantanna le haghaidh bliain toillte shonraithe ina n-éilítear go mbeidh an gineadóir ar fáil. Cuireann na hamlínte san áireamh próisis chun riachtanais acmhainne, srianta áitiúla agus cáilíocht aonaid a shocrú.

An tIdirnascaire Thoir-Thiar – Ioncam Plódaithe

Cúitítear an tIdirnascaire Thoir-Thiar as difríochtaí praghsanna a laghdú ('plódú') idir réigiúin an mhargaidh agus faigheann sé ioncaim phlódaithe. Díorthaíonn sé ó iompar an leictreachais (oibleagáid feidhmíochta) idir Éire agus an Bhreatain Mhór.

Coigeartuithe Rialála

I gcás ina mbíonn ioncam a fhaightear nó infháltas mar chúis le méid a sháraíonn an spriocmhéid arna shocrú ag comhaontú rialála, déanfar coigeartuithe ar tharaifí amach anseo chun an aisghabháil ró-ard a léiriú. Ní aithnítear aon dliteanas mar go léireoidh an rialtóir é seo mar tharaifí laghdaithe i dtréimhsí tarchurtha amach anseo, agus beidh ioncaim níos ísle mar thoradh air seo le linn na dtréimhsí sin. Ar an mbonn céanna, ní aithnítear aon sócmhainn i gcás ina gceadaíonn comhaontú rialála coigeartuithe a dhéanamh ar tharaifí amach anseo i ndáil le haisghabháil ró-ard atáthar ag meas go mbeidh sé fritháirithe ag méaduithe ar an taraif amach anseo.

Mar Oibreoir Margaidh le haghaidh an Mhargaidh Leictreachais Aonair, ní ghníomhaíonn an Grúpa ar a shon féin i ndáil le díol nó ceannach leictreachais. Ní aithníonn an Grúpa airgead a eascraíonn ó dhíol an leictreachais mar ioncam. Aithnítear iníocthaigh agus infháltais a bhaineann le trádáil an leictreachais sa Chlár Comhardaithe. Aithnítear airgead a fhaightear ó tharaifí atá faoi réir ag cinneadh rialála mar ioncam

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Léiríonn ioncam neamhbhilleáilte (sócmhainn chonartha) ioncam ó sheirbhísí tarchurtha leictreachais nár billeáladh i gcomhréir leis an gclár ama rialála. Aithnítear ioncam neamhbhilleáilte ar bhonn fabhrúithe agus luaitear é gan cáin bhreisluacha a áireamh.

Léiríonn ioncam iarchurtha (dliteanas conartha) ioncam iarchurtha a eascraíonn as ceantanna FTR agus conarthaí Teileachumarsáide.

Costais dhíreacha

Léiríonn costais dhíreacha na costais a bhaineann le soláthar na seirbhísí tarchurtha leictreachais do chustaiméirí le linn na bliana airgeadais go príomha, gan cáin bhreisluacha a áireamh. Áirítear le costais dhíreacha táillí úinéara sócmhainní tarchurtha, seirbhísí coimhdeacha agus costais aistrithe shlána. Aithnítear costais dhíreacha nuair a thabhaítear iad.

Brabús oibriúcháin

Tá formáid Ráitis Ioncaim glactha ag an nGrúpa, formáid a dhéanann iarracht aird a tharraingt ar na míreanna suntasacha laistigh de na torthaí le haghaidh na tréimhse. Dá réir sin, luaitear brabús oibriúcháin tar éis ghearradh na gcostas díreach agus tar éis na gcostas oibriúcháin eile, ach roimh ioncam úis agus costais airgeadais.

Léiríonn costais oibriúcháin eile costais a bhaineann le fostaithe, táillí gairmiúla, conraitheoirí agus costais bunaithe go príomha. Aithnítear costais oibriúcháin eile de réir mar a thabhaítear iad.

Airgeadraí eachtracha

Cuirtear Ráitis Airgeadais gach eintitis de chuid an Ghrúpa ar fáil in airgeadra na timpeallachta eacnamaíche príomha ina n-oibríonn an t-eintiteas (an t-airgeadra feidhmiúil). Chun críche na Ráiteas Airgeadais Comhdhlúite, tugtar na torthaí agus staid airgeadais gach eintitis de chuid an Ghrúpa in Euro, arb é sin agus airgeadra feidhmiúil na Cuideachta agus an t-airgeadra tuairiscithe le haghaidh na Ráiteas Airgeadais Comhdhlúite.

Taifeadtar idirbhearta in airgeadraí eachtracha ag an ráta malairte a bhí i réim ar dháta na n-idirbheart. Ar dháta gach Clár Comhardaithe, athaistrítear sócmhainní airgeadaíochta agus dliteanas ainmnithe in airgeadraí eachtracha leis na rátaí a bhí i réim ar an dáta sin, agus feictear difríochtaí malairte sa Ráiteas Ioncaim Comhdhlúite de réir mar a thagann siad aníos.

Nuair a chomhdhlúthaítear iad, aistrítear Ráitis Ioncaim an dá fhochuideachta atá ag an nGrúpa go Euro ag úsáid an mheánráta mhalairte. Aistrítear Cláir Chomhardaithe na bhfochuideachtaí seo ag na rátaí malairte atá i réim ar dháta an Chláir Chomhardaithe. Tugtar difríochtaí malairte a eascraíonn as aistriú fhochuideachtaí airgeadra eachtrach an Ghrúpa go díreach chuig comhchuid scartha de chothromas na scairshealbhóirí.

Caitear le dea-thoil agus coigeartuithe ar chóirluach a eascraíonn as éadail na bhfochuideachtaí eachtracha amhail is gur sócmhainní agus dliteanas de chuid na bhfochuideachtaí eachtracha iad agus aistrítear iad ag úsáid an ráta reatha.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Costais as sochair scoir

I gcás pleananna sochair sainithe, cinntear an costas a bhaineann le soláthar na sochar ag úsáid Mhodh na nAonad Réamh-mheasta Creidmheasa, agus déantar luachálacha achtúireacha ar dháta gach Clár Comhardaithe. Déantar gnóthachain agus cailiteanais achtúireacha a aithint ina n-iomlán sa tréimhse ina dtagann siad chun cinn. Aithnítear iad lasmuigh den bhrabús nó den chaillteanas agus léirítear iad sa Ráiteas ar Ioncam Cuimsitheach.

Léiríonn na hoibleagáidí i ndáil le sochar scoir a aithnítear sa Chlár Comhardaithe luach láithreach na n-oibleagáidí sochair sainithe arna laghdú de chóirluach shócmhainní an phlean. Tá aon sócmhainn a eascraíonn as an ríomh seo teoranta do chostas na seirbhíse roimhe seo, móide luach láithreach cistí atá ar fáil agus laghduithe ar ranníocaíochtaí amach anseo leis an bplean.

Cuirtear uasteorainn sócmhainne pinsin i bhfeidhm ar na sócmhainní pinsin mura mbíonn aon cheart neamhchoinníollach ann chun sócmhainní na scéimeanna a bhaint amach tráth éigin le linn shaolré an phlean nó nuair a shocrófar an phlean.

Caipitlítear na costais a bhaineann le seirbhís reatha an tsochair scoir le haghaidh fostaithe atá bainte le tionscadail caipitil sa Chlár Comhardaithe de réir mar a thabhaítear na costais.

Feidhmíonn an Chuideachta plean le ranníocaíocht shainithe dá fostaithe freisin. Is éard atá i gceist le plean le ranníocaíocht shainithe ná plean pinsin faoina n-íocann an Chuideachta ranníocaíochtaí sainithe le slánaonad ar leithligh. Nuair atá na ranníocaíochtaí íoctha níl aon oibleagáidí íocaíochta eile ar an gCuideachta.

Aithnítear na ranníocaíochtaí mar chaiteachas sa Ráiteas Ioncaim nuair a bhíonn siad dlite. Taispeántar na méideanna nár íocadh i bhfabhráithe mar dhliteanas sa Chlár Comhardaithe. Coimeádtar sócmhainní an phlean scartha ón gCuideachta i gcistí a riartar go neamhspleách.

Cánachas

Léiríonn caiteachas cánach ioncaim iomlán na cánach atá le híoc i láthair na huaire chomh maith leis an gcáin iarchurtha.

Tá an cháin atá le híoc faoi láthair bunaithe ar an mbrabús inchánach don bhliain airgeadais. Tá brabús inchánach difriúil le brabús mar a thuairiscítear sa Ráiteas Ioncaim toisc go gcuireann sé míreanna ioncaim nó caiteachais atá inchánach nó inasbhainte roimh cháin i dtréimhsí eile as an áireamh, agus chomh maith leis sin, cuireann sé míreanna eile nach mbíonn inchánach nó inasbhainte roimh cháin riamh as an áireamh. Ríomhtar dliteanas an Ghrúpa i leith cáin reatha ag úsáid rátaí cánach a achtaíodh nó a achtaíodh go substainteach faoi dháta an Chláir Chomhardaithe.

Aithnítear cáin iarchurtha ar dhifríochtaí idir suimeanna glanluacha na sócmhainní agus na ndliteanas sna Ráitis Airgeadais agus na boinn chomhfhreagracha cánach a úsáidtear i ríomh an bhrabúis inchánaigh, agus cuirtear san áireamh é ag baint úsáid as modh dliteanais an chláir chomhardaithe. Is iondúil go n-aithnítear dliteanais cánach iarchurtha le haghaidh difríochtaí sealadacha inchánacha, agus is iondúil go n-aithnítear sócmhainní cánach iarchurtha le haghaidh difríochtaí sealadacha atá inasbhainte roimh cháin a mhéid is dócha go mbeidh brabús inchánacha ar fáil, agus a mhéid is féidir na difríochtaí sealadacha sin atá inasbhainte roimh cháin a úsáid ina leith. Ní aithnítear sócmhainní ná dliteanais den sórt sin má eascraíonn an difríocht shealadach as aithint tosaigh na dea-thola.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Déantar sócmhainní agus dliteanais cánach iarchurtha a thomhas ag na rátaí cánach a mheastar a bheidh i bhfeidhm sa tréimhse ina ndéanfar an dliteanas a shocrú nó an tsócmhainn a réadú, bunaithe ar rátaí cánach (agus dlíthe cánach) atá achtaithe nó achtaithe go substaintiúil ar dháta an Chláir Chomhardaithe. Léiríonn tomhas na ndliteanas agus sócmhainní cánach iarchurtha na hiarmhairtí cánach a leanfadh, ar an mbealach a bhfuil súil ag an nGrúpa leis, ag an dáta tuairiscithe, chun suim ghlanluacha a shócmhainní agus a dhliteanais a aisghabháil nó a shocrú. Gearrtar an cháin iarchurtha, nó cuirtear do shochar í, sa Ráiteas Ioncaim, ach amháin nuair a bhaineann an cháin iarchurtha sin le míreanna a ghearrtar ar ioncam cuimsitheach eile nó go díreach chuig an gcothromas, nó míreanna a chuirtear do shochar na nithe sin; sa chás seo, pléitear leis an gcáin iarchurtha mar chuid d'ioncam cuimsitheach nó cothromas eile de réir mar is cuí.

Déantar sócmhainní agus dliteanais cánach iarchurtha a fhritháireamh nuair a bhí ceart infheidhmithe le dlí ann chun sócmhainní a fhritháireamh i leith dliteanais cáin reatha agus nuair a bhíonn sé i gceist ag an nGrúpa a shócmhainní agus dliteanais cáin reatha a shocrú ar ghlanbhonn.

Sealúchas, gléasra agus trealamh

Luaitear sealúchas, gléasra agus trealamh ar a gcostas lúide an dímheas carntha agus aon chaillteanas mallachair carntha, seachas i gcás talamh ruilse a thaispeántar ar a chostas lúide mallachair.

Aithnítear dímheas chun costas na sócmhainní thar a saolré ionchais mheasta a dhíscríobh, ag úsáid mhodh an mhéid chothroim. Déantar athbhreithniú ar shaolré ionchais mheasta, luachanna iarmharacha agus an modh dímheasa ag deireadh gach tréimhse, agus cuirtear éifeacht aon cheann de na hathruithe seo sa mheastachán san áireamh ar bhonn ionchais.

Is iad seo a leanas na tréimhsí dímheasa le haghaidh phríomhchatagóirí an tsealúchais, an ghléasra agus an trealamh:

- Feabhsúcháin ar fhoirgnimh léasacha: thar thréimhse an léasa;
- Foirgnimh ruilse agus feabhsúcháin: idir 5 agus 15 bliain;
- Daingneáin agus feistiú: 5 bliana;
- Trealamh TF, teileachumarsáide agus eile: idir 3 agus 8 mbliana;
- Margadh Leictreachais Aonair Comhtháite: 5 bliana.

Is iad seo a leanas na tréimhsí dímheasa le haghaidh chatagóirí an Idirnascaire Thoir-Thiar laistigh den sealúchas, den ghléasra agus den trealamh:

- Cáblaí: 40 bliain;
- Stáisiúin tionairí, trádastóras agus trealamh: 30 bliain;
- Fuíoll-trasfhoirmeoir agus páirteanna spártha: 30 bliain;
- Córas rialúcháin an tiontaire: 15 bliain;
- Trealamh an fhreastalaí TF: 6 bliana; agus
- Suirbhé Mara: 3 bliana.

Ní sholáthraítear dímheas ar bith ar thalamh ruilse nó ar shócmhainní le linn tógála.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Iompraítear sócmhainní i gcaitheamh tógála ar a gcostas lúide aon chaillteanas laige aitheanta. Áirítear le costais táillí gairmiúla, pá agus tuarastal, costais sochair scoir agus aon chostas eile a tabhaíodh a bhaineann go díreach le tógáil sócmhainní den sórt sin. Déantar na sócmhainní seo a athaicmiú ar chatagóirí chuí agus tosaíonn dímhéas ar na sócmhainní seo nuair a bhíonn na sócmhainní réidh don úsáid atá beartaithe dóibh.

Cinntear an brabús nó an cailteanas a eascraíonn as diúscairt nó scor sealúchais, gléasra agus trealamh mar an difríocht idir fáiltais na nglanluachán agus suim ghlanluacha na sócmhainne a aithnítear sa Ráiteas Ioncaim.

Costais Iasachta

Cuirtear costais iasachtaithe a bhaineann go díreach le héadáil, tógáil nó táirgeadh na sócmhainní incháilithe, ar sócmhainní iad a theastaíonn tréimhse mhaith ama chun iad a ullmhú le haghaidh na húsáide atá beartaithe dóibh nó le haghaidh an díolacháin, cuirtear iad le costas na sócmhainní sin, go dtí go mbeidh na sócmhainní sin réidh le haghaidh na húsáide atá beartaithe dóibh.

I gcás ina n-úsáidtear iasachtaí ar rátaí athraitheacha chun sócmhainn incháilithe a mhaoiniú agus iad fáilaithe i bhfálú éifeachtach ar an sreabhadh airgid de riosca ráta úis, is ionann an t-ús móide costas na sócmhainne incháilithe agus costas an ghlan-úis tar éis éifeacht an fháilaithe.

Asbhaintear ioncam infheistíochta a shaothraítear ar infheistíocht shealadach iasachtaí sonracha ag feitheamh leis an gcaiteachas ar shócmhainní incháilithe o na costais iasachtaithe le haghaidh caipitlithe.

Aithnítear gach costas iasachtaithe eile mar bhrabús nó mar chaillteanas sa tréimhse inar tabhaíodh iad.

Sócmhainní Doláimhsithe

Aithnítear sócmhainní doláimhsithe a fhaightear i gcomhcheangal gnó ar leithligh ón dea-thoil i gcás ina sásaíonn siad sainmhíniú na sócmhainne doláimhsithe agus i gcás inar féidir a gcóirluachanna a thomhais go beacht. Costas sócmhainní doláimhsithe den sórt sin ná an cóirluach a bhí orthu ar dháta na héadála. Tar éis na haitheanta tosaigh, tuairiscítear na sócmhainní seo ar a gcostas lúide amúchadh carntha agus cailteanais laige charntha. I gcás ina mbíonn saolré ionchais chríochna mheasta ag sócmhainní doláimhsithe, gearrtar amúchadh ar bhonn an mhéid chothroim thar a saolré ionchais mheasta.

Tá na Stiúrtóirí den tuairim go bhfuil saolré neamhshonrach ag na comhaontuithe ceadúnais TSO agus MO do Thuaisceart Éireann. Measadh na príomhfachtóirí a leanas agus saolré ionchais na gcomhaontuithe ceadúnais thuas á gcinneadh; úsáid mheasta, saolré thipiciúil táirgí de shócmhainní comhchosúla a úsáidtear ar bhealach comhchosúil, seasmhacht an tionscail ina n-oibrítear an tsócmhainn, tréimhse rialúcháin thar an tsócmhainn agus dátaí éaga comhaontuithe ceadúnais. Ní dócha go gcuirfear na ceadúnais thuas ar ceal agus toisc go bhfuil na ceadúnais neamhiata in-athnuaite agus toisc nach bhfuil aon teorainn inmheasta leis an tréimhse lena measfaí go mbeadh an tsócmhainn ag giniúint glan-insreabhadh airgid le haghaidh an Ghrúpa, tá bonn tuisceana go bhfuil saolré neamhshonrach aige réasúnta. Déantar tástáil ar na sócmhainní seo le haghaidh mallachair go bliantúil.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Luaitear bogearraí ríomhaireachta, bogearraí ríomhaireachta san áireamh nach bhfuil mar chuid chomhtháite de chrua-earraí ríomhaireachta, ar chostas lúide aon amúchadh carntha agus aon chaillteanas carntha laige. Cuimsíonn costas an praghas ceannaigh agus aon chostas eile atá inchurtha go díreach.

Aithnítear bogearraí ríomhaireachta má chomhlíonann sé na critéir a leanas:

- is féidir sócmhainní a aithint ar leithligh;
- is dócha go nginfidh an tsócmhainn a cruthaíodh sochair eacnamaíocha amach anseo;
- is féidir costas forbartha na sócmhainne a thomhas go beacht;
- is dócha go rachaidh aon sochar eacnamaíoch measta amach anseo, a bhaineann leis an tsócmhainn, chuig an eintiteas; agus
- is féidir costas na sócmhainne a thomhas go beacht.

Caipitlítear costais a bhaineann le forbairt bogearraí ríomhaireachta le haghaidh úsáid inmheánach nuair a chomhlíonfar na critéir aitheantais a thugtar thuas.

Is iad seo a leanas na tréimhsí amúchta le haghaidh na bpríomhchatagóirí de shócmhainní doláimhsithe:

- Sócmhainn Leictreachais Aonair Chomhtháite: 5 bliana;
- Bogearraí eile: idir 3 agus 8 mbliana.

Iompraítear bogearraí atá á bhforbairt ar a gcostas lúide aon chaillteanas laige aitheanta. Áirítear le costais táillí gairmiúla, pá agus tuarastal, costais sochair scoir agus aon chostas eile a tabhaíodh a bhaineann go díreach le tógáil sócmhainní den sórt sin. Déantar na sócmhainní seo a athaicmiú ar chatagóirí chuí agus tosaíonn amúchadh ar na sócmhainní seo nuair a bhíonn na sócmhainní réidh don úsáid atá beartaithe dóibh.

Déantar athbhreithniú ar shaolré ionchais mheasta agus an modh amúchta ag deireadh gach tréimhse tuairiscithe, agus cuirtear éifeacht aon cheann de na hathruithe seo sa mheastachán san áireamh ar bhonn ionchaisach.

Déantar athbhreithniú ar shuim ghlanluacha sócmhainní doláimhsithe, ag a bhfuil saolré chríochna, le haghaidh táscairí maidir le mallachar ag gach dáta tuairiscithe agus bíonn siad faoi réir tástála mallachair nuair a thugann teagmhais nó athruithe ar thosca go bhféadfaí nach mbeadh an tsuim ghlanluacha in-aisghafa.

Mallachar sócmhainní

Déanann an Grúpa athbhreithniú ar shuim ghlanluacha a shócmhainní doláimhsithe agus sealúchas, gléasra agus trealamh ar dháta gach Clár Comhardaithe chun a cinneadh an bhfuil comhartha ann go bhfuil aon chaillteanas laige ag baint leis na sócmhainní sin. Más ann d'aon chomhartha den sórt sin, meastar méid in-aisghabhála na sócmhainne chun méid an chaillteanais laige a chinneadh (más ann d'aon cheann). I gcás nach féidir méid in-aisghabhála sócmhainn aonair a mheas, measann an Grúpa méid in-aisghabhála an aonaid ghiniúna airgid thirim (CGU) lena mbaineann an tsócmhainn. I gcás inar féidir bonn réasúnta comhsheasmhach leithdháilte a shaináithint, déantar sócmhainní corparáideacha a shaináithint freisin ar CGUanna aonair, nó seachas sin leithdháiltear iad ar an ngrúpa is lú de CGUanna ar féidir bonn leithdháilte réasúnta comhsheasmhach a shaináithint ina leith.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Is é an méid in-aisghabhála an méid is airde den chóirluach lúide costais chun iad a dhíol agus luach úsáide. Agus measúnú á dhéanamh ar luach úsáide, lascaítear an sreabhadh airgid measta amach anseo ar an luach láithreach ag úsáid ráta lascaine réamhchánach a léiríonn measúnuithe reatha an mhargaidh maidir le hamluach airgid agus na rioscaí a bhaineann go sonrach leis an tsócmhainn nach ndearnadh meastacháin an tsreafa airgid amach anseo a choigeartú ina taobh go fóill.

Má mheastar go bhfuil méid in-aisghabhála sócmhainne nó CGU níos lú ná an tsuim ghlanluacha, laghdaítear an tsuim ghlanluacha na sócmhainne nó GCU chuig an méid in-aisghabhála. Aithnítear caillteanas laige láithreach sa Ráiteas Ioncaim, mura n-íompraítear an tsócmhainn ábhartha nó CGU ar mhéid athluacháilte, agus sa chás sin caitear leis an gcaillteanas laige mar laghdú athluachála.

Dlíteanas léasa agus sócmhainní i ndáil le ceart úsáide

Glacann an Grúpa léasanna le haghaidh réimse sócmhainní, go háirithe i ndáil le foirgnimh, feithiclí agus ceadúnais urthrá. Bíonn téarmaí agus cearta athnuachana éagsúla ag baint leis na léasanna seo. Ní fhorfheidhmíonn téarmaí agus coinníollacha na léasanna seo srianta suntasacha airgeadais ar an nGrúpa.

Tá léas i gconradh má bhíonn sé infhorfheidhmithe agus má thugann sé le fios go bhfuil an ceart ar rialú úsáide na sócmhainne sonraithe ann ar feadh tréimhse ama mar mhalartú ar chomaoin, a ndéantar measúnú air tráth a cheaptha. Déanann an Grúpa measúnú le feiceáil an léas é an conradh, nó le feiceáil an bhfuil léas sa chonradh, tráth a cheaptar an conradh. Aithníonn an Grúpa sócmhainn i ndáil le ceart úsáide agus dlíteanas léasa comhfhreagrach maidir le gach comhaontú léasú ina bhfuil sé ina léasaí seachas léasanna gearrthréimhseacha (a shonraítear mar léasanna ag a bhfuil téarma léasa cothrom le 12 mí nó níos lú) agus léasanna a bhaineann le sócmhainní luach íseal (amhail míreanna beaga de threalamh oifige). Maidir leis na léasanna seo, aithníonn an Grúpa na híocaíochtaí léasanna mar chaiteachas oibriúcháin ar bhonn an mhéid chothroim thar théarma an léasa. Tá sé beartaithe ag an nGrúpa freisin comhchodanna neamhléasa a scaradh ó chomhchodanna léasa. Cuimsíonn na comhchodanna neamhléasa táillí seirbhíse ar léasanna réadmhaoine agus táillí cothabhála i ndáil le mótarfeithiclí.

Ar dtús, tomhaistear an dlíteanas léasa ar luach láithreach na n-íocaíochtaí léasa gan íoc ag an dáta tosaigh, arna lascaíniú trí úsáid a bhaint as an ráta atá intuigthe sa léas. Mura féidir an ráta seo a chinneadh go héasca, úsáideann an Grúpa a ráta iasachta incriminteach.

Cuimsítear le híocaíochtaí léasa atá i dtomhas an dlíteanas léasa na nithe a leanas:

- Íocaíochtaí léasa seasta (lena n-áirítear íocaíochtaí seasta), lúide aon dreasacht léasa is féidir a fháil;
- Íocaíochtaí léasa athraitheacha a bhraitheann ar innéacs nó ráta, arna dtomhas ar dtús ag baint úsáide as an innéacs nó an ráta ag an dáta tosaigh;
- An méid atá le híoc ag an léasaí faoi na barántais luach iarmharach;
- Praghas feidhmithe na roghanna ceannaigh, má bhíonn an léasaí cinnte a dhóthain na roghanna a fheidhmiú; agus
- Íocaíochtaí pionós as an léas a fhoirceannadh, má léiríonn téarma an leasa feidhmiú rogha chun an léas a fhoirceannadh.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Úsáidtear roghanna foirceanta i roinnt léasanna réadmhaoine ar fud an Ghrúpa chun solúbthacht oibriúcháin a sholáthar i ndáil le bainistiú na sócmhainní. Ní áirítear le téarma an léasa roghanna sínte ach amháin má bhítear cinnte a dhóthain go gcuirfí síneadh ama leis an léas (nó nach bhfoirceannfar é).

Is iondúil go meastar na fachtóirí a leanas agus cinneadh á dhéanamh ar cheart rogha foirceanta a fheidhmiú:

- Má bhíonn pionós shuntasacha ag baint le foirceannadh; Má bhíonn an Grúpa cinnte a dhóthain nach bhfoirceannfar.
- Má thagann úsáid na sócmhainne le straitéis an Ghrúpa go fóill.

Cuirtear an dlíteanas léasa in iúl ar líne ar leithligh sa ráiteas comhdhlúite ar staid an airgeadais. Tomhaistear an dlíteanas léasa ina dhiaidh sin agus an tsuim ghlanluacha á méadú chun ús ar an dlíteanas léasa a léiriú (ag úsáid modh an úis éifeachtaigh) agus tríd an tsuim ghlanluacha a laghdú chun na híocaíochtaí léasa arna ndéanamh a léiriú.

Tomhaiseann an Grúpa an dlíteanas léasa agus déanann sé coigeartú comhfhreagrach ar an tsócmhainn i ndáil le ceart úsáide lena mbaineann in aon cheann de na cásanna a leanas:

- Athraíodh téarma an léasa nó tharla teagmhas suntasach nó athrú ar thosca lena mbaineann athrú ar mheasúnú fheidhmiú rogha ceannaigh, agus sa chás sin, déantar atomhas ar an dlíteanas léasa trí na híocaíochtaí léasa a lascaíniú ag úsáid lascaine leasaithe.
- Athraíonn na híocaíochtaí léasa de bharr athruithe ar innéacs nó ráta nó athrú ar an íocaíocht a bhfuil súil leis faoi luach iarmharach ráthaithe, agus i gcásanna den sórt sin déantar atomhas ar an dlíteanas léasa trí na híocaíochtaí léasa leasaithe a lascaíniú ag úsáid ráta lascaine neamhathraithe (mura tharla an t-athrú ar íocaíochtaí léasa mar gheall ar athrú ar ráta comhlúthach úis, agus i gcás den sórt sin, úsáidtear ráta lascaine leasaithe).
- Déantar mionathrú ar chonradh léasa agus ní chuirtear an mionathrú léasa san áireamh mar léas ar leithligh, agus i gcás den sórt sin déantar atomhas ar an dlíteanas léasa bunaithe ar théarma léasa an léasa mhionathraithe trí na híocaíochtaí léasa leasaithe a lascaíniú ag úsáid ráta lascaine leasaithe atá éifeachtach ar dháta an mhionathraithe.

Cuirtear na sócmhainní i ndáil le ceart úsáide in iúl ar líne ar leithligh sa ráiteas comhdhlúite ar staid an airgeadais.

Déantar tomhas ar na sócmhainní i ndáil le ceart úsáide ar a gcostas, lena gcuimsítear na nithe a leanas:

- méid thomhas tosaigh an dlíteanas léasa.
- aon íocaíocht léasa arna déanamh ar an dáta tosaigh nó roimhe lúide aon dreasacht léasa a fuarthas.
- aon chostas díreach tosaigh.
- costais athchóirithe.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Déantar sócmhainní i ndáil le ceart úsáide a dhímheas thar an tsaolré is giorra idir saolré ionchais na sócmhainne agus téarma an léasa ar bhonn an mhéid chothroim. Má bhíonn an Grúpa réasúnta cinnte go bhfeidhmeofaí rogha ceannaigh, déantar sócmhainn i ndáil le ceart úsáide a dhímheas thar shaolré ionchais na bunsócmhainne.

Aithnítear íocaíochtaí a bhaineann le léasanna gearrthréimhseacha agus gach léas de chuid sócmhainn ag a bhfuil luach íseal ar bhonn an mhéid chothroim mar chaiteachas i mbrabús nó i gcaillteanas. Is ionann léasanna gearrthréimhseacha agus léasanna ag a bhfuil téarma léasa de 12 mí nó níos lú.

Deontais

Cuirtear deontais a bhaineann le caipitil san áireamh mar ioncam iarchurtha sa Chlár Comhardaithe má tá an tsócmhainn á húsáid agus má scaoiltear le brabús nó cailleanas iad thar shaolré ionchais na sócmhainní lena mbaineann. Má bhíonn an tsócmhainn á tógáil fós, déantar an deontas a ríomh lúide luach anonn na sócmhainne.

Aithnítear deontais ioncaim mar ioncam thar na tréimhsí riachtanacha chun teacht leis an deontas ar bhonn córasach maidir leis na costais dá bhfuil sé beartaithe.

Ní aithnítear deontais go dtí go bhfuil dearbhú réasúnta ann go gcomhlíonfaidh an Grúpa na tosca a cheanglaíonn iad agus go bhfaighfear na deontais.

Sócmhainní airgeadais agus dliteanais

Aithnítear sócmhainní airgeadais agus dliteanais ar an gClár Comhardaithe nuair a bhíonn an Grúpa ina pháirtí maidir le soláthar conartha ionstraime. Nuair a aithnítear ar dtús é, aicmítear sócmhainn airgeadais mar a thomhaistear é ag costas amúchta, cóirluach trí ioncam cuimsitheach eile nó cóirluach trí bhrabús agus trí chailleanas. Ní dhéantar sócmhainní airgeadais a athaicmiú tar éis a aitheanta tosaigh mura n-athraíonn an Grúpa a mhúnla gnó chun sócmhainní airgeadais a bhainistiú. Tomhaistear na dliteanais airgeadais ar chostas amúchta.

Tomhaistear infheistíochtaí in ionstraimí cothromais ar chóirluach trí ioncam cuimsitheach eile toisc nach sealbhaítear iad le haghaidh trádála.

Tomhaistear sócmhainn airgeadais ar an gcostas amúchta má chomhlíonann sé an dá thoisic seo a leanas agus mura n-ainmnítear é ag an gcóirluach trí bhrabús agus trí chailleanas:

- Sealbhaítear é laistigh de mhúnla gnó, arb é a chuspóir é sócmhainní a shealbhú agus sreabhadh airgid conartha a bhailiú; agus
- Bíonn sreabhadh airgid ann ar dhátaí sonraithe mar gheall ar a dtéarmaí conartha, sreabhadh airgid atá ann le haghaidh íocaíochtaí de phríomhshuim nó d'ús ar an bpríomhshuim gan íoc.

Comhlíonann infháltais trádála, infháltais eile agus costais iarchurtha tionscadail na tosca seo agus tomhaistear iad ar an gcostas amúchta dá bharr sin.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Cuimsíonn airgead tirim agus coibhéisí airgid thirim a iompraítear airgead ar láimh agus taiscí prapéilimh agus infheistíochtaí ardleachtachta gearrthréimhseacha eile atá inmhalartaithe go héasca chuig méid aitheanta airgead tirim agus atá faoi réir riosca neamhshuntasach i ndáil le hathruithe ar an luach.

Áirítear taiscí airgid thirim le haibíochtaí trí mhí nó níos mó mar thaiscí gearrthéarmacha laistigh de thrádáil agus infháltais eile.

Tomhaistear iníochtaigh thrádála ar aithint tosaigh ar an luach sonraisc, a mheasann cóirluach agus a iompraíonn costas amúchta ina dhiaidh sin. Ní bhaineann ús le trádáil agus iníochtaigh eile.

Aithnítear iasachtaí lena mbaineann ús ar an gcóirluach, arb ionann é agus luach na bhfáltas a fuarthas lúide costais shocraithe lena mbaineann go díreach. Tar éis na haitheanta tosaigh, luaitear na hiasachtaí seo ar an gcostas amúchta ag úsáid mhodh an ghlanráta úis.

Dí-aithnítear sócmhainní airgeadais agus dliteanais ar an gClár Comhardaithe nuair a scoireann an Grúpa de bheith ina pháirtí maidir le soláthar conartha ionstraime.

Fritháirítear sócmhainní airgeadais agus dliteanais, chomh maith leis an nglanmhéid arna chur in iúl sa chlár comhardaithe, nuair a bhíonn ceart infheidhmithe le dlí ag an nGrúpa na méideanna a fhritháireamh agus nuair atá sé beartaithe aige iad a shocrú ar ghlanbhonn nó an tsócmhainn a scaoileadh agus an dliteanas a shocrú ag an am céanna.

Soláthairtí agus dliteanais theagmhasacha

Aithnítear soláthair nuair a bhíonn oibleagáid reatha (dlíthiúil nó cuiditheach) ag an nGrúpa mar gheall ar theagmhas roimhe sin, agus is dócha go gceanglófaí ar an nGrúpa an oibleagáid sin a shocrú agus is féidir meastachán beacht a dhéanamh maidir le méid na hoibleagáide. Is é an méid a aithnítear mar sholáthar an meastachán is fearr maidir leis an gcomaoin a éilítear chun an oibleagáid reatha a shocrú ar an dáta tuairiscithe, agus na rioscaí agus neamhchinnteachtaí maidir leis an oibleagáid á gcur san áireamh. I gcás ina dtomhaistear soláthar ag úsáid sreafaí airgid a measadh chun an oibleagáid reatha a shocrú, is ionann an tsuim ghlanluacha agus luach láithreach na sreafaí airgid (nuair a bhíonn éifeacht an luach ama airgid ábhartha). Nuair a mheastar go n-aisghabhfaí roinnt sochar eacnamaíoch, nó na sochair eacnamaíocha ar fad, ó thrí pháirtí, a éilítear chun soláthar a shocrú, aithnítear infháltas mar shócmhainn má bhítear nach mór cinnte go bhfaighfí aisíocaíocht agus gur féidir méid an infháltais a thomhas go beacht.

Nuair nach dócha go mbeidh gá le heis-sreabhadh sochair gheilleagracha, nó nár féidir an méid a mheas go hiontaofa, nochtar an oibleagáid mar dhliteanas teagmhasach, mura bhfuil caoiseans ann go dtarlóidh eis-sreabhadh sochair geilleagracha. Déantar oibleagáidí a d'fhéadfadh a bheith i gceist, nárbh fhéidir iad a dheimhniú ach amháin má tharlaíonn nó mura dtarlaíonn ceann amháin nó níos mó de theagmhais sa todhchaí, a nochtadh mar dhliteanas theagmhasacha mura bhfuil caoiseans ann go dtarlóidh eis-sreabhadh sochair gheilleagracha.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Ionstraimí díorthacha airgeadais

Glacann an Grúpa páirt i mbabhtáil ráta úis chun an neamhchosaint roimh riosca ráta úis a bhainistiú. Nochtar tuilleadh mionsonraí maidir le hionstraimí díorthacha airgeadais i nóta 26.

Aithnítear ionstraimí díorthacha airgeadais ar an gcóirluach ar an dáta ar a gcuirtear tús leis an gconradh díorthach agus déantar atomhas air ina dhiaidh sin ar an gcóirluach ar dháta gach Clár Comhardaithe. Cinntear cóirluach na mbabhtálacha ráta úis ar an data tuairiscithe trí bhíthin na sreafaí airgid amach anseo a lascainiú ag úsáid fachtóirí lascainithe idirshuite ó chuir an ráta úis ar an dáta tuairiscithe arna gcoigeartú le haghaidh riosca creidmheasa an chontrapháirtí. Aithnítear an gnóthachan nó an cailteanas dá bharr sin mar bhrabús nó mar chaillteanas láithreach mura n-ainmnítear aon díorthach agus go bhfuil sé éifeachtach mar ionstraim fálaithe, agus i gcás den sórt sin, braitheann amú na haitheanta mar bhrabús nó mar chaillteanas ar staid an chaidrimh fhálaithe.

Ionstraimí fálaithe

Ainmníonn an Grúpa a bhabhtáil ráta úis mar fhálú ar an sreabhadh airgid. Éilíonn sé seo ar an nGrúpa a chinntiú go mbeidh an caidreamh cuntasaíochta fálaithe ailínithe lena spriocanna agus a straitéis bainistíochta riosca agus cur chuige a bheidh níos cáilíochtúla agus níos réamhbhreathnaithe chun measúnú ar éifeachtúlacht fál a chur i bhfeidhm. Ag céim cheaptha an chaidrimh fhálaithe, déanann an Grúpa taifead ar an gcaidreamh idir an ionstraim fálaithe agus an mhír fhálaithe, chomh maith lena chuid cuspóirí um bainistiú riosca agus an straitéis atá aige chun idirbhearta fálaithe éagsúla a ghlacadh. Anuas air sin, ag céim cheaptha an fhálaithe agus ar bhonn leanúnach, déanann an Grúpa taifead ar éifeacht ard na hionstraime fálaithe a úsáidtear sa chaidreamh fálaithe i ndáil leis na hathruithe ar shreabhadh airgid na míre fálaithe a fhritháireamh.

Saináithnítear scair éifeachtach na n-athruithe ar chóirluach na babhtála ráta úis agus tá siad incháilithe mar fhálú ar an sreabhadh airgid agus aithnítear iad in ioncam cuimsitheach eile agus carntar iad sa chothromas. Aithnítear an gnóthachan nó an cailteanas a bhaineann leis an scair neamhéifeachtach láithreach sa bhrabús nó sa chaillteanas, agus cuirtear san áireamh é sna costais airgeadais sa Ráiteas Ioncaim. Déantar méideanna carntha i gcothromas a athchúrsáil i mbrabús nó i gcaillteanas sna tréimhsí ina n-aithnítear an mhír fhálaithe i mbrabús nó cailteanas, ar an líne chéanna den Ráiteas Ioncaim leis an mír fhálaithe aitheanta.

Mura gcomhlíonann an ionstraim fhálaithe na critéir maidir le cuntasaíocht fhálaithe a thuilleadh, má théann sí in éag nó má dhíoltar, má fhoirceantar nó má fheidhmítear í, nó má chúlghairtear an t-ainmniú, scoirtear go hionchasach de chuntasaíocht fhálaithe.

Leagtar amach le nóta 26 na mionsonraí ar chóirluachanna babhtála ráta úis reatha an Ghrúpa a úsáidtear chun críocha fálaithe. Mionsonraítear gluaiseachtaí sa chúltaisce fálaithe sa chothromas chomh maith sa Ráiteas ar Ioncam Cuimsitheach.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Mallachar sócmhainní airgeadais

Éilítear le IFRS 9 go n-aithneofaí na soláthair mhallachair bunaithe ar chaillteanas mheasta do shochar ('ECL'). Baineann sé le sócmhainní airgeadais ar chostas amúchta, sócmhainní conartha faoi IFRS 15, ioncam ó chonradh le custaiméirí. Maidir le hinfháltais thrádála agus sócmhainní conartha, cuireann an Grúpa an cur chuige simplithe IFRS 9 i bhfeidhm chun cailteanas mheasta chreidmheasa a thomhas, rud a úsáideann lamháltas de chaillteanas a bhfuil súil leis thar shaolré. Tá na lamháltais chaillteanas ar shócmhainní airgeadais bunaithe ar an mbonn tuisceana faoi riosca loicthe agus rátaí cailteanas ionchais. Úsáideann an Grúpa breithiúnas agus na boinn tuisceana seo á ndéanamh agus na hionchuir á roghnú maidir leis na ríomhanna i ndáil le cailteanas measta ar chreidmheas, bunaithe ar pholasaí bainistíochta riosca creidmheasa an Ghrúpa, ar an stair, ar thosca reatha margaidh agus ar mheastacháin a fhéachann chun tosaigh ag deireadh gach tréimhse tuairiscithe.

Maidir le gach sócmhainn airgeadais eile, aithníonn an Grúpa ECL saoil i gcás méadú suntasach ar an riosca creidmheasa ón aithint tosaigh. Mar sin féin, mura bhfuil méadú suntasach tagtha ar an riosca creidmheasa ar an ionstraim airgeadais ón aithint tosaigh, tomhaiseann an Grúpa an lamháltas cailteanas don ionstraim airgeadais sin ag méid atá comhionann le ECL 12 mí. Léiríonn ECL Saoil na cailteanas chreidmheasa ionchasacha a thiocfaidh as gach teagmhas mainneachtana féideartha thar shaolré ionchais ionstraime airgeadais. I gcodarsnacht leis sin, léiríonn ECL 12 mí an scair de shaolré ECL a mheastar a eascróidh as teagmhais mhainneachtana ar ionstraim airgeadais a d'fhéadfadh tarlú laistigh de 12 mí tar éis an dáta tuairiscithe.

Iasachtaí lena mbaineann ús ar an luach cóir

Aithnítear iasachtaí lena mbaineann ús ar an gcóirluach, arb ionann é agus luach na bhfáltais a fuarthas lúide costais shocraithe lena mbaineann go díreach. Tar éis na haitheanta tosaigh, luaitear na hiasachtaí seo ar an gcostas amúchta ag úsáid mhodh an ghlanráta úis.

Ioncam airgeadais agus costais

Saothraítear ioncam úis ar thaiscí bainc agus fabhraítear é ar bhonn ama de réir na tagartha ar an bpríomhshuim gan íoc agus ar an nglanráta úis is infheidhme, arb é sin an ráta a lascainíonn na fáltais airgid mheasta amach anseo ar feadh shaolré mheasta na sócmhainne airgeadais chuig luach anonn na sócmhainne sin.

Saothraítear ioncam freisin trí bhíthin ús, arna gcoigeartú ag an mboilsciú, a ghearradh ar chostais iarchurtha i ndáil le tionscadail tarchurtha.

Cuimsíonn costais airgeadais ús ar iasachtaí agus babhtálacha ráta úis lena mbaineann. Aithnítear costais airgeadais mar chaiteachas sa tréimhse ina dtabhaítear iad, ach amháin i gcás ina mbaineann costais airgeadais go díreach le héadail, tógáil nó táirgeadh sócmhainní incháilithe; sa chás sin cuirtear san áireamh mar chostais iasachtaí iad.

Ríomhtar costais airgeadais ag úsáid modh an ráta úis ghlain, modh a bhaineann le ríomh costas amúchta dliteanas airgeadais agus leithdháileadh caiteachas úis thar an tréimhse ábhartha. Is ionann an ráta úis glan agus an ráta a lascainíonn na híocaíochtaí airgid measta amach anseo le linn shaolré mheasta an dliteanas airgeadais.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

Breithiúnais i ndáil le cuntasaíocht chriticiúil agus príomhfhoinsí na neamhchinnteachta meastacháin

Le hullmhú na Ráiteas Airgeadais, ní mór don bhainistíocht meastacháin agus boinn tuisceana a dhéanamh maidir leis na suimeanna glanluacha arna dtuairisciú le haghaidh sócmhainní agus dliteanas ar dháta an Chláir Chomhardaithe agus na méideanna arna dtuairisciú le haghaidh ioncaim agus caiteachais le linn na tréimhse sin nach bhfuil soiléir ó fhoinsí eile. Tá na meastacháin agus na boinn tuisceana ghaolmhara bunaithe ar thaithí stairiúil agus tosca eile a mheastar a bheith bainteach. Fágann saintréithe an mheastacháin go bhféadfadh torthaí iarbhir bheith difriúil leis na meastacháin sin. Measann an bhainistíocht gurb iad na meastacháin agus na boinn tuisceana chuntasaíochta a phléitear thíos a meastacháin chuntasaíochta ríthábhachtacha ('E') agus a breithiúnais ('J'):

• Forálacha (E, J)

Ar an 1 Eanáir 2020, tháinig Rialachán 2019/943 ón Aontas Eorpach ("an Rialachán") maidir leis an margadh inmheánach le haghaidh leictreachais i bhfeidhm, lena n-áirítear dliteanas féideartha le haghaidh an Ghrúpa faoi Airteagal 13. Is dócha go mbeidh oibleagáid íocaíochta ar an nGrúpa amhail an 30 Meán Fómhair 2023 de bhun an Rialacháin agus an pháipéir chinnidh SEM ó 22 Márta. Cé gur féidir raon torthaí a bheith ann, creideann na stiúrthóirí go bhfuil an raon réasúnta féideartha idir €101m agus €141m. Foráil de €106.5m (2022: €68.5m) mar an meastachán is fearr laistigh den réimse. Ós rud é gur meastachán é seo, áfach, tá seans ann go bhféadfadh an dliteanas ionchasach a bheith os cionn nó faoi bhun an raoin sin. Agus an dliteanas féideartha á mheas, rinne na stiúrthóirí boinn tuisceana maidir le léirmhíniú an pháipéir chinnidh SEM mar go bhfuil roinnt fadhbanna casta ag baint leis. Braithfidh an méid deiridh ar an mbealach a gcuirfidh Coiste an Mhargaidh Leictreachais Aonair Airteagail 12 agus 13 i bhfeidhm in Éirinn agus i dTuaisceart Éireann. Féach nóta 20 le haghaidh tuilleadh sonraí.

Tá roinnt cásanna dlí leanúnacha ag an nGrúpa a bhfuil soláthar iomlán de €53.4m (45.5m) aitheanta ina leith sna ráitis airgeadais maidir le cúiteamh féideartha a d'fhéadfadh a bheith dlite. Tá cinneadh na forála faoi réir breithiúnais a rinneadh tar éis stádas reatha na gcásanna, ár dtaithí ar chásanna comhchosúla agus comhairle ónár saineolaithe dlí go himmheánach agus go seachtrach, a chur san áireamh. Féach nóta 20 le haghaidh tuilleadh sonraí.

• Teagmhas Iarchlár Comhardaithe Neamh-Choigeartaithe (J)

Tá cinneadh an CMLA ar an 22 Márta maidir leis an bPacáiste um Fhuinneamh Glan faoi réir agóidí dlíthiúla atá ag ceistiú dlíthiúlacht an chinnidh a rinne an CRF ag gníomhú dó tríd an gCoiste CMLA. D'eisigh an Ard-Chúirt a Breithiúnas sa chás ar an 10 Samhain 2023, inár leagadh béim ar choinbhleachtaí i gCinneadh CMLA le hAirteagal 13. Ar dháta sínithe na ráiteas airgeadais, níl aon orduithe deiridh ón gcúirt agus níl aon mhodheolaíocht agus meicníocht shoiléir ann fós chun íocaíochtaí a dhéanamh. Níl treoir leasaithe eisithe fós ag CRF/CMLA maidir le conas a bhféadfaí an Breithiúnas a chur i bhfeidhm, agus d'fhéadfadh go mbeadh siad ag iarraidh achomharc a dhéanamh. Mar thoradh air sin, caitear leis an mBreithiúnas mar imeacht neamhchoigeartaithe tar éis an chláir chomhardaithe agus muid ag fanacht le tuilleadh treorach rialála.

Ag an am seo, tá deacrachtaí ann ag líonadh tionchair airgeadais go cruinn. Is é meastachán na bainistíochta ar an oibleagáid, dá mbeadh an Breithiúnas le coinneáil, go mbeadh sé idir €106.5m agus €302.6m. Tá sé seo faoi réir neamhchinnteachta meastachán suntasach mar gheall ar chastacht impleachtaí airgeadais Airteagal 13(7) de Rialachán 943 a léirmhíniú i gcomhthéacs an Bhreithiúnais. Féach nóta 28 le haghaidh tuilleadh sonraí.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

• Sócmhainní agus dliteanas airgeadais áirithe a eascraíonn as conarthaí um Ghiniúint Éigeandála Sealadach (J)

Ar an 7 Iúil 2022, thug an Coimisiún um Rialáil Fóntas (CRF) treoir do EirGrid cpt faoi Rialachán 28(10) de na Comhphobail Eorpacha chun cumas giniúna leictreachais éigeandála breise a sholáthar do thréimhse an gheimhridh 2023-2024 go dtí an geimhreadh 2025-2026 agus más gá go dtí deireadh an gheimhridh 2026-27. Mar thoradh air sin tá conarthaí déanta ag an nGrúpa a sholáthraíonn sócmhainní giniúna éigeandála sealadacha. Bhí na conarthaí seo casta go nádúrtha agus chruthaigh téarmaí an chonartha níos mó deacrachta mar gheall ar nádúr práinneach agus tábhachtach na gcásanna ar thug siad aghaidh orthu. Agus measúnú á dhéanamh ar an gcaoi a gcaitear le cuntasaíocht do na conarthaí seo, d'fhéach an Grúpa thar an bhfoirm dhlíthiúil agus ghlac sé bunsubstaint eacnamaíoch na socruithe mar gheall ar a dtéarmaí neamhchaighdeánacha agus a n-imeachtaí ó ghnáthchonarthaí tráchtála. Is éard a bhí i gceist le cur i bhfeidhm substaintí thar fhoirm sa chomhthéacs seo anailís chuimsitheach ar na tairbhí eacnamaíocha agus na rioscaí a bhaineann leis na conarthaí. Níl sócmhainn inlámhsithe aitheanta ag an nGrúpa toisc go bhfuil sé socraithe againn go bhfuil dóchúlacht an-íseal ag an tsócmhainn go dtáirgfear nó go n-aistroidh sé sochair eacnamaíocha chuig an nGrúpa. Tá sócmhainní agus dliteanas airgeadais aitheanta ag an nGrúpa ag eascairt as an gconradh mar go bhfuil an t-idirbheart struchtúrtha ar bhealach ina bhfuil an Grúpa ag éascú seachadadh Giniúint Éigeandála Sealadach trí mhaoiniú a ghnóthófar ar deireadh trí TUoS. Aithníodh €74.6m i réamhíocaíochtaí a léiríonn an maoiniú roimh ré do na sócmhainní agus aithníodh €96.3m i nithe iníoctha eile a léiríonn dliteanas gan íoc ar na conarthaí. Aithnítear €214.9m mar infháiltais eile arb ionann é agus na suimeanna atá dlite ó cheann de na húnéirí láithreacha giniúna éigeandála sealadacha. Tá luach carraeireachta €232.7m ag an infháiltas fadtéarmach ach tá sé lascainithe go €214.9m ag baint úsáide as ráta lascaine 4.09% a léiríonn an ráta úis margaidh atá i réim d' ionstraim chomhchosúil le rátáil chreidmheasa comhchosúil.

• Saolré ionchais maoin, gléasra agus trealamh agus sócmhainní doláimhsithe (E)

Léiríonn maoin, gléasra agus trealamh agus sócmhainní doláimhsithe scair shuntasach de shócmhainní iomlána an Ghrúpa. Braitheann an muirear bliantúil dímhéasa agus amúchta ar shaolré ionchais gach cineáil sócmhainne go príomha agus, i dtosca áirithe, meastacháin na luachanna iarmharacha. Déanann an bhainistíocht athbhreithniú rialta ar an tsaolré ionchais agus na luachanna iarmharacha seo agus athraíonn sé iad más gá chun teacht leis na tosca reatha. Bíonn an tsaolré bunaithe ar thaithí stairiúil le sócmhainní comhchosúla chomh maith le hionchasú teagmhas amach anseo, a d'fhéadfadh difear a dhéanamh don tsaolré, amhail athruithe ar theicneolaíocht. Go dtí seo, ní raibh athruithe ábhartha ar mhuirear dímhéasa agus amúchta an Ghrúpa mar thoradh ar an tsaolré ionchais.

• Léasanna (E, J)

Agus an ráta iasachta incriminteach le haghaidh conarthaí léasa/dlíteanas á chinneadh, bhain an Grúpa úsáid as eolas tagarmharcála seachtrach, nuair a bhí sé in ann, agus cuireadh téarma an léasa san áireamh. Tá breithiúnas maidir le cinneadh théarma léasa na gconarthaí, roghanna athnuachana san áireamh, curtha i bhfeidhm ag an nGrúpa. Má bhíonn an Grúpa cinnte a dhóthain maidir le feidhmiú roghanna den sórt sin, déanfaidh sé sin difear do théarma an léasa, agus do mhéid na ndlíteanas léasa agus na sócmhainní i ndáil le ceart úsáide a aithnítear dá réir sin. Déanann an Grúpa measúnú ar na meastacháin agus na breithiúnais seo arís má tharlaíonn teagmhas suntasach nó athrú suntasach ar na tosca.

2. Ráiteas faoi na Beartais Chuntasaíochta (Ar lean)

• Oibleagáidí Sochair Scoir (E)

Oibríonn an Grúpa dhá phlean pinsin le sochar sainithe darb ainm 'EirGrid Fund' [Ciste EirGrid] agus 'SONI Pension Scheme' [Scéim Phinsin SONI]. Tá níos mó sonraí maidir leis na pleananna seo ar fáil i nóta 23. Tá luacháil achtúireach dhliteanais an phlean pinsin bunaithe ar thiomhdí airgeadais agus déimeagrafacha éagsúla faoin todhchaí lena n-áirítear rátaí lascaine, boillsciú, méaduithe tuarastail, arduithe pinsin agus rátaí básmhairéachta a bhfuil an ráta lascaine ina thiomhde rithábhachtach. Ríomhann achtúirí atá cáilithe go neamhspleách oibleagáidí an Ghrúpa i ndáil leis na pleananna agus déantar na hoibleagáidí a nuashonrú go bliantúil ar a laghad. Tá an oibleagáid amhail an 30 Meán Fómhair 2023 cothrom le €172.2m (2022: €162.7m) agus is ionann cóirluach na sócmhainní plean agus €182.1m (2022: €177.2m). Fágann sé seo glan-easnamh pinsin de €9.9m le haghaidh an Ghrúpa roimh cháin iarchurtha (2022: €13.4m barrachas).

• Cáin iarchurtha (E)

Aithnítear sócmhainní cánach iarchurtha a mhéid is dócha go mbeidh brabús cánach amach anseo ar fáil agus is féidir aon chaillteanas cánach neamhúsáidte agus creidmheas cánach neamhúsáidte a úsáid ina leith seo. Measann an Grúpa an méid is dócha de bhrabúis inchánacha amach anseo, ag úsáid bonn tuisceana atá comhsheasmhach leo sin a chuirtear i bhfeidhm i ríomhanna laige. Is gá meastacháin a úsáid chun na ríomhanna sin a dhéanamh.

Bhí an tsócmhainn cánach iarchurtha amhail an 30 Meán Fómhair 2023 cothrom le €9.0m (2022: sócmhainn cánach iarchurtha de €4.2m). Bhí an dliteanas cánach iarchurtha amhail an 30 Meán Fómhair 2023 cothrom le €35.8m (2022: dliteanas cánach iarchurtha de €34.5m).

Tá réimsí eile ann ina n-éilítear meastacháin chuntasaíochta agus breithiúnas ach ní mheastar go bhfuil siad chomh suntasach céanna leis na nithe a luaitear thuas.

3. Eolas Deighleoige agus Ioncaim

Is ionann deighleog fheidhmiúil agus cuid d'eintiteas a bhíonn rannpháirteach i ngníomhaíochtaí gnó ónar féidir leis ioncam a shaothrú agus costais a thabhtú, a ndéanann an Bord, príomhchinnteoir an eintitis i ndáil leis an oibriúchán, athbhreithniú rialta ar a thorthaí oibriúcháin, chun cinntí a dhéanamh maidir leis na hacmhainní atá le leithdháileadh ar an deighleog agus measúnú a dhéanamh ar an bhfeidhmíocht agus le feiceáil cén t-eolas airgeadais scoite atá ar fáil. Déantar anailís ar an nGrúpa i gcúig deighleog intuairiscithe chun críocha tuairiscithe inmheánaigh:

- Oibritheoir Córais Tarchurtha EirGrid, a fhaigheann a chuid ioncaim ó sholáthar seirbhísí mar an Oibritheoir Córais Tarchurtha in Éirinn agus rialaíonn an Coimisiún um Rialáil Fónais é. Tá trádáil i ndáil le EirGrid Telecoms Designated Activity Company, cuideachta a bhainistíonn ceadúnas an chábbla snáthoptaice tráchtála arna thógáil mar chuid de thionscadal an Idirnascaire Thoir-Thiar curtha san áireamh i ndeighleog Oibritheora Córais Tarchurtha EirGrid mar gheall ar a mhéid coibhneasta. Tá sciar TSO EirGrid i sócmhainní agus dliteanais an tidirnascaire Ceilteach DACanna curtha san áireamh i ndeighleog TSO EirGrid agus nochtar na sócmhainní agus dliteanais seo ar leithligh sa nóta ar chomhoibríocht (nóta 11). Tá Trádáil i gCuideachta Gníomhaíochta Ainmnithe EirGrid SPV 2022, an chuideachta a bunaíodh chun críocha seachadadh giniúna éigeandála sealadach a sholáthar san áireamh i ndeighleog EirGrid TSO mar go ndéanfar aon chostais a aisghabháil trí TUoS.
- Oibritheoir sa Mhargadh Leictreachais Aonair (SEMO) a fhaigheann a chuid ioncaim ó bheith ina Oibritheoir Margaidh le haghaidh mhargadh mórdhíola an leictreachais ar oileán na hÉireann.
- Malartán Cumhachta an Oibritheora sa Mhargadh Leictreachais aonair ('SEMOp'), a fhaigheann a chuid ioncaim ó sholáthar ceantanna an lá dar gcionn agus margáí ionlae le haghaidh trádála sa Mhargadh Leictreachais Aonair (SEM) tar éis a cheapacháin mar oibritheoir ainmnithe sa mhargadh leictreachais ('NEMO') ar oileán na hÉireann.
- Oibritheoir Córais Tarchurtha SONI, atá ceadúnaithe ag Rialtóir Fónais Thuaisceart Éireann agus a fhaigheann a chuid ioncaim ó bheith ina Oibritheoir Córais Tarchurtha i dTuaisceart Éireann. Tá trádáil in EirGrid UK Holdings Limited, cuideachta shealbháíochta fhochuideachta SONI curtha san áireamh i ndeighleog Oibritheora Córais Tarchurtha SONI.
- Oibríocht agus úinéireacht an Idirnascaire Thoir-Thiar, arb é an nasc idir eangaí leictreachais na hÉireann agus an Ríocht Aontaithe é.

3. Eolas Deighleoige agus Ioncaim (Ar lean)

Is iad seo a leanas na torthaí deighleoige le haghaidh na bliana airgeadais dar críoch an 30 Meán Fómhair 2023:

Nóta	Oibritheoir Córtais Tarchurtha EirGrid		SEMO px	SONI TSO	EWIC	Cur as an áireamh	Iomlán
	€'000	€'000					
Míreanna an Ráitis ar Ioncam							
Ioncam na deighleoige	979,401	16,555	4,565	122,316	71,431	(53,752)	1,140,516
Costais dhíreacha	(783,528)	–	(2,368)	(135,314)	(504)	53,752	(867,962)
Ollbhrabús	195,873	16,555	2,197	(12,998)	70,927	–	272,554
Costais oibriúcháin eile (gan dímhéas nó amúchadh san áireamh)	(82,764)	(13,661)	(1,619)	(23,098)	(15,494)	–	(136,636)
Dímhéas agus amúchadh (glanmhéid an deontais amúchta)	(24,833)	(3,780)	(192)	(7,193)	(13,496)	–	(49,494)
Iomlán na gcostas oibriúcháin eile	(107,597)	(17,441)	(1,811)	(30,291)	(28,990)	–	(186,130)
Brabús oibriúcháin	88,276	(886)	386	(43,289)	41,937	–	86,424
Ús agus ioncam eile							16,730
Costais airgeadais							(31,947)
Brabús roimh chánachas							71,207
Muirear na cánach ioncaim							(11,255)
Brabús don bhliain							59,952
Míreanna an Chláir Chomhardaithe							
Sócmhainní na deighleoige	1,545,773	284,350	3,302	103,360	427,351	–	2,364,136
Dea-thoil agus sócmhainní doláimhsithe	12						2,038
Iomlán na sócmhainní mar a thuairiscítear sa Chlár Comhardaithe Comhdhlúite							2,366,174
Dlíteanas na deighleoige	1,220,752	237,638	802	83,240	193,993	–	1,736,425
Iomlán na ndlíteanas mar a thuairiscítear sa Chlár Comhardaithe Comhdhlúite							1,736,425

3. Eolas Deighleoige agus Ioncaim (Ar lean)

Is iad seo a leanas na torthaí comparáideacha deighleoige le haghaidh na bliana airgeadais dar críoch an 30 Meán Fómhair 2022:

Nóta	Oibritheoir Córtais Tarchurtha EirGrid		SEMO px	SONI TSO	EWIC	Cur as an áireamh	Iomlán
	€'000	€'000					
Míreanna an Ráitis ar Ioncam							
Ioncam na deighleoige	658,150	21,069	4,371	143,804	83,180	(48,951)	861,623
Costais dhíreacha	(505,771)	–	(3,202)	(105,731)	(366)	48,951	(566,119)
Ollbhrabús	152,379	21,069	1,169	38,073	82,814	–	295,504
Costais oibriúcháin eile (gan dímhéas nó amúchadh san áireamh)	(75,237)	(11,047)	(1,734)	(19,416)	(12,751)	–	(120,185)
Dímhéas agus amúchadh (glanmhéid an deontais amúchta)	(23,969)	(3,193)	(66)	(6,848)	(13,558)	–	(47,634)
Iomlán na gcostas oibriúcháin eile	(99,206)	(14,240)	(1,800)	(26,264)	(26,309)	–	(167,819)
Brabús oibriúcháin	53,173	6,829	(631)	11,809	56,505	–	127,685
Ús agus ioncam eile							4,287
Costais airgeadais							(17,057)
Brabús roimh chánachas							114,915
Muirear na cánach ioncaim							(16,629)
Brabús don bhliain							98,286
Míreanna an Chláir Chomhardaithe							
Sócmhainní na deighleoige	851,476	213,211	3,252	105,948	441,280	–	1,615,167
Dea-thoil agus sócmhainní doláimhsithe	12						1,982
Iomlán na sócmhainní mar a thuairiscítear sa Chlár Comhardaithe Comhdhlúite							1,617,149
Dlíteanas na deighleoige	626,076	163,732	1,864	50,993	207,421	–	1,050,086
Iomlán na ndlíteanas mar a thuairiscítear sa Chlár Comhardaithe Comhdhlúite							1,050,086

Eolas geografach

	Ioncam		Sócmhainní neamhreacha	
	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Éire	1,012,913	711,451	571,880	560,695
An Ríocht Aontaithe	127,603	150,172	23,240	23,926
Iomlán	1,140,516	861,623	595,120	584,621

3. Eolas Deighleoige agus Ioncaim (Ar lean)

Eolas maidir le sruthanna ioncaim

- Cuimsíonn ioncaim Oibritheora Córais Tarchurtha EirGrid agus SONI muirir maidir le hÚsáid Tarchurtha an Chórais atá riachtanach le haghaidh oibriú slán an chórais leictreachais.
- Is ionann ioncaim SEMO agus muirir le haghaidh oibritheoirí margaidh rannpháirteacha SEMO a úsáidtear chun na costais a bhaineann le riar an mhargaidh a aisghabháil.
- Is ionann na hioncaim SEMOpx agus muirir le haghaidh mhargadh rannpháirteach SEMOpx a cheadaíonn dóibh rochtain a fháil ar mhargadh an lá dar gcionn agus ar an margadh ionlae, agus trádáil a dhéanamh iontu.
- Chuimsigh ioncam le haghaidh an Idirnascaire Thoir-Thiar le haghaidh na bliana airgeadais taraif rialaithe na bliana airgeadais de €1.2m (2022: €9.3m). Baineann an chuid eile den ioncam i leith an Idirnascaire Thoir-Thiar le hioncam brú tráchtá de €35.5m (2022: €33.2m) agus ioncam ó sholáthar seirbhísí eile don chóras €22.4m (2022: €16.2m). Chomh maith leis sin, fuair an tIdirnascaire Thoir-Thiar €12.2m (2022: €24.4m) in íocaíochtaí acmhainne freisin don bhliain agus ioncam eile de €0.1m (2022: €0.1). B'ionann fáiltais Ceart Tarchurtha Airgeadais ("FTR") agus éinias (2022: € nialas) toisc go raibh tionchar ag an mBreathimeacht ar thrádáil trasteorann EWIC mar nach féidir FTRanna a thrádáil. Faoin gComhaontú Saorthrádála, tá socrúithe trádála nua SEM-GB don Mhargadh don Chéad Lá Eile le bunú, le comhaontú agus le cur chun feidhme chun socrú amach anseo a chur i bhfeidhm.

Eolas maidir le mórchustaiméirí

Áirítear le hioncaim deighleoige Oibritheora Córais Tarchurtha EirGrid de €979.4m le haghaidh na bliana airgeadais go dtí an 30 Meán Fómhair 2023 (2022: €658.2m), ioncaim de thart ar €388.2m (2022: €284.8m), €136.6m (2022: €95.5m), €134.9m (2022: €81.6m), agus €77.1m (2022: €54.9m) a d'eascair as díolacháin leis na ceithre chustaiméir is mó atá ag an deighleog.

Áirítear le hioncaim deighleoige SEMO de €16.5m le haghaidh na bliana airgeadais go dtí an 30 Meán Fómhair 2023 (2022: €21.1m), ioncaim de thart ar €7.4m (2022: €9.2m), €3.2m (2022: €0.1m), €2.8m (2022: €5.9m) agus €1.2m (2022: €1.6m) a d'eascair as díolacháin leis na ceithre chustaiméir is mó atá ag an deighleog.

Áirítear le hioncaim deighleoige SEMOpx de €4.5m le haghaidh na bliana airgeadais go dtí an 30 Meán Fómhair 2023 (2022: €4.4m), ioncaim de thart ar €1.1m (2021: €1.2m), €0.7m (2022: €0.4m), €0.6m (2022: €0.5m) agus €0.3m (2022: €0.3m) a d'eascair as díolacháin leis na ceithre chustaiméir is mó atá ag an deighleog.

Áirítear le hioncaim deighleoige Oibritheora Córais Tarchurtha SONI de €122.3m le haghaidh na bliana airgeadais go dtí an 30 Meán Fómhair 2023 (2022: €143.8m), ioncaim de thart ar €38.9m (2022: €46.2m), €32.5m (2022: €39.3m), €23.5m (2022: €27.1m) agus €8.2m (2022: €9.2m) a d'eascair as díolacháin leis na ceithre chustaiméir is mó atá ag an deighleog.

Iarmhéideanna conarthaí

Áirítear le trádáil agus infháiltais eile (nóta 15) €162.3m (2022: €115.6m) a bhaineann le hinfháiltais ó chonarthaí le custaiméirí.

Áirítear le trádáil agus iníocthaigh eile (nóta 16) €12.2m (2022: €12.4m) a bhaineann le dliteanais chonarthaí. €3.8m (2022: €2.2m) de dhilteanais chonarthaí na bliana roimhe mar ioncaim le linn na bliana.

4. Fostaithe

Meánlíon na ndaoine arna bhfostú ag an nGrúpa le linn na bliana go dtí an 30 Meán Fómhair 2023 ná 546 (2022: 506), gan an fhoireann a bhaineann le tionscadail chaipitil san áireamh.

Meánlíon na ndaoine a bhí bainteach le tionscadail chaipitil le linn na bliana go dtí an 30 Meán Fómhair 2023 ná 94 (2022: 87). Caipitlódh na costais foirne a bhain leis na fostaithe sin agus ba é €9.7m an t-iomlán don bhliain go dtí an 30 Meán Fómhair 2023 (2022: €8.2m).

Meánlíon na ndaoine arna bhfostú ar bhonn míosúil de réir gníomhaíochta gnó:

	Bliain go dtí 30 MF 2023 Lion	Bliain go dtí 30 MF 2022 Lion
Oibritheoir Córais Tarchurtha EirGrid	371	344
SONI TSO	96	92
SEMO	63	54
SEMOpx	9	10
EWIC	7	6
Tionscadail chaipitil	94	87
Iomlán	640	593

An luach saothair iomlán, tuarastal na Stiúrthóirí Feidhmiúcháin san áireamh, comhdhéanta:

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Pá agus tuarastail	48,530	44,286
Costais árachais sóisialta	5,256	4,808
Costais as sochair scoir eile	6,092	10,235
Luach saothair iomlán arna íoc le fostaithe	59,878	59,329
Costais fostaithe arna ngearradh ar an Ráiteas Ioncaim	50,228	51,199
Costais fostaithe chaipitilthe	9,650	8,130
Luach saothair iomlán arna íoc le fostaithe	59,878	59,329

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Cúiteamh le haghaidh príomhphearsanra bainistíochta:		
Tuarastail agus sochair ghearrthréimhseacha fostaithe	1,944	1,983

Sainmhínítear príomhphearsanra bainistíochta mar an Bord Stiúrthóirí, an Príomhfeidhmeannach agus an seachtar ball ar an bhFoireann Feidhmiúcháin.

5. Costais Oibriúcháin Eile

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Costais fostaí (nóta 4)	50,228	51,199
Dímheas sealúcháis, gléasra agus trealaimh (nóta 13)	21,544	21,567
Amúchadh sócmhainní doláimhsithe (nóta 12)	27,941	25,487
Dímheas sócmhainní i ndáil le ceart úsáide (nóta 14)	3,401	3,660
Amúchadh deontais (nóta 17)	(3,239)	(3,293)
Oibriúcháin agus cothabháil	86,255	69,199
Iomlán	186,130	167,819

6. Úis agus Ioncam Eile, agus Costais Airgeadais

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Ioncam Úis:		
Úis eile	(2,786)	(4,035)
Ioncam úis ar thaiscí	(13,174)	(252)
Glan-ús ar an scéim pinsin (nóta 23)	(770)	–
Ioncam Úis Iomlán	(16,730)	(4,287)
Costais Airgeadais:		
Iasacht bhainc agus rótharraingtí	13,719	15,981
Ús barúlach	17,747	–
Ús léasa (nóta 14)	481	536
Glan-ús ar an scéim pinsin (nóta 23)	–	540
Costais airgeadais iomlána	31,947	17,057

Tá an Grúpa neamhchosanta ar riosca ráta úis toisc go bhfaigheann sé cistí ar iasacht ag rátaí comhlúthacha úis. Bainistíonn an Grúpa an riosca agus meascán cuí iasachtaí ag rátaí seasta agus comhlúthacha á choinneáil aige agus úsáid á bhaint aige as conarthaí babhtála ráta úis. Áirítear ar líne na n-iasachtaí bainc agus na rótharraingtí an t-ús a athrangaítear ón gcúlchiste fáilithe sreabhaidh airgid.

7. Brabús Roimh Chánachas

Tugtar an brabús roimh cháin tar éis ghearradh/ (chur do shochar) na nithe a leanas:

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Dímheas (nóta 13 agus nóta 14)	24,946	25,227
Amúchadh sócmhainní doláimhsithe (nóta 12)	27,941	25,487
Amúchadh deontais (nóta 17)	(3,239)	(3,293)
Cailteanas/ (gnóthachan) sa mhalartán eachtrach	(884)	1,937

Is iad seo a leanas na luachanna saothair comhiomlána a íocadh le stiúrthóirí, nó na luachanna saothair comhiomlána atá le fáil ag stiúrthóirí, i ndáil le seirbhísí incháilithe:

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
– le haghaidh seirbhísí mar Stiúrthóir	102	122
– le haghaidh seirbhísí mar Stiúrthóir Feidhmiúcháin	234	213
Iomlán	336	335

Ranníocaíochtaí comhiomlána íoctha, láimhseáilte mar ranníocaíochtaí íoctha nó inioctha i rith na bliana airgeadais le scéim sochair scoir ina leith seirbhísí cáilitheacha stiúrthóirí:

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
– scéimeanna le sochar sainithe (le haghaidh an Stiúrthóra Feidhmiúcháin)	66	60

Níl ach Stiúrthóir amháin (an Príomhfheidhmeannach) i scéim pinsin. Is scéim le sochar sainithe é seo.

Déantar anailís ar luach saothair an iniúcháin i dtaobh na bliana airgeadais mar a leanas:

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
– iniúchadh ar ghrúpchuideachtaí	445	401
– seirbhísí dearbhaithe eile	23	23
– seirbhísí comhairleacha cánach	–	–
– seirbhísí neamh-iniúcháireachta eile	–	–

8. Cánacha Ioncaim

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Costas na cánach reatha	18,348	16,272
Coigeartú maidir leis an mbliain roimhe	(2,734)	(193)
Costas na cánach reatha	15,614	16,079
Cáin iarchurtha a bhaineann le bunsamhaltú agus malartú difríochtaí sealadacha	(4,359)	550
Coigeartú maidir leis an mbliain roimhe	-	-
Costas cánach iarchurtha	(4,359)	550
Costas cánach ioncaim le haghaidh na bliana	11,255	16,629

Is féidir an muirear iomlán le haghaidh na bliana airgeadais a réiteach le brabús cuntasaióchta mar seo a leanas:

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Brabús roimh cháin	71,207	114,915
Cánachas ar an ráta caighdeánach de 12.5% (2022: 12.5%)	8,901	14,364
Éifeacht na rátaí cánach níos airde ar ioncam eile	508	119
Éifeacht an ioncaim agus na gcostas a cuireadh as an áireamh agus brabús cánach á chinneadh	2,795	1,299
Éifeacht na rátaí cánach níos airde ar (chailteanais)/gnóthachain i bhfochuideachtaí na Ríochta Aontaithe	(5,850)	920
Coigeartuithe maidir le blianta roimhe seo	(1,457)	(193)
Caillteanais ar aghaidh	4,335	-
Difríochtaí eile	2,023	120
Costas cánach ioncaim arna aithint sa Ráiteas ar Ioncam	11,255	16,629

Fachtóirí a d'fhéadfadh difear a dhéanamh do rátaí cánach todhchaí agus nochtuithe eile

Táthar ag súil go dtiocfaidh méadú ar ráta cánach éifeachtach foriomlán na Cuideachta tar éis treoir Choimisiún an AE a achtú maidir le moltaí an ECFE maidir le híosráta cánach domhanda 15%. Mar thoradh ar aon mhéadú ar rátaí cánach corparáide nó athruithe ar bhonn ríomha de bharr Cholún a Dó d'íocfadh an Chuideachta cánacha corparáide níos airde amach anseo. Is é 25% an ráta caighdeánach cánach sa RA. Ní mór iarmhéideanna cánach iarchurtha a aithint ag an ráta cánach todhchaí is infheidhme nuair atáthar ag súil go leachtófar an t-iarmhéid.

8. Cánacha Ioncaim (Ar lean)

Eascraíonn sócmhainní/(dliteanais) cánach iarchurtha ó na nithe a leanas:

	Doláimhsithe Sócmhainní €'000	Luathaithe cáin dimheas €'000	Dul ar scor sochair oibleagáidí €'000	Sreabhadh airgid fálta €'000	Caillteanais chánach €'000	Iomlán €'000
(Dlíteanais)/sócmhainn cánach iarchurtha amhail an 1 Deireadh Fómhair 2021	(416)	(34,193)	5,514	9,025	4,765	(15,305)
Creidmheas/(muirear) ar an Ioncam Ráiteas don bhliain	-	1,556	(47)	-	(2,059)	(550)
Muirear ar Ráiteas Ioncaim Chuimsithigh	-	-	(7,148)	(7,550)	-	(14,698)
Difríochtaí malairte	187	(16)	10	-	-	181
(Dlíteanais)/sócmhainn cánach iarchurtha amhail an 30 Meán Fómhair 2022	(229)	(32,653)	(1,671)	1,475	2,706	(30,372)
Muirear ar an Ioncam Ráiteas don bhliain	-	(1,149)	(776)	-	6,285	4,360
Creidmheas/(muirear) ar Ráiteas an Ioncaim Chuimsithigh	-	-	1,304	(1,930)	-	(626)
Difríochtaí malairte	(167)	11	1	-	37	(118)
(Dlíteanais)/sócmhainn cánach iarchurtha amhail an 30 Meán Fómhair 2023	(396)	(33,791)	(1,142)	(455)	9,028	(26,756)
Sócmhainn cánach iarchurtha	-	-	-	-	9,028	9,028
Dlíteanais cánach iarchurtha	(396)	(33,791)	(1,142)	(455)	-	(35,784)
Iomlán 30 Meán Fómhair 2023	(396)	(33,791)	(1,142)	(455)	9,028	(26,756)
Sócmhainn cánach iarchurtha	-	-	-	1,475	2,706	4,181
Dlíteanais cánach iarchurtha	(229)	(32,653)	(1,671)	-	-	(34,553)
Iomlán 30 Meán Fómhair 2022	(229)	(32,653)	(1,671)	1,475	2,706	(30,372)

Anailís ar na (dlíteanais)/sócmhainní cánach iarchurtha de réir na dlínse cánach:

	30 MF 2023 €'000	30 MF 2022 €'000
Éire	(36,721)	(30,660)
An Ríocht Aontaithe	9,965	288
Glandlíteanais cánach iarchurtha	(26,756)	(30,372)

9. Díbhinní

Mar a léirítear i nóta 18, tá cineál amháin de scairchaipiteal ag an gcuideachta i gceist, Gnáthscaireanna. Is iad seo a leanas na díbhinní i ndáil leis an gcineál scairchaipitil seo:

Díbhinní le haghaidh Scairshealbhóirí	30 MF 2023 €'000	30 MF 2022 €'000
Cothromas		
Díbhinn arna hioc – €133.33 in aghaidh na Gnáthscaire	4,000	4,000
Iomlán	4,000	4,000

Molann Stiúrthóirí an Ghrúpa iocaíocht díbhinne deiridh de €4,000,000 (2022: €4,000,000) don bhliain airgeadais dar críoch an 30 Meán Fómhair 2023.

10. Infheistíochtaí Cóirluacha

	30 MF 2023 €'000	30 MF 2022 €'000
An t-iarmhéid amhail an 1 Deireadh Fómhair 2022	356	356
Breiseanna	–	–
An t-iarmhéid amhail an 30 Meán Fómhair 2023	356	356

In 2018 fuair EirGrid leas cothromais de 4.75% in Joint Allocation Office S.A., cuideachta atá cláraithe i Lucsamburg, le haghaidh €0.2m. Faoi Rialacha AE, ceanglaítear ar Oibritheoirí Córais Tarchurtha Ardán Leithdháilte Lárnach a chur i bhfeidhm i ndáil le hacmhainn ar idirnascairí. Tá EirGrid, agus é ina Oibritheoir Córais Tarchurtha deimhnithe le haghaidh an Idirnascaire Thoir-Thiar, anois ina scairshealbhóir in Joint Allocation Office (JAO).

Faoi na rialacha Eorpacha (Cóid Líonraí), ceanglaítear ar EirGrid bheith ag comhoibriú ar bhonn réigiúnach le 'Comhordaitheoir Slándála Réigiúnach' (CSR) amháin ar a laghad agus mar sin de, fuair sé leas cothromais de 5% i CSR Coreso SA, cuideachta atá cláraithe sa Bheilg, le haghaidh €0.1m in 2018.

11. Leas i gComhoibríochtaí

Tá leas cothromais de 50% ag EirGrid cpt san Idirnascaire Ceilteach DAC, cuideachta atá corpraithe in Éirinn, ar comhshocrú é idir EirGrid cpt agus Réseau De Transport D'Électricité ('RTE'). Is nasc leictreachais faoin bhfarraige é tionscadal an Idirnascaire Cheiltigh, a nascann Éire agus an Fhrainc. Is é cuspóir an chomhshocrú ná soláthar, riaradh, bainistiú agus cur le dearadh, forbairt agus tógáil an Idirnascaire Ceilteach i gcéimeanna éagsúla. Bhog an tionscadal ón gcéim mhionsonraithe dearaidh agus toilithe go dtí an chéim tógála i rith na bliana.

Faoi IFRS 11, aicmíonn an Grúpa a leas i gcomhshocrúithe mar chomhoibríochtaí nó comhfhiontair, ag brath ar chearta an Ghrúpa i leith sócmhainní agus i leith oibleagáidí i ndáil le dliteanas na gcomhshocrúithe. Agus measúnú á dhéanamh, pléann an Grúpa struchtúr agus foirm dhlíthiúil na socrúithe, téarmaí conartha an tsocrúithe lena n-aontaíonn na páirtithe agus firicí agus tosca eile nuair is ábhartha.

11. Leas i gComhoibríochtaí (Ar lean)

Cé gur eintiteas dlíthiúil ar leith é Celtic Interconnector DAC, thug an Grúpa cuntas air mar oibríocht chomhpháirteach mar gheall ar na socrúithe conartha atá i bhfeidhm idir EirGrid cpt agus RTE. Tá an t-airgead á sholáthar ag an dá pháirtí chun dliteanas Celtic Interconnector DAC a shocrú agus cuirtear a aschur ar fáil don dá pháirtí.

Mar thoradh air sin, tá cuntas tugtha ag an nGrúpa ar a sciar de shócmhainní, dliteanas, ioncam agus speansais Celtic Interconnector DAC ina Ráitis Airgeadais Ghrúpa ar bhonn líne ar líne. Meastar go bhfuil 50% de na cearta i ndáil leis na sócmhainní agus 50% de na hoibleagáidí as na dliteanas faoi úinéireacht EirGrid plc.

Tá na méideanna a leanas ó Celtic Interconnector DAC curtha san áireamh i Ráitis Airgeadais an Ghrúpa ar bhonn líne ar líne:

	30 MF 2023 €'000	30 MF 2022 €'000
Sócmhainní neamhreacha	–	–
Sócmhainní reacha	303	535
Iomlán na sócmhainní	303	535
Cothromas iomlán	63	12
Dlíteanas reacha	240	523
Dlíteanas iomlána	240	523
Iomlán an chothromais agus na n-dlíteanas	303	535

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Ioncam		27
Costais		(21)
Brabús oibriúcháin	5	6

Is comhoibríochtaí 75/25 iad SEMO agus SEMOpX idir EirGrid cpt (an Mháthairchuideachta) agus SONI Teoranta (fochuideachta 100%) agus mar sin tá 100% de sciar na gcomhoibríochtaí sin curtha san áireamh i Ráitis Airgeadais an Ghrúpa agus nochtar go leithleach i nóta 3 iad. Tá nochtadh breise maidir leis na comhoibríochtaí sin agus sciar 75% de shócmhainní, dliteanas, ioncam agus speansais na Máthairchuideachta leagtha amach i nóta 30 (F).

12. Sócmhainní Doláimhsithe

	Dea-thoil €'000	Comhaontuithe ceadúnais €'000	Margadh Leictreachais Aonair Comhtháite €'000	Bogearraí TF eile €'000	Bogearraí atá á bhforbairt €'000	Iomlán €'000
Costas						
An t-iarhmhéid amhail an 1 Deireadh Fómhair 2021	4,493	18,233	105,231	62,842	14,344	205,143
Breiseanna	-	-	-	-	19,844	19,844
Aistriú (chuig)/ ó shócmhainní eile	-	-	4,232	1,972	(6,204)	-
Difríochtaí malairte	(162)	(673)	(836)	(849)	(357)	(2,877)
An t-iarhmhéid amhail an 30 Meán Fómhair 2022	4,331	17,560	108,627	63,965	27,627	222,110
Breiseanna	-	-	-	-	25,764	25,764
Aistriú (chuig)/ ó shócmhainní eile	-	-	8,257	8,838	(17,095)	-
Difríochtaí malairte	147	582	759	771	248	2,507
An t-iarhmhéid amhail an 30 Meán Fómhair 2023	4,478	18,142	117,643	73,574	36,544	250,381
Amúchadh carntha						
An t-iarhmhéid amhail an 1 Deireadh Fómhair 2021	4,493	16,161	59,319	55,041	-	135,014
Amúchadh	-	-	21,605	3,882	-	25,487
Difríochtaí malairte	(162)	(583)	(759)	(779)	-	(2,283)
An t-iarhmhéid amhail an 30 Meán Fómhair 2022	4,331	15,578	80,165	58,144	-	158,218
Amúchadh	-	-	22,184	5,757	-	27,941
Difríochtaí malairte	147	529	628	690	-	1,994
An t-iarhmhéid amhail an 30 Meán Fómhair 2023	4,478	16,107	102,977	64,591	-	188,153
An tsuim ghlanluacha amhail an 30 Meán Fómhair 2023						
An tsuim ghlanluacha amhail an 30 Meán Fómhair 2022	-	2,035	14,666	8,983	36,544	62,228
An tsuim ghlanluacha amhail an 30 Meán Fómhair 2022	-	1,982	28,462	5,821	27,627	63,892

13. Sealúchas, Gléasra agus Trealamh

	*Talamh agus foirgnimh €'000	Daingneáin €'000	Teileach- umarsáide, IS trealamh agus eile €'000	Mótar- fheithiclí €'000	EWIC €'000	**Margadh Leictreachais Aonair Comhtháite €'000	***Sócmhainní á dtógáil €'000	Iomlán €'000
Costas								
An t-iarhmhéid amhail an 1 Deireadh Fómhair 2021	27,521	5,572	65,840	77	570,325	3,930	23,324	696,589
Breiseanna	-	-	-	-	-	-	12,133	12,133
Diúscairtí	-	-	-	-	-	-	-	-
Aistrithe (chuig)/ ó shócmhainní eile	-	134	3,285	-	-	-	(3,419)	-
Difríochtaí malairte	(257)	-	(154)	-	-	(36)	1	(446)
An t-iarhmhéid amhail an 30 Meán Fómhair 2022	27,264	5,706	68,971	77	570,325	3,894	32,039	708,276
Breiseanna	-	-	-	-	-	-	36,969	36,969
Diúscairtí	-	-	-	-	-	-	-	-
Aistrithe (chuig)/ ó shócmhainní eile	-	1,704	1,667	-	-	-	(3,371)	-
Difríochtaí malairte	233	-	137	-	-	33	1	404
An t-iarhmhéid amhail an 30 Meán Fómhair 2023	27,497	7,410	70,775	77	570,325	3,927	65,638	745,649
Dímheas								
An t-iarhmhéid amhail an 1 Deireadh Fómhair 2021	9,415	3,323	55,460	75	134,441	2,360	-	205,074
An Muirear	655	657	3,163	2	16,300	790	-	21,567
Diúscairtí	-	-	-	-	-	-	-	-
Difríochtaí malairte	(147)	-	(125)	-	-	(33)	-	(305)
An t-iarhmhéid amhail an 30 Meán Fómhair 2022	9,923	3,980	58,498	77	150,741	3,117	-	226,336
An Muirear	636	945	2,943	-	16,237	783	-	21,544
Diúscairtí	-	-	-	-	-	-	-	-
Difríochtaí malairte	128	-	110	-	-	27	-	265
An t-iarhmhéid amhail an 30 Meán Fómhair 2023	10,687	4,925	61,551	-	166,978	3,927	-	248,145
An tsuim ghlanluacha amhail an 30 Meán Fómhair 2023								
An tsuim ghlanluacha amhail an 30 Meán Fómhair 2022	16,810	2,485	9,224	-	403,347	-	65,638	497,504
An tsuim ghlanluacha amhail an 30 Meán Fómhair 2022	17,341	1,726	10,473	-	419,584	777	32,039	481,940

*Áirítear feabhsúcháin léasachta le costas fhoirgnimh an Ghrúpa.

**Baineann an tsócmhainn seo le costais a bhaineann le hathdhearadh an mhargaidh SEM nua agus le crua-earraí TF.

***Is éard atá i sócmhainní atá á dtógáil ná crua-earraí TF, teiléachumarsáid, saoráidí, EWIC agus caiteachas tionscadail an Idirnascaire Cheiltigh. Rinneadh caipitliú ar €7.3m de chostais iasachtaithe an Idirnascaire Cheiltigh i rith na bliana.

14. Sócmhainní i nDáil le Ceart Úsáide agus Dlíteanas Léasa

Sócmhainní i ndáil le ceart úsáide	Sealúchas €'000	Mótarfheithiclí €'000	Ceadúnas Urthrá €'000	Iomlán €'000
Costas				
An t-iarhméid amhail an 1 Deireadh Fómhair 2021	33,947	44	17,057	51,048
Mionathrú ar léas	220	–	–	220
An t-iarhméid amhail an 1 Deireadh Fómhair 2022	34,167	44	17,057	51,268
Mionathrú ar léas	–	–	–	–
An t-iarhméid amhail an 30 Meán Fómhair 2023	34,167	44	17,057	51,268
Dímheas carntha				
An t-iarhméid amhail an 1 Deireadh Fómhair 2021	6,546	38	2,591	9,175
Dímheas	3,100	6	554	3,660
An t-iarhméid amhail an 1 Deireadh Fómhair 2022	9,646	44	3,145	12,835
Dímheas	2,849	–	552	3,401
An t-iarhméid amhail an 30 Meán Fómhair 2023	12,495	44	3,697	16,236
An tsuim ghlanluacha amhail an 30 Meán Fómhair 2023	21,672	–	13,360	35,032
An tsuim ghlanluacha amhail an 30 Meán Fómhair 2022	24,251	–	13,912	38,433
				Iomlán €'000
Dlíteanas léasa				
An t-iarhméid amhail an 1 Deireadh Fómhair 2022				37,006
Mionathrú ar léas				–
Ús				481
Íocaíochtaí léasa				(2,976)
Difríochtaí malairte				282
An t-iarhméid amhail an 30 Meán Fómhair 2023				34,793
				Iomlán €'000
Tá anailís déanta orthu mar seo a leanas:				
Reatha				2,491
Neamh-reatha				32,302
An t-iarhméid amhail an 30 Meán Fómhair 2023				34,793

14. Sócmhainní i nDáil le Ceart Úsáide agus Dlíteanas Léasa (Ar lean)

Taispeánann an tábla thíos an anailís aibíochta a bhaineann leis an dlíteanas léasa lascainithe agus neamh-lascainithe a eascraíonn as gníomhaíochtaí léasa an Ghrúpa.

Dlíteanas léasa	Lascainithe €'000	Neamh-lascainithe €'000	Iomlán €'000
Laistigh de bhliain amháin	2,491	2,958	
Idir dhá bhliain agus cúig bliana	13,378	14,819	
Tar éis cúig bliana	18,924	20,517	
Iomlán	34,793	38,294	
			Iomlán €'000
Méideanna a aithnítear sa ráiteas comhdhlúite ar ioncam			
Dímheas maidir le sócmhainní i ndáil le ceart úsáide			3,401
Costais a bhaineann le léasanna gearrthréimhseacha			–
Íocaíochtaí léasa athraitheacha*			16
Costais a bhaineann le léasanna de shócmhainní lena mbaineann luach íseal, gan léasanna gearrthréimhseacha de shócmhainní lena mbaineann luach íseal san áireamh			–
Ús ar dhlíteanas léasa			481
			Iomlán €'000
Amounts recognised in consolidated cash flow statement			
Total cash outflows for the lease during the year*			2,976

*Tá conradh seirbhíse priontála bainistíochta ag an nGrúpa agus tá íocaíochtaí léasa athraitheacha bainte le húsáid na mbunsócmhainne amach anseo, mar sin de, fágadh na híocaíochtaí seo as an áireamh sa tomhas ar dhlíteanas léasa.

*Áirítear leis costas úis, aisíocaíochtaí príomha, costais ghearrthréimhseacha agus costais léasa lena mbaineann luach íseal.

15. Trádáil agus Infháiltas Eile

	30 MF 2023 €'000	30 MF 2022 €'000
Méideanna atá dlite i níos lú ná bliain:		
Infháiltas thrádála	2,273	4,053
Réamhíocaíochtaí agus costais iarchurtha tionscadail	147,902	44,457
Réamhíocaíocht	9,774	–
Taiscí gearrthéarmacha	50,206	–
Infháiltas neamhbhilleáilte	162,293	115,534
Infháiltas eile	150,486	41,178
Iomlán	522,935	205,222
Méideanna atá dlite i mbreis agus bliain:		
Réamhíocaíochtaí agus costais iarchurtha tionscadail	61,525	38,854
Réamhíocaíocht	107,837	–
Infháiltas eile	277,568	113,968
	446,930	152,822
Iomlán	969,865	358,044

Dar leis na Stiúrthóirí go measann suim ghlanluacha na trádála agus na n-infháiltas eile a gcóirleach.

Tá infháiltas BSL ar a bhfuil luach tugtha anonn de €232.7m san áireamh in infháiltas eile, a aisíocfar thar thréimhse trí bliana, ag aibiú i bhFeabhra 2027. Tá sé lascainithe go €214.9m ag baint úsáide as ráta lascaine 4.09% a léiríonn an ráta úis margaidh atá i réim d' ionstraim chomhchosúil le rátáil chreidmheasa comhchosúil. Tá € 171.1m san áireamh i méideanna atá dlite i níos mó ná bliain amháin.

Cuimsítear le hinfháiltas neamhbhilleáilte den chuid is mó ioncam le haghaidh an dá mhí dheireanacha den bhliain airgeadais, nár billeáladh i gcomhréir leis an amchlár rialála ag deireadh na bliana airgeadais faoi leith sin.

Áirítear le hiníocthaigh eile atá dlite i níos lú ná bliain €53.4m (2022: €45.5m léirithe i ndlite i níos mó ná bliain amháin) a bhaineann leis an bhforáil leanúnach maidir le héileamh dlíthiúil atá leagtha amach i nóta 20. I gcás cúitimh bheimis ag súil go mbeadh aon íocaíocht clúdaithe ag cistí a choinnítear ar Chlár Comhardaithe an Ghrúpa ionas go mbeidh na costais in-aisghabhála. Áirítear le hiníocthaigh eile atá dlite i níos mó ná bliain €106.5m (2022: I measc na n-infháiltas eile tá €68.5m a bhaineann le costais aisghabhála a eascraíonn as feidhmiú Rialachán 2019/943 ón Aontas Eorpach maidir leis an margadh inmheánach le haghaidh leictreachais a cuireadh i bhfeidhm ar an 1 Eanáir 2020. Tá an Grúpa sásta go mbeidh na costais go léir a eascraíonn as na hábhair seo tacaithe ag taraif rialáilte mhargadhbhunaithe. Aithníodh na costais seo le foráil a leagtar amach i nóta 20.

Áirítear le réamhíocaíochtaí agus costais a bhaineann le tionscadail iarchurtha, costais iarchurtha i ndáil le tionscadail tarchurtha de €92.3m. (2022: €64.0m), agus d'fhéadfaí nach mbeifí in ann €31.0m (2022: €38.9m) a aisghabháil laistigh de dhá mhí déag.

16. Trádáil agus Iníocthaigh Eile

	30 MF 2023 €'000	30 MF 2022 €'000
Méideanna atá dlite i níos lú ná bliain:		
Iníocthaigh thrádála	77,632	45,060
Fabhraithe	330,237	271,784
Ioncam iarchurtha	3,949	3,798
Cánachas agus árachas sóisialta	7,284	16,084
Iníocthaigh eile	412,095	163,351
Iomlán	831,197	500,077
Méideanna atá dlite i mbreis agus bliain:		
Ioncam iarchurtha	8,235	8,550
	8,235	8,550
Iomlán	839,432	508,627

Cuimsítear le cánachas agus árachas sóisialta na nithe a leanas:

	30 MF 2023 €'000	30 MF 2022 €'000
ÍMAT/ÁSPC	1,538	235
CBL	4,798	15,451
Cáin shiarchoinneálach	948	398
Iomlán	7,284	16,084

Cuimsítear le hiníocthaigh thrádála agus fabhraithe, méideanna gan íoc le haghaidh ceannacháin thrádála agus costais leantacha go príomha. Dar leis na Stiúrthóirí go measann suim ghlanluacha na n-iníocthach trádála a gcóirleach. Tá beartais i ndáil le bainistíocht an riosca airgeadais i bhfeidhm ag an nGrúpa chun a chinntiú go n-íoctar gach iníocthach laistigh den tréimhse ama chreidmheasa.

€57.5m (2022: €38.3m) d'iarmhéid iníocthaigh thrádála an Ghrúpa agus €48.1m. (2022: €45.9m) d'iarmhéid fabhraithe an Ghrúpa, baineann siad le muirir atá le híoc le BSL agus NIE mar Úinéirí na Sócmhainní Tarchurtha in Éirinn agus i dTuaisceart Eireann faoi seach. Is éard atá i bhfabhrúithe den chuid is mó ná na costais dhíreacha a bhaineann leis an gcóras tarchurtha a rith.

Áirítear le hiníocthaigh eile atá dlite i níos lú ná bliain €115.2m (2022: €12.0m) atá dlite don mhargadh cothromúcháin SEM de bharr aisghabhálacha ró-arda a chuirfear ar ais leis an gcoigeartú ar an taraif k-fhachtóra.

17. Deontais

	30 MF 2023 €'000
An t-iarmhéid amhail an 1 Deireadh Fómhair 2021	87,205
Breiseanna	–
Amúchadh an deontais	(3,293)
An t-iarmhéid amhail an 30 Meán Fómhair 2022	83,912
Breiseanna	151,000
Amúchadh an deontais	(3,239)
An t-iarmhéid amhail an 30 Meán Fómhair 2023	231,673

Tá anailís déanta orthu mar seo a leanas:	€'000
Reatha	3,054
Neamh-reatha	228,619
An t-iarmhéid amhail an 30 Meán Fómhair 2023	231,673

Ar an 7 Iúil 2022, thug an Coimisiún um Rialáil Fóntas (CRF) treoir do EirGrid cpt faoi Rialachán 28(10) de na Comhphobail Eorpacha chun cumas giniúna leictreachais éigeandála breise a sholáthar do thréimhse an gheimhridh 2023–2024 go dtí an geimhreadh 2025–2026 agus más gá go dtí deireadh an gheimhridh 2026–27. D'fhonn cur ar chumas EirGrid cpt an Treoir a chomhlíonadh, chuir an tAire Comhshaoil, Aeráide agus Cumarsáide deontas de €151.0m ar fáil. Is é cuspóir an deontais seachadadh 412MV de ghiniúint éigeandála shealadach bhreise a sholáthar don thréimhse gheimhridh 2023–24 go geimhreadh 2025–26 agus, más gá, go dtí deireadh an gheimhridh 2026–27. Cuirtear an t-airgead deontais siar ar an gclár comhardaithe go dtí go seachadann an Grúpa an toilleadh MV de réir na treorach.

Sna blianta roimhe seo, fuair an Grúpa deontais chaipitil ó Choimisiún an AE don Idirnascaire Thoir-Thiar. Ba é an maoiniú deontais iomlán a bhí ar fáil agus a fuarthas ó Choimisiún an AE don tionscadal ná €112.3m, agus tá €80.7m de dheontais gan amúchadh curtha san áireamh san iarmhéid ag deireadh na bliana. Níl aon toisc neamhchomhlíonta nó teagmhas eile ag baint leis na deontais chaipitil a fuarthas. Amúchtar deontais chaipitil i gcomhréir le dímheas shócmhainn EWIC.

Faigheann an Grúpa deontais i leith an tionscadail Cheiltigh faoi chlár na Saoráide um Chónascadh na hEorpa (CEF), meicníocht airgeadais an AE chun tacú le bonneagar tras-Eorpach. Is nasc leictreach nua é an tIdirnascaire Ceilteach idir an Fhrainc agus Éire atá á chomhfhorbairt ag EirGrid cpt agus TSO na Fraince – Réseau De Transport D'Électricité ('RTE'). Fuarthas €11.5m de dheontais CEF i rith na bliana, rud a thug iomlán na ndeontas CEF go dtí €21.5m ag deireadh na bliana. Cuireadh na deontais i bhfeidhm ar an gcaiteachas ar thionscadal an Idirnascaire Cheiltigh laistigh de shócmhainní atá á dtógáil i nóta 13.

18. Scairchaipiteal Eisithe

	30 MF 2023 €'000	30 MF 2022 €'000
Údaraithe:		
30,000 i ngnáthscaireanna ar €1.25 an ceann	38	38
Cionroinnte, tarraingthe anuas agus íoctha go hiomlán:		
Scairchaipiteal tarraingthe anuas agus é léirithe mar chothromas:		
30,000 i ngnáthscaireanna ar €1.25 an ceann		
30,000 ordinary shares of €1.25 each	38	38

Tá cineál amháin de ghnáthscair ag an gCuideachta, gnáthscair nach bhfuil aon ioncam seasta ag dul leis.

19. Airgead Tirim agus Coibhéisí Airgid Thirim

	30 MF 2023 €'000	30 MF 2022 €'000
Airgead Corparáideach	300,321	342,713
Airgead Srianata/Imfhálaithe	473,086	308,463
An t-iarmhéid amhail an 30 Meán Fómhair 2023	773,407	651,176

Cuimsítear le hairgead agus coibhéisí airgid thirim airgead arna shealbhú ag an nGrúpa agus cúltaisí bainc gearrthréimhseacha ag a bhfuil aibíocht de thrí mhí nó níos lú tráth a eisiúna. Measann suim ghlanluacha na sócmhainní seo a gcóirluach. Tá an riosca creidmheasa i ndáil le cistí leachtacha teoranta toisc gur bainc iad na contrapháirtithe ag a bhfuil rátálacha creidmheasa atá sách ard agus atá sannta ag gníomhaireachtaí idirnáisiúnta rátálacha creidmheasa.

Áirítear le hiarmhéideanna airgid an Ghrúpa €131.8m (2022: €19.4m) arna shealbhú ar iontaobhas le haghaidh rannpháirtithe margaidh sa SEM, €85.8m (2022: €113.8m) arna shealbhú i gcuntais cúlchiste chomhthaobhaigh SEM (cuntais shlándála arna sealbhú in ainm na rannpháirtithe margaidh), taiscí slándála, comhthaobhacht agus bannaí €35.2m (2022: €15.9m) agus €6.4m (2022: €3.0m) a léiríonn airgead nach féidir a úsáid ach chun críocha shócmhainn EWIC, €53.5m (2022: €nialas) arb ionann é agus airgead nach féidir a úsáid ach chun críocha na sócmhainne Ceiltí, €4.0m (2022: €nialas) nach féidir a úsáid ach amháin le haghaidh giniúint éigeandála sealadach agus €156.4m (2022: €156.4m) d'airgead tirim atá imfhálaithe de réir mar a bhailítear an t-airgead agus a chuirtear ar ais chuig an gcustaiméir ábhartha.

20. Soláthairtí

	Pacáiste um Fhuinneamh Glan €'000	Soláthar Eile €'000	Iomlán €'000
An t-iarbhéid amháil an 30 Meán Fómhair 2022	68,500	45,468	113,968
Soláthair déanta i rith na bliana	38,001	7,907	45,908
An t-iarbhéid amháil an 30 Meán Fómhair 2023	106,501	53,375	159,876

Tá anailís déanta orthu mar seo a leanas:	€'000	€'000	€'000
Reatha	–	53,375	53,375
Neamh-reatha	106,501	–	106,501
An t-iarbhéid amháil an 30 Meán Fómhair 2023	106,501	53,375	159,876

(a) Pacáiste um Fhuinneamh Glan

Tá Rialachán 2019/943 ón Aontas Eorpach (“Rialachán”) maidir leis an margadh inmheánach le haghaidh leictreachais mar chuid den Phacáiste um Fhuinneamh Glan agus tháinig sé i bhfeidhm ar an 1 Eanáir 2020. Tagraíonn Airteagal 12 den Rialachán seo do sheoladh na freagartha giniúna agus éilimh, agus tagraíonn Airteagal 13 don athsheoladh (i gcás ina n-iarrann oibreoir córais tarchurtha ar ghineadóir an leibhéal beartaithe táirgthe a athrú – chun é a laghdú de ghnáth sa chomhthéacs seo).

Sheol Coiste an Mhargaidh Leictreachais Aonair comhairliúcháin maidir leis an Rialachán ag díriú ar Airteagail 12 agus 13 (SEM-20-028 27 Aibreán 2020). Leagadh amach leis an bpáipéar comhairliúcháin go mbainfidh nuashonruithe ar na socrúithe reatha leis an Rialachán (SEM-11-062) chun na riachtanais nua maidir le seoladh tosaíochta a léiriú agus, chomh maith leis sin, nuashonruithe ar shocrúithe (SEM-13-010) maidir le cúiteamh le haghaidh ciorrúcháin agus srianta arna dtabhairt isteach ag an Rialachán.

Sheol an Coiste SEM páipéar comhairliúcháin (SEM-21-026) eile in Aibreán 2021, inar tugadh sonraí maidir le tuairimí na nÚdarás Rialála i ndáil leis an staid maidir le réimsí áirithe arna n-ardú sa pháipéar comhairliúcháin SEM-20-028, a bhain le cur chun feidhme na nAirteagal 12 agus 13 ag díriú ar shainmhíne an tseolta, an athsheolta agus athsheolta nach bhfuil bunaithe ar an margadh san SEM agus socrúithe le haghaidh cúitimh faoi Airteagal 13(7). Cé gur tugadh le fios roimhe seo go gcuirfí na fadhbanna a bhaineann leis an rialachán seo i láthair mar chuid de pháipéar cinnidh beartaithe, foilsíodh comhairliúcháin eile mar gheall ar roinnt fadhbanna casta a bhain leis an rialachán. Ina dhiaidh sin i mí Lúnasa 2021, d’fhoilsigh an Coiste SEM na freagraí a fuarthas maidir le SEM-21-026 agus SEM 21-027.

I mí an Mhárta 2022, d’fhoilsigh an Coiste SEM páipéar breise a thug breac-chuntas ar fhreagra agus ar chinntí an Choiste sna réimsí seo a leanas: léirmhíniú seolta agus athsheolta i ndáil leis an SEM, léirmhíniú gníomhaíochtaí a bhféadfar a mheas gur seoladh margadhbhunaithe agus seoladh nach bhfuil margadhbhunaithe iad faoi dhearadh an mhargaidh reatha de bhun Airteagal 13, an leibhéal cuí cúitimh le haghaidh athsheoladh nach bhfuil margadhbhunaithe sa SEM a chinneadh, cúiteamh ex-post a chur chun feidhme, fadhbanna a ardaítear chun daingne sa SEM a phlé agus nuashonrú a dhéanamh maidir leis an gcaoi a gcaitear le haonaid nua in-athnuaite sa SEM.

20. Soláthairtí (Ar lean)

Creidimid gur dócha, de bhun an Rialacháin, go bhfuil oibleagáid íocaíochta ar an nGrúpa amháil an 30 Meán Fómhair 2023. Braithfidh an méid deiridh ar conas a chuireann na hÚdarás Rialála an Rialachán i bhfeidhm in Éirinn agus i dTuaisceart Éireann. Meastar go mbeidh an dliteanas ionchasach idir €101.0m agus €141.0m. Ós rud é gur meastachán é seo, tá seans ann go bhféadfadh an dliteanas ionchasach a bheith os cionn nó faoi bhun an raoin seo ach, bunaithe ar bhreithniú an Ghrúpa, is é an meastachán is fearr laistigh den raon seo ná soláthar de €106.5m (2022: €68.5m). I mí an Mhárta 2022 dheimhnigh an Coiste SEM nach mbeidh sé indéanta é a chur i bhfeidhm go hiomlán sa ghearrthéarma, mar gheall ar na hathruithe suntasacha córais. Cé go soláthrófar cúiteamh ar bhonn ex-post ó Eanáir 2020, mar gheall ar na praghsanna arda reatha agus ionchais thar an dá bhliain atá romhainn, tá sé deimhnithe ag an gCoiste SEM go gcuirfear an íocaíocht siar go dtí an bhliain tarraife 2024/25.

Tá an Grúpa sásta go dtacófar le gach costas a eascraíonn as feidhmiú an Rialacháin le socrú tarraife rialaithe bunaithe ar an margadh. Dá réir sin, tá méid in-aisghabhála de €106.5m (2022: €68.5m) curtha san áireamh i dtrádáil agus infháltais eile i nóta 15.

(b) Soláthar Eile

Tá roinnt cásanna dlí leanúnacha ag an nGrúpa a bhfuil soláthar iomlán de €53.4m (€45.5 milliún) aitheanta ina leith sna ráitis airgeadais. Tá cinneadh na forála faoi réir breithiúnais a rinneadh tar éis stádas reatha na gcásanna, ár dtáithí ar chásanna comhchosúla agus comhairle ónár saineolaithe dlí go himmheánach agus go seachtach, a chur san áireamh. Tá tionchar deiridh agus uainiú na n-íocaíochtaí éiginnte ag an bpointe seo, ach i gcás ina n-eascraíonn cúiteamh do pháirtithe lena mbaineann as imeachtaí dlí, íocfar é tar éis na próisis dlí ábhartha a thabhairt chun críche, a bhfuiltear ag súil go n-íocfar iad laistigh de 12 mí ó dháta an chláir chomhardaithe. Sa chás go bhfuil cúiteamh dlite, bheimis ag súil go mbeadh an íocaíocht clúdaithe ag cistí atá ar Chlár Comhardaithe an Ghrúpa. Dá réir sin, cuireadh méid in-aisghabhála de €53m (€45.5m) san áireamh i dTrádáil agus infháltais eile i nóta 15.

21. Ceangaltais Chaipitil

	30 MF 2023 €'000	30 MF 2022 €'000
Caiteachas a ndearnadh conradh dó, ach nach ndearnadh foráil dó sna Ráitis Airgeadais	653,900	–

Is iad seo sciar na nGrúpaí de ghealltanais chaipitil tionscadail an Idirnascaire Cheiltigh ar comhshocrú é idir EirGrid cpt agus Réseau De Transport D’Électricité (“RTE”).

22. Dlíteanais Theagmhasacha

Níl an Chuideachta ar an eolas faoi aon dlíteanais theagmhasacha ag deireadh na bliana airgeadais.

23. Oibleagáidí Sochair Scoir

Scéimeanna Sochair Sainithe

Oibríonn an Grúpa dhá shocrú le sochar sainithe le haghaidh fostaithe incháilithe; oibrítear ceann acu le haghaidh fostaithe na Cuideachta agus le haghaidh an Stiúrthóra Feidhmiúcháin (“Ciste EirGrid”, agus oibrítear an ceann eile le haghaidh fostaithe de chuid SONI Teoranta (Rannóg Dhírithe “Scéim Pinsin SONI”; “Rannóg Dhírithe SONI”).

Feidhmíonn príomhscéim pinsin an Ghrúpa in Éirinn, Ciste EirGrid, faoi dhlí iontaobhais na hÉireann agus bainistítear agus riartar é thar ceann na mball, i gcomhréir leis na téarmaí a fhorluíonn gníomhas an iontaobhais; rialacháin scéime; agus reachtaíocht na hÉireann (an tAcht Pinsean 1990 go príomha). Faoi reachtaíocht na hÉireann, ceanglaítear ar scéim pinsin le sochar sainithe go leor cistí a shaothrú agus a choinneáil chun a dteidlíochtaí pinsin a íoc leis na baill dá gcuirfí deireadh leis an scéim. Éilítear ar iontaobhaithe scéimeanna pinsin, luachálacha achtúireacha agus tuarascálacha a fháil go rialta, Togra Maoiniúcháin a chur i bhfeidhm a thugann aghaidh ar aon easnamh maoiniúcháin reachtúil agus é sin a chur faoi bhráid Údarás Pinsean na hÉireann lena fhaomhadh (i gcás inarb iomchuí). Má thagann barrachas chun cinn sa scéim, tá ceart neamhchoinníollach ag EirGrid sócmhainní na scéime a réadú ag am éigin i rith shaolré an phlean nó nuair a bheidh an phlean socraithe.

Tá Ciste EirGrid dúnta anois le haghaidh baill nua agus tháinig sé seo i bhfeidhm ar an 1 Aibreán 2019. Bhí iontráilithe nua in EirGrid cpt i dteideal dul isteach i socrú grúpa eatramhach Chuntas Coigiltis Scoir Pearsanta (PRSA) ón 1 Aibreán 2019 agus bhí siad incháilithe chun dul isteach sa scéim ranníocaíochtaí sainithe nua ó Lúnasa 2021.

Feidhmíonn Rannóg Dhírithe SONI faoi dhlí iontaobhais na Ríochta Aontaithe agus déantar í a bhainistiú agus a riar thar ceann a mball i gcomhréir le téarmaí ghníomhas an iontaobhais, na rialacha scéime agus reachtaíocht na Ríochta Aontaithe (Acht na bPinsean 1993, Acht na bPinsean 1995 agus Acht na bPinsean 2004 go príomha). Faoi reachtaíocht na Ríochta Aontaithe, éilítear ar scéim pinsin le sochar sainithe an cuspóir maoinithe reachtúil a chomhlíonadh, cuspóir a bhaineann le sócmhainní leordhóthanacha cuí a bheith ar fáil chun na dliteanais a chlúdach. Éilítear ar iontaobhaithe scéimeanna pinsin: ullmhaigh Ráiteas de Prionsabail Mhaoiniúcháin; luachálacha achtúireacha agus tuarascálacha a fháil go rialta; Sceidil Ranníocaíochtaí a chur i bhfeidhm, agus i gcás ina bhfuil sé ábhartha, Plean Téarnaimh a thugann aghaidh ar aon easnamh maoiniúcháin; agus Ráitis Achoimre ar Mhaoiniú a sheoladh chuig baill na scéime pinsin go rialta.

Má thagann barrachas chun cinn sa scéim, níl ceart neamhchoinníollach ag SONI sócmhainní na scéime a réadú ag am éigin i rith shaolré an phlean nó nuair a bheidh an phlean socraithe.

Riarann iontaobhais éagsúla, atá scartha go dlíthiúil ón nGrúpa, Ciste EirGrid agus Scéim Pinsin SONI (na “Scéimeanna DB”). Tá iontaobhaíocht na Scéimeanna DB curtha i gcrích faoi láthair ag meascán d’iontaobhaithe arna n-ainmniú ag Baill agus d’iontaobhaithe arna n-ainmniú ag an gCuideachta. Ceanglaítear ar iontaobhaithe Scéimeanna DB gníomhú i gcomhréir leis na doiciméid reachtúla iontaobhais agus tá freagracht mhuiníneach orthu gníomhú ar son leas thairbhíthe na Scéimeanna DB. Áirítear le liosta neamhchuisitheach de dhualgais iontaobhaithe Scéimeanna DB na nithe a leanas; bailiú agus infheistiú ranníocaíochtaí, straitéis infheistiúcháin a chinneadh, riar na sochar agus gníomhú le hintinn mhaith agus i gcomhréir le doiciméid iontaobhais Scéimeanna DB.

23. Oibleagáidí Sochair Scoir (Ar lean)

Faoi Chiste EirGrid, bíonn fostaithe incháilithe i dteideal pinsean agus cnapshuim a fháil nuair a théann siad ar scor. Faoi Rannóg Fócais SONI, bíonn fostaithe incháilithe i dteideal pinsean a fháil nuair a théann siad ar scor. D’fhéadfaí go mbeadh pinsean marthanóra agus/nó cnapshuim iníoctha dá bhfaigheadh duine bás faoi Scéimeanna DB. Tá sochair scoir atá iníoctha bunaithe ar thuarastal agus ar fhad na seirbhíse.

Ní raibh aon leasú, ciarrúchán ábhartha ná socrú i ndáil le Ciste EirGrid nó Rannóg Dhírithe SONI le linn na bliana airgeadais.

Fágann Scéimeanna DB go bhfuil an Grúpa neamhchosanta ar rioscaí amhail riosca infheistiúcháin, riosca ráta úis, riosca fadsaoláí agus riosca tuarastail.

Riosca infheistiúcháin	Ríomhtar luach láithreach dhliteanas na Scéimeanna DB ag úsáid ráta lascaire arna chinneadh agus tagairt á déanamh do thoradh bannaí corparáide ardchaighdeáin; má bhíonn an brabús ar shócmhainní Scéimeanna DB faoi bhun an ráta sin, cruthóidh sé easnamh nochta cuntasáíochta (agus gach rud eile cothrom).
Riosca ráta úis	Ríomhtar luach láithreach dhliteanas na Scéimeanna DB ag úsáid ráta lascaire arna chinneadh agus tagairt á déanamh do thoradh bannaí corparáide ardchaighdeáin ar dháta an tomhais. Méadóidh laghdú ar thorthaí bannaí corparáide dliteanas na Scéimeanna DB (agus gach rud eile cothrom).
Riosca fadsaoláí	Ríomhtar luach láithreach dhliteanas na Scéimeanna DB agus tagairt á déanamh don mheastachán is fearr ar bhásmhaireacht rannpháirtithe Scéimeanna DB, le linn na fostaíochta agus ina diaidh. Méadóidh méadú ar ionchas saoil rannpháirtithe na Scéimeanna DB, dliteanas na Scéimeanna DB (agus gach rud eile cothrom).
Riosca tuarastail	Ríomhtar luach láithreach dhliteanas na Scéimeanna DB agus tagairt á déanamh do na boinn tuisceana maidir le tuarastail amach anseo le haghaidh rannpháirtithe na Scéimeanna DB. Dá bharr sin, méadóidh méadú ar thuarastal rannpháirtithe na Scéimeanna DB (coibhneasta don bhonn tuisceana roghnaithe) dliteanas na Scéimeanna DB (agus gach rud eile cothrom).

23. Oibleagáidí Sochair Scoir (Ar lean)

Scéimeanna Ranníocaíochta Sainithe

Toisc gur dúnadh Rannóg Dhírithe SONI le haghaidh baill nua ó bhí 1998 ann, seachas chun baill foirne a thabhairt isteach mar gheall ar aistriú na feidhme pleanála i dTuaisceart Éireann roimhe sin, oibríonn an Grúpa scéim cheadaithe ranníocaíochtaí sainithe freisin, "Rannóg Roghanna SONI" (ar rannóg ranníocaíochtaí sainithe í de Scéim Pinsin SONI le haghaidh fostaithe de chuid SONI Teoranta). Íocann na baill agus SONI Teoranta ranníocaíochtaí ar rátaí seasta. Léiríonn na sochair a fhaightear ag am scoir, ciste carntha gach fostaí agus an costas a bhaineann le sochair a cheannach ag an am sin. Árachaítear sochair bháis ar bhonn grúpa agus d'fhéadfaí iad a íoc mar chnapshuim agus/nó mar phinsean marthanóra. Sealbhaítear sócmhainní Rannóg Roghanna SONI ar iontaobhas agus tá siad ar leithligh ó chinn an Ghrúpa. An t-aon oibleagáid atá ag SONI Teoranta i leith Rannóg Roghanna SONI ná ranníocaíochtaí sonraithe a dhéanamh agus costais riaracháin a íoc. Aithnítear oibleagáidí le haghaidh ranníocaíochtaí le Rannóg Roghanna SONI mar chostas sa Ráiteas Ioncaim mar a thabhaítear iad. Léiríonn an muirear pinsin don bhliain airgeadais an ranníocaíocht iarbhir arna híoc ag SONI Teoranta, agus b'ionann é agus €0.6m (2022: €0.6m).

Toisc gur dúnadh Ciste EirGrid d'iontráilte nua in 2019, bunaíodh Scéim Ranníocaíochta Sainithe ('Scéim DC EirGrid'). B'ionann na ranníocaíochtaí sainithe a d'íoc EirGrid cpt agus €1.4m (2022: €1.2m).

Scéimeanna Sochair Sainithe – Dlíteanais

Rinneadh na luachálacha achtúireacha is déanaí ar shócmhainní agus luach reatha láithreach na n-oibleagáidí sochar sainithe ar an 30 Meán Fómhair 2023 le haghaidh plean EirGrid agus le haghaidh plean Fhócas SONI, faoi riachtanais Chaighdeán Idirnáisiúnta Cuntasaíochta 19: Sochair Fostaithe (IAS 19). Tomhaiseadh luachanna láithreacha na n-oibleagáidí sochair sainithe, agus na costais seirbhíse reatha agus na hiarchostais seirbhíse lena mbaineann ag úsáid Mhodh na nAonad Réamh-mheasta Creidmheasa.

Is mar seo a leanas an méid atá sa Chlár Comhardaithe a d'eascair as na hoibleagáidí mar gheall ar na pleananna sochair sainithe seo:

	Iomlán 30 MF 2023 €'000	Plean EirGrid 30 MF 2023 €'000	Plean Fócais SONI 30 MF 2023 €'000	Iomlán 30 MF 2022 €'000	Plean EirGrid 30 MF 2022 €'000	Plean Fócais SONI 30 MF 2022 €'000
Luach láithreach na n-oibleagáidí sochair sainithe maoinithe atá maoinithe go hiomlán nó go páirteach	172,165	144,127	28,038	162,675	135,957	26,718
Cóirluach shócmhainní na Scéimeanna ag deireadh na bliana	(182,058)	(154,772)	(27,286)	(177,157)	(149,329)	(27,828)
(Glansócmhainn)/Glandliteanas roimh uasteorainn na sócmhainní	(9,893)	(10,645)	752	(14,482)	(13,372)	(1,110)
Tionchar uasteorainn na sócmhainní	-	-	-	1,110	-	1,110
(Glansócmhainn)/Glandliteanas tar éis tionchar uasteorainn na sócmhainní	(9,893)	(10,645)	752	(13,372)	(13,372)	-
Cáin iarchurtha ar oibleagáid an ghlansócmhainn (nóta 8)	1,142	1,330	(188)	1,671	1,671	-
(Glansócmhainn)/Glandliteanas tar éis Cánach Iarchurtha	(8,751)	(9,315)	564	(11,701)	(11,701)	-

23. Oibleagáidí Sochair Scoir (Ar lean)

D'fhéadfaí anailís a dhéanamh ar na méideanna sa Ráiteas Comhdhlúite Ioncaim mar seo a leanas:

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Costas na seirbhíse reatha	3,937	8,327
Glanús (ioncam)/costas	(770)	540
Costas phinsean an fhostóra arna chaipitliú	(990)	(1,007)
Méid a cuimsíodh i gcostais oibríocháin eile a bhaineann le scéimeanna sochair sainithe	2,177	7,860

Is iad seo a leanas na gluaiseachtaí i luach láithreach shócmhainní an phlean sa bhliain reatha airgeadais:

	Iomlán Bliain go dtí 30 MF 2023 €'000	Plean EirGrid Bliain go dtí 30 MF 2023 €'000	Plean Fócais SONI Bliain go dtí 30 MF 2023 €'000	Iomlán Bliain go dtí 30 MF 2022 €'000	Plean EirGrid Bliain go dtí 30 MF 2022 €'000	Plean Fócais SONI Bliain go dtí 30 MF 2022 €'000
Atomhas an ghlandliteanais sochair sainithe:	-	-	-	-	-	-
Caillteanas achtúireach a eascraíonn as sócmhainní Scéimeanna	(9,685)	(6,959)	(2,726)	(42,735)	(28,345)	(14,390)
(Caillteanas)/gnóthachan achtúireach a eascraíonn as athruithe ar bhoinn tuisceana dhéimeagrafacha	(108)	(939)	831	(166)	-	(166)
Gnóthachan achtúireach a eascraíonn as athruithe ar bhoinn tuisceana airgeadais	4,848	2,828	2,020	97,099	80,451	16,648
(Gnóthachan)/caillteanas achtúireach a eascraíonn as coigeartuithe eispéiris	(4,901)	(1,839)	(3,062)	3,093	1,961	1,132
Srian uasteorainn sócmhainní	1,174	-	1,174	(1,174)	-	(1,174)
An méid a áiríodh sa Ráiteas Comhdhlúite ar Ioncam Cuimsitheach	(8,672)	(6,909)	(1,763)	56,117	54,067	2,050

Is iad seo a leanas na príomhbhoinn tuisceana a úsáidtear chun críocha na luachálacha achtúireacha:

	Plean EirGrid		Plean Fócais SONI	
	30 MF 2023 €'000	30 MF 2022 €'000	30 MF 2023 €'000	30 MF 2022 €'000
Luach láithreach na hoibleagáide sainithe ag tús na bliana	135,957	208,143	26,718	45,603
Costas na seirbhíse reatha lena n-áirítear ranníocaíochtaí ag rannpháirtithe na Scéimeanna	4,937	9,258	196	316
Costas úis	4,995	2,902	1,383	889
Caillteanas/(gnóthachan) achtúireach ag eascairt as athruithe ar bhoinn tuisceana dhéimeagrafacha	939	-	(831)	166
Gnóthachan/(caillteanas) achtúireach a eascraíonn as athruithe ar bhoinn tuisceana airgeadais	(2,828)	(80,451)	(2,020)	(16,648)
Gnóthachan/(caillteanas) achtúireach a eascraíonn as coigeartuithe eispéiris	1,839	(1,961)	3,031	(1,132)
Sochair a iocadh	(1,712)	(1,934)	(1,347)	(1,822)
Difríochtaí malairte	-	-	908	(654)
Luach láithreach na hoibleagáide sochair sainithe ag deireadh na bliana	144,127	135,957	28,038	26,718

23. Oibleagáidí Sochair Scoir (Ar lean)

Is iad seo a leanas na gluaiseachtaí i luach láithreach shócmhainní an phlean sa bhliain reatha airgeadais:

	Plean EirGrid		Plean Fócais SONI	
	30 MF 2023 €'000 lomlán	30 MF 2022 €'000 lomlán	30 MF 2023 €'000 lomlán	30 MF 2022 €'000 lomlán
Cóirluach shócmhainní na Scéimeanna ag tús na bliana	149,329	168,315	27,828	42,787
Ioncam Úis	5,679	2,407	1,470	844
caillteanais ar shócmhainní na Scéimeanna	(6,959)	(28,345)	(2,726)	(14,390)
Ranníocaíochtaí ó na Cuideachtaí	7,260	7,663	1,393	1,404
Ranníocaíochtaí ó rannpháirtithe na Scéimeanna	1,175	1,223	21	24
Costais riaracháin	–	–	(291)	(247)
Sochair a íocadh	(1,712)	(1,934)	(1,347)	(1,822)
Dífriochtaí malairte	–	–	938	(772)
Cóirluach shócmhainní na Scéimeanna ag deireadh na bliana	154,772	149,329	27,286	27,828

Is iad seo a leanas na príomhbhoinn tuisceana a úsáidtear chun críocha na luachálacha achtúireacha:

Modh luachála	Plean EirGrid		Plean Fócais SONI	
	30 MF 2023 Aonad Réamh- mheasta	30 MF 2022 Aonad Réamh- mheasta	30 MF 2023 Aonad Réamh- mheasta	30 MF 2022 Aonad Réamh- mheasta
Ráta lascaine	4.05%	3.70%	5.45%	5.15%
Méadú ar an bpinsean stáit	2.45%	2.15%	–	–
Méaduithe ar thuarastail	2.95% Scála nó os cionn	2.65% Scála nó os cionn	3.75% Scála nó os cionn	4.00% Scála nó os cionn
Méaduithe ar phinsin	2.65%	2.4%	3.2%	3.45%
Boilsciú	2.7%	2.4%	3.5%	3.75%
Ionchas saoil iarscoir iad siúd a rachaidh ar scor ag aois 65 in 2039:				
– Fir	24.6 bliain	24.3 bliain	24.3 bliain	24.6 bliain
– Mná	26.4 bliain	26.3 bliain	26.2 bliain	26.5 bliain

23. Oibleagáidí Sochair Scoir (Ar lean)

Ba é an ráta lascaine arna úsáid ag achtúirí an phlean i ríomh na ndliteanas pinsin ag deireadh na bliana ná 4.05% (2022: 3.70%) le haghaidh phlean EirGrid agus 5.45% (2022: 5.15%) le haghaidh phlean Dírithe SONI. Bunaíodh ráta lascaine phlean EirGrid ar thoradh go dtí fuascailt ar bhandaí corparáide ardchaighdeáin a bhí ainmnithe in Euro eachtarshuite ag neastréimhse ama de 23 bliain (2022: 24 bliain). Bunaíodh ráta lascaine phlean Dírithe SONI ar thoradh go dtí fuascailt ar bhandaí corparáide ardchaighdeáin a bhí ainmnithe in Steirling eachtarshuite ag neastréimhse ama de 13 bliain (2022: 15 bliain). Tagann sé seo le téarma measta na n-oibleagáidí sochair iarscoir.

Baineann neamhchinnteachtaí bunúsacha leis na boinn tuisceana dhéimeagrafacha agus airgeadais arna nglacadh ag an nGrúpa. Mar chomhartha ar thionchar na n-athruithe i mboinn tuisceana achtúireacha, mhéadóidh laghdú 50 bonnphointe ar rátaí lascaine glanditeanas an phlean phinsin faoi thart ar 11% (2022: 11%).

Riachtanais Chistiúcháin agus Sreabhadh Airgid amach anseo

Éilítear luacháil chistiúcháin leanúnach ar Chiste EirGrid gach trí bliana chun athbhreithniú a dhéanamh ar an ráta ranníocaíochta a theastaíonn chun sochair amach anseo a mhaoiniú. Rinneadh an luacháil achtúireach is déanaí ar an 1 Eanáir 2023. Coigeartaítear an ráta ranníocaíochta a theastaíonn chun íoc as dliteanais seirbhíse amach anseo le haghaidh baill reatha ghníomhacha an phinsin, chun luach aon bharrachais nó easnamh iarsheirbhíse, atá i gCiste EirGrid, a chur san áireamh.

Déantar athbhreithniú bliantúil ar staid an Chaighdeáin Mhaoiniúcháin (an íosriachtanas cistiúcháin reachtúil) a bhaineann le Ciste EirGrid. I gcás nach bhfuil sócmhainní leordhóthanacha ag scéim sochair sainithe Éireannach chun an Caighdeán Maoiniúcháin a shásamh, d'fhéadfadh go mbeadh maoiniú luathaithe i bhfoirm Togra Maoiniúcháin ag teastáil. Toisc go gcomhlíonann Ciste EirGrid an Caighdeán Maoiniúcháin, níl aon Togra Maoiniúcháin den sórt sin ag teastáil.

Ní mór luacháil achtúireach ar Rannóg Dhírithe SONI a dhéanamh gach trí bliana ar a laghad. Rinneadh an luacháil achtúireach is déanaí ar an 31 Márta 2022. Príomhchuspóir na luachála maoiniúcháin ná na ranníocaíochtaí iníoctha ag SONI Teoranta a aontú ionas go mbeifí ag súil go mbeadh na sócmhainní leordhóthanacha ag Rannóg Dhírithe SONI chun na sochair a ghealltar do na baill a íoc. Deimhníonn Achtúire na Scéime gur ríomhadh na Forálacha Teicniúla i gcomhréir leis na rialacháin agus le Ráiteas na n-lontaobhaithe ar Phrionsabail Mhaoiniúcháin agus táthar ag súil le go gcomhlíonfaí an Cuspóir Maoiniúcháin Reachtúil faoi dheireadh na tréimhse arna clúdach ag Sceideal na Ranníocaíochtaí. Ní mór luacháil Alt 179 a dhéanamh freisin chun a chinntiú go bhfuil sócmhainní leordhóthanacha ag Rannóg Dhírithe SONI chun a cuid dliteanais i ndáil leis an gcúiteamh a bheadh á íoc ag Ciste na Cosanta Pinsin a chlúdach.

23. Oibleagáidí Sochair Scoir (Ar lean)

Is iad seo a leanas na príomhchatagóirí de shócmhainní phlean ar dháta an Chláir Chomhardaithe le haghaidh gach catagóir:

Plean EirGrid	Cóirluach 30 MF 2023 €'000	Cóirluach 30 MF 2022 €'000
Cothromais	48,700	47,401
Bannaí	59,600	61,100
Sealúchas	13,700	15,600
Airgead Tirim	8,600	900
Malairtí	20,300	20,400
Blianachtaí	3,872	3,928
Cóirluach shócmhainní an phlean	154,772	149,329

I gcás shócmhainní phlean EirGrid, thug gach sócmhainn seachas blianachtaí €150.9m (2022: €145.4m) praghsanna margaidh i margadh gníomhach. Na Blianachtaí €3.9m (2022: €3.9m) i margadh gníomhach.

Plean Fócais SONI	Cóirluach 30 MF 2023 €'000	Cóirluach 30 MF 2022 €'000
Cothromais	8,033	11,164
Sárurrúis agus Bannaí	18,850	16,186
Eile	403	477
Cóirluach shócmhainní an phlean	27,286	27,827

I gcás shócmhainní phlean Dírithe SONI, thug gach catagóir €27.3m (2022: €27.8m) praghsanna margaidh i margadh gníomhach.

An fáltas iarbhír ar shócmhainní scéime an Ghrúpa ná cailteanas de €2.5m (2022: Gnóthachan €39.5m). An fáltas iarbhír ar shócmhainní scéime Phlean EirGrid ná cailteanas de €1.3m (2022: Gnóthachan 25.9m) agus an fáltas iarbhír ar shócmhainní scéime Phlean Fócas SONI ná cailteanas de €1.2m (2022: Gnóthachan €13.5m).

Tá an Grúpa ag súil le ranniocaíochtaí de €4.6m (2022: €7.4m) a íoc le haghaidh Phlean EirGrid agus €1.2m. (2022: €1.2m) a íoc le haghaidh Phlean Fócas SONI sa bhliain airgeadais go dtí an 30 Meán Fómhair 2024.

24. Iasachtaí

Tugtar breac-chuntas ar iasachtaí agus iasachtaí úsmhara an Ghrúpa leagtha amach thíos.

	lomlán 30 MF 2023 €'000	Inaisiochta i dtráth- chodanna 30 MF 2023 €'000	Inaisiochta ar bhealach eile seachas i dtráth- chodanna 30 MF 2023 €'000	lomlán 30 MF 2022 €'000	Inaisiochta i dtráth- chodanna 30 MF 2022 €'000	Inaisiochta ar bhealach eile seachas i dtráth- chodanna 30 MF 2022 €'000
Inaisiochta laistigh de bhliain amháin:						
iasachtaí bainc	33,981	20,129	13,852	22,236	22,326	–
lomlán na n-iasachtaí reatha	33,981	20,129	13,852	22,236	22,326	–
Inaisiochta tar éis breis agus bliain						
Idir bliain amháin agus dhá bhliain	21,067	21,067	–	20,129	20,129	–
Idir dhá bhliain agus cúig bliana	93,121	93,121	–	66,476	66,476	–
Laistigh de chúig bliana nó níos mó ná sin	286,698	286,698	–	151,287	151,287	–
lomlán na n-iasachtaí neamhreacha	400,886	400,886	–	237,892	237,892	–
lomlán na n-iasachtaí gan íoc	434,867	421,015	13,852	260,218	260,218	–

Is iad seo a leanas téarmaí na n-iasachtaí gan íoc:

	Bliain airgeadais aibíochta	Ag tús na bliana €'000	Sreabhadh airgid €'000	Sreabhadh airgid *€'000	Neamhairgid €'000	Ag deireadh na bliana €'000
Iasachtaí téarma neamhurraithe						
EWIC [Idirnascaire EirGrid DAC]	EUR	2030	74,580	(8,194)	–	213
EWIC [EirGrid cpt]	EUR	2035	182,512	(11,006)	–	–
Ceilteach [EirGrid cpt]	EUR	2052	–	92,700	(1,245)	–
Ceilteach [EirGrid cpt]	EUR	2052	–	92,700	(1,245)	–
SONI [SONI Teoranta]	STG	2024	3,126	(3,318)	–	192
			260,218	162,882	(2,490)	405
Saoráidí creidmheasa imrothlacha						
SONI [SONI Teoranta]	STG	2024	–	11,543	–	–
SEMO [EirGrid cpt & SONI Teoranta]	EUR	**2024	–	2,370	–	(61)
				13,913	(61)	13,852
lomlán			260,218	176,795	(2,490)	344
						434,867

*Táillí Socrú Iasachta Téarma.

**Rogha le síneadh go 12 mí.

24. Iasachtaí (Ar lean)

Iasachtaí téarma EWIC

Ráthaíonn EirGrid cpt iasachtaí na fochuideachta, Idirnascaire EirGrid DAC trí struchtúr trasráthaíochta. Is iasachtaí neamhurraithe iad na hiasachtaí bainc. Aistríodh sciar de na hiasachtaí ó ráta comhlúthach úis atá bunaithe ar ráta tairgthe idirbhainc an Euro móide corrlach chuig ráta úis sheasta agus úsáid á baint as conarthaí babhtála ráta úis, féach nóta 26 le haghaidh tuilleadh sonraí.

Iasachtaí téarma Cheilteach agus saoráid chreidmheasa

Bhain tionscadal an Idirnascaire Cheiltigh Cinneadh Infheistíochta Airgeadais amach ar an 7 Samhain 2022. Ar 15 Samhain 2022 chuir na hiasachtóirí go léir saoráidí maoiniúcháin €800m i gcrích, arb é atá iontu iasachtaí téarma de €600m agus saoráidí creidmheasa imrothlaigh de €200m. Tarraingíodh €185.4m den téarma iasachta ag deireadh na bliana agus níor úsáideadh an tsaoráid chreidmheasa imrothlaigh. Úsáidtear an téarma iasachtaí chun an tionscadal a thógáil amháin agus úsáidfean an RCF chun críocha caipitil oibre a nascadh. Is iasachtaí neamhurraithe iad na hiasachtaí bainc agus tá téarma 30 bliain acu a chlúdaíonn 5 bliana den tréimhse tógála agus 25 bliain den saolré oibriúcháin. Tá €300m den iasacht téarma seasta bunaithe ar ráta 3.4% móide corrlach agus €300m ar ráta athraitheach/úis comhlúthach bunaithe ar Euribor móide corrlach.

Tiontaíodh €282m den iasacht téarma ó ráta comhlúthach úis go ráta seasta úis trí úsáid a bhaint as conarthaí babhtála ráta úis, féach nóta 26 le haghaidh tuilleadh sonraí.

Iasacht téarma SONI agus saoráid chreidmheasa

Aisíocadh an téarma iasachta go hiomlán ag deireadh na bliana (2022:£2.4m (€3.2m)). Tá ús ar na hiasachtaí seo ar rátaí comhlúthacha atá bunaithe ar Ráta Tairgthe Idirbhainc an Euro agus Ráta Tairgthe Idirbhainc Londan móide corrlach. Leathnaíodh saoráid chreidmheasa imrothlaigh SONI Teo go dtí 2024 agus tarraingíodh anuas £10m (€11.5m) (2022): £Nialas) ag deireadh na bliana.

Áiseanna creidmheasa SEMO

Cuireadh saoráidí creidmheasa €200m i bhfeidhm chun an SEM nua a chur ar fáil. Is féidir €50m den áis a úsáid freisin chun an clár TSOanna DS3 a mhaoiniú. Ag deireadh na bliana, bhí €nialas tarraingthe anuas ag EirGrid agus SONI (2022: €nialas) ó na saoráidí creidmheasa imrothlacha seo chun riachtanais chaipitil oibre a mhaoiniú sa mhargadh comhardaithe ach tá €2.4m (€2.0m) (2022:€nialas) tarraingthe anuas ag SONI chun íocaíochtaí DS3 a mhaoiniú.

Saoráid chreidmheasa EirGrid cpt

I mí Iúil 2023, chuir EirGrid cpt RCF de €200m i bhfeidhm i mí Lúnasa 2023 le bosca ceoil €100m chun easnaimh ghearrthéarmacha airgid a bhainistiú a eascraíonn as éagsúlachtaí ama idir tabhú costas agus aisghabháil rialála. Tarraingíodh €nialas anuas ó na háiseanna creidmheasa seo ag deireadh na bliana.

Saoráidí iasachta neamhúsáidte

Bhí saoráidí iasachta neamhúsáidte de €1,012.2m ag an nGrúpa (2022: €211.2m) ar dháta an Chláir Chomhardaithe. €614.6m (2022: €nialas) iasachtaí neamhúsáidte don tionscadal Ceilteach; Is iasachtaí neamhúsáidte é €197.6m (€200.0m) atá socraithe ionas go mbeidh go leor saoráidí fuireachais ag an nGrúpa chun freastal ar shrianta gan bhuiséad/gan choinne agus íocaíochtaí DS3 agus is saoráid chreidmheasa imrothlaigh neamhúsáidte é €200.0m chun riachtanais chaipitil oibre ghearrthéarmach a bhainistiú. Tá tarraingt anuas iomlán déanta aige ar a shaoráid SONI RCF ag deireadh na bliana (2022: €11.2m).

25. Catagóirí de Shócmhainní Airgeadais agus Dlíteanas Airgeadais

Suíom Ghlanluacha	Sócmhainní airgeadais ag costais amúchta €'000	Dlíteanas airgeadais ar chostas amúchta €'000	Cóirluach trí ordú a gcealaíonn a chomhlíonadh ordú eile €'000	Iomlán €'000
30 MF 2023				
Infheistíochtaí	–	–	356	356
Trádáil agus infháiltais eile	430,328	–	–	430,328
Costais tionscadail iarchurtha	92,525	–	–	92,525
Taiscí gearrthéarmacha	50,206	–	–	50,206
Airgead tirim agus coibhéisi airgid thirim	773,407	–	–	773,407
Trádáil agus iníocthaigh eile	–	(489,727)	–	(489,727)
iasachtaí	–	(434,867)	–	(434,867)
Dlíteanas léasa	–	(34,793)	–	(34,793)
Ionstraimí díorthacha airgeadais (nóta 26)	–	–	3,638	3,638
Iomlán	1,346,466	(959,387)	3,994	391,073

	Sócmhainní airgeadais ag costais amúchta €'000	Dlíteanas airgeadais ar chostas amúchta €'000	Cóirluach trí ordú a gcealaíonn a chomhlíonadh ordú eile €'000	Iomlán €'000
30 MF 2022				
Infheistíochtaí	–	–	356	356
Trádáil agus infháiltais eile	159,199	–	–	159,199
Costais tionscadail iarchurtha	63,954	–	–	63,954
Airgead tirim agus coibhéisi airgid thirim	651,176	–	–	651,176
Trádáil agus iníocthaigh eile	–	(208,411)	–	(208,411)
iasachtaí	–	(260,218)	–	(260,218)
Dlíteanas léasa	–	(37,006)	–	(37,006)
Ionstraimí díorthacha airgeadais (nóta 26)	–	–	(11,802)	(11,802)
Iomlán	874,329	(505,635)	(11,446)	357,248

25. Catagóirí de Shócmhainní Airgeadais agus Dliteanas Airgeadais (Ar lean)

Cóirluach	Leibhéal 1 €'000	Leibhéal 2 €'000	Leibhéal 3 €'000	Iomlán €'000
30 MF 2023				
Infheistíochtaí	–	–	356	356
Trádáil agus infháltais eile	–	–	–	–
Costais tionscadail iarchurtha	–	–	–	–
Airgead tirim agus coibhéisí airgid thirim	–	–	–	–
Trádáil agus iníocthaigh eile	–	–	–	–
lasachtaí	–	–	–	–
Dliteanas léasa	–	–	–	–
Ionstraimí díorthacha airgeadais (nóta 26)	–	3,638	–	3,638
Iomlán	–	3,638	356	3,994

Cóirluach	Leibhéal 1 €'000	Leibhéal 2 €'000	Leibhéal 3 €'000	Iomlán €'000
30 MF 2022				
Infheistíochtaí	–	–	356	356
Trádáil agus infháltais eile	–	–	–	–
Costais tionscadail iarchurtha	–	–	–	–
Airgead tirim agus coibhéisí airgid thirim	–	–	–	–
Trádáil agus iníocthaigh eile	–	–	–	–
lasachtaí	–	–	–	–
Dliteanas léasa	–	–	–	–
Ionstraimí díorthacha airgeadais (nóta 26)	–	(11,802)	–	(11,802)
Iomlán	–	(11,802)	356	(11,446)

Cuirtear ionstraimí airgeadais a thomhaistear i ndiaidh an aitheantais tosaigh ag cóirluach i Leibhéal 1 go 3 bunaithe ar a mhéid a bhíonn an cóirluach inbhraite:

- Is ionann tomhais cóirluacha Leibhéal 1 agus iad siúd a dhíorthaíonn ó phraghsanna (gan choigeartú) a luaitear i margáí gníomhacha le haghaidh sócmhainní nó dliteanas atá díreach mar an gcéanna;
- Is ionann tomhais cóirluacha Leibhéal 2 agus iad siúd a dhíorthaíonn ó ionchuir seachas na praghsanna a luaitear agus a áirítear laistigh de Leibhéal 1 atá inbhraite le haghaidh na sócmhainne nó an dliteanas, go díreach (.i. mar phraghsanna) nó go hindíreach (.i. díorthaithe ó phraghsanna);
- Is ionann tomhais cóirluacha Leibhéal 3 agus iad siúd a dhíorthaíonn ó theicnící luachála, ionchuir le haghaidh na sócmhainne nó an dliteanas san áireamh nach bhfuil bunaithe ar shonraí inbhraite an mhargaidh (ionchuir neamh-inbhraite).

25. Catagóirí de Shócmhainní Airgeadais agus Dliteanas Airgeadais (Ar lean)

Meastachán cóirluachanna

Mínítear thíos na príomh-mhodhanna agus boinn tuisceana a úsáidtear chun cóirluachanna sócmhainní agus dliteanas airgeadais a mheas.

Infheistíochtaí

Tomhaistear infheistíochtaí in ionstraimí cothromais ar chóirluach. Ní raibh aon aistriú idir leibhéil luachála le linn na bliana.

Trádáil agus infháltais/iníocthaigh eile agus costais tionscadail iarchurtha

I gcás na n-infháltais agus na n-iníocthach, is meastachán réasúnta den chóirluach é suim ghlanluacha lúide liúntais laige, nuair is cuí.

Airgead tirim agus coibhéisí airgid thirim

I gcás taiscí bainc gearrthréimhseacha agus airgead tirim agus coibhéisí airgid thirim, meastar go léiríonn an tsuim ghlanluacha meastachán réasúnta ar chóirluach.

lasachtaí

Ríomhtar an cóirluach bunaithe ar shreabhadh airgid príomha agus úis lascainithe amach anseo agus níl aon difríocht ábhartha idir an cóirluach agus an tsuim ghlanluacha.

Ionstraim dhíorthach airgeadais (babhtálacha ráta úis)

Cinntear cóirluach bhabhtálacha ráta úis an Ghrúpa ar an dáta tuairiscithe trí bhíthin sreabhadh airgid na todhchaí a lascainiú ag úsáid cuar ráta úis inbhraite ar an dáta tuairiscithe agus, mar sin de, meastar gur ionstraimí Leibhéal 2 iad. Ní raibh aon aistriú idir leibhéil luachála le linn na bliana.

Tá rátálacha creidmheasa arda ag na bainc a shealbhaíonn na díorthaigh agus mar sin meastar go bhfuil an nochtadh do riosca creidmheasa neamhábharta. Tá luacháil déanta ag an nGrúpa ar na coigeartuithe creidmheasa riachtanacha agus choigeartaigh sé na luachálacha dá réir. D'fhan an Grúpa i riocht cobhsaí creidmheasa agus airgeadais ar feadh na bliana airgeadais dar críoch 30 Meán Fómhair 2023 agus rinne sé measúnú freisin ar an gcoigeartú dochair a theastaíonn agus rinne sé na luachálacha a choigeartú dá réir.

25. Catagóirí de Shócmhainní Airgeadais agus Dliteanas Airgeadais (Ar lean)

Bainistíocht chaipitil

Thug EirGrid plc caipitil isteach faoi Scéim Aistrithe dar dáta an 1 Iúil 2006 agus an t-oibrítheoir córais tarchurtha á dhílsiú. Is ionann an caipiteal seo agus bunchaipiteal an Ghrúpa. Ní dhearnadh aon athrú ar bhunchaipiteal an Ghrúpa le linn na bliana airgeadais. Tá aon athrú ar struchtúr an chaipitil faoi réir faofa ón Aire Comhshaoil, Aeráide agus Cumarsáide.

Maoinítear an Grúpa ar bhonn leanúnach trí chóras na dtaraifí rialála. Tá saoráidí bainc curtha i bhfeidhm ag an nGrúpa chun leachtacht agus sreabhadh airgid a bhainistiú chun neamhréireanna amaithe idir fáil na dtaraifí rialála agus riachtanais caipitil oibre a cheadú.

Maoiníonn iasachtaí seachtracha, faoi réir fhaomhadh ón Aire, tionscadail lena mbaineann caiteachas caipitil suntasach. Socraítear cumhachtaí iasachtaithe an Ghrúpa trí reachtaíocht agus tá iasachtaí aonair faoi réir cheadú an Aire. Ar an 14 Márta 2008, achtaíodh an tAcht um Rialáil Leictreachais (Leasú) (EirGrid), 2008. Go príomha thug an tAcht seo cumhacht don Ghrúpa an tIdirnascaire Thoir-Thiar a thógáil agus mhéadaigh sé cumhachtaí iasachtaithe an Ghrúpa go teorainn €750m. Leasaíonn alt 13 den Bhille um EirGrid, Leictreachas agus Móin (Leasú) 2022 alt 6 den Acht um Rialáil Leictreachais (Leasú) (EirGrid) 2008 lena bhforáiltear do theorainn iasachta mhéadaithe suas le €3 bhilliún do EirGrid. Cabhraíonn an leasú leis an Eagach Náisiúnta a neartú mar chuid de 'Ár dTodhchaí Leictreachais a Mhúnlú' agus leis an tIdirnascaire Ceilteach (Éire go dtí an Fhrainc) a sheachadadh.

Beartas an Ghrúpa ná costas cistí íseal, seasmhach, inghlactha a chinntiú le himeacht ama, faoi réir leibhéal inghlactha rioscaí. Cothaíonn an Grúpa próifíl chothromaithe aibíochta freisin i ndáil leis an gcroíphunann iasachta chun aisíocaíochtaí arda agus riosca athmhaoiniúcháin a sheachaint.

Leagtar amach thíos tuilleadh sonraí maidir leis na saoráidí iasachtaithe agus na straitéisí fáilithe lena mbaineann.

Forléargas ar bhainistiú riosca airgeadais

Níl aon tiús suntasach i ndáil le riosca ann agus ní dhearnadh aon athrú suntasach le linn na bliana airgeadais, nó ó dheireadh na bliana, ar na cineálacha rioscaí airgeadais atá roimh an nGrúpa nó roimh chur chuige an Ghrúpa maidir le bainistíocht na rioscaí sin.

Bainistíonn feidhm ciste an Ghrúpa maoiniú, leachtacht agus neamhchosaint an Ghrúpa ar rioscaí úis agus rioscaí a bhaineann le ráta malairte eachtraí. Déantar athbhreithniú rialta ar na beartais atá ann chun an Ghrúpa a chosaint ar na rioscaí seo agus ar rioscaí eile, agus déanann an Bord iad a cheadú.

Baineann na príomhrioscaí airgeadais ar a bhfuil an Grúpa neamhchosanta le leachtacht, caipiteal, an margadh (ráta úis san áireamh) agus riosca caipitil a eascraíonn as oibríochtaí laethúla agus as tionscadail a bhaineann le caiteachas príomhchaipitil.

25. Catagóirí de Shócmhainní Airgeadais agus Dliteanas Airgeadais (Ar lean)

Bainistíonn an Grúpa a leachtacht agus riosca caipitil le haghaidh oibríochtaí laethúla le próiseas rialála chun taraifí a leagann amach leis an gCoimisiún um Rialáil Fónais agus Rialtóir Fónais Thuaisceart Éireann agus le buiséadú inmheánach agus monatóireacht ar athruithe. Tá idirbheartaíocht déanta ag an nGrúpa i leith saoráidí cúltaca le bainc éagsúla chun tacú le tuartha ar an sreabhadh airgid agus leis na riachtanais a ghabhann leo.

Maidir le caiteachas caipitil, tá próisis cheadaithe um príomhchaiteachas agus um bainistíocht tionscadal curtha i bhfeidhm ag an nGrúpa.

Bainistíocht riosca creidmheasa

Tagraíonn riosca creidmheasa don riosca a mhainneoidh contrapháirtí ar a chuid oibleagáidí conartha agus go mbeidh cailteanas airgeadais an Ghrúpa mar thoradh air. Tá an Grúpa neamhchosanta ar riosca creidmheasa ó na contrapháirtithe a bhfuil cuntais bainc aige leo. Maolaíonn an Grúpa an neamhchosaint nuair a leathnaíonn sé cistí ar fud roinnt institiúidí airgeadais ag a bhfuil ráthaíocht cheannasach maidir le taiscí custaiméirí nó ag a bhfuil rátáil chreidmheasa, ó ghníomhaireacht rátála neamhspleách, atá comhsheasmhach leis an mbeartas ciste arna cheadú ag an mBord. Tá an Grúpa neamhchosanta ar riosca contrapháirtí freisin maidir le háiseanna gan tarraingt agus ionstraimí babhtála ráta úis. I gcomhréir lenár mBeartas Ciste, ní phléann an Grúpa ach amháin le contrapháirtithe ag a bhfuil rátálacha creidmheasa arda chun an riosca seo a mhaolú. Ní cheapann an bhainistíocht nach gcomhlíonadh aon chontrapháirtí suntasach a chuid oibleagáidí. Léirítear an uasneamhchosaint ar riosca creidmheasa i suim ghlanluacha gach sócmhainne.

I gcás an mhargaidh chomhardúcháin, faoi théarmaí an Chóid um Thrádáil agus Socrú le haghaidh an Mhargaidh Leictreachais Aonair (SEM), éilítear ar gach páirtí clúdach creidmheasa a chur ar fáil ag leibhéal a chuireann an tOibrítheoir Margaidh in iúl dó. Is féidir clúdach creidmheasa den sórt sin a chur ar fáil trí bhíthin litreach creidmheasa teannta neamh-inchúlghairthe nó taisce airgid thirim arna coinneáil i gcuntas cúlchiste chomhthaobhaigh Mhargadh Leictreachais Aonair (cuntais shlándála le hainm na rannpháirtithe margaidh). Roinneann rannpháirtithe an mhargaidh aon drochfhiach a thagann chun cinn sa SEM, a mhéid a sháraíonn sé an clúdach creidmheasa atá ar fáil, agus ní ghlacann an tOibrítheoir Margaidh leis. B'ionann infháltais thrádála rannpháirtithe margaidh SEMO, a áiríodh le hinfháltais eile de chuid an Ghrúpa, amhail an 30 Meán Fómhair 2023 agus €17.1m (2022: €28.0m). Áirítear le nithe inioctha eile €115.2m (2022: €12.0m) dlite don mhargadh maidir le barrachas margaidh. Eascraíonn comhardú an mhargaidh go príomha mar gheall ar mhíréir idir ráta ioncaim na taraife buiséadaithe agus costais shriantachta iarbhír a bhíonn éagsúil gach bliain mar gheall ar staid dhothuartha an mhargaidh chothromúcháin. Socraítear na hiarmhéideanna margaidh le coigeartú taraife k-fhachtóra i mblianta ina dhiaidh sin.

Bainistíonn EPEX na margáil lá dar gcionn agus ionlae do SEMOpX. Is é an tImréiteach Tráchtarraí Eorpacha (ECC) a dhéanann imréiteach agus socrú an mhalaraithe cumhachta SEMOpX agus glacann sé freagracht airgeadais as gach trádáil a thugtar i gcrích. Coinníonn ECC ceanglais chomhthaobhachta le baill an mhalaraithe agus lena mbainc imréitigh, agus íocann ECC as aon drochfhiach mar chontrapháirtí.

Tá socrúithe cuí i bhfeidhm freisin chun riosca creidmheasa an Ghrúpa, a thagann as a chuid gníomhaíochtaí mar Oibrítheoir Córais Tarchurtha, a bhainistiú go héifeachtúil. Ní mór do gach úsáideoir soláthar don Ghrúpa agus slándáil a chothú ina dhiaidh sin i leith íocaíocht an airgid go léir atá dlite don Ghrúpa faoin gComhaontú i ndáil le hÚsáid an Chórais ("Clúdach Slándála") i bhfoirm litreach creidmheasa nó taisce airgid thirim.

25. Catagóirí de Shócmhainní Airgeadais agus Dlíteanas Airgeadais (Ar lean)

Rialaíonn rialacha leithdháilte JAO na rannpháirtithe i margadh FTR. Tugann na rialacha leithdháilte seo údarás i ndáil le ráthaíocht bainc nó taise airgid thirim.

Aisghabhtar costais iarchurtha an tionscadail ó na húinéirí sócmhainní tarchurtha atá á rialú ag comhaontuithe a éascaíonn idirghníomhú oibríochta idir na TSONna agus na TAOanna. Cinntítear leis na comhaontuithe sin nach bhfuil na TSONna neamhchosanta ar aon riosca creidmheasa ó ghnóthú chostais an tionscadail.

Cuireann an Grúpa an cur chuige simplithe i bhfeidhm i ndáil le cailleanais chreidmheasa thuartha a sholáthar, arna leagan amach ag IFRS 9, a cheadaíonn úsáid fhoráil an chailleanais thuartha thar shaolré le haghaidh gach uile infháltas trádála agus sócmhainn chonartha. Úsáidtear mairís liúntais chun ECLanna na n-infháltas trádála a thomhas ach níl aon neamhchosaint ann ar mhainneachtain de bharr na bpolasaithe um bainistíocht riosca creidmheasa a leagtar amach thuas. Mar thoradh air sin, bhí an liúntas cailleanais amháil an 30 Meán Fómhair 2023 cothrom le nialas.

An mheántréimhse chreidmheasa maidir le hinfháltas thrádála ná dhá mhí. Is iad seo a leanas próifíl aoise na n-iarmhéideanna dlite nach bhfuil laige orthu:

	30 MF 2023 €'000	30 MF 2022 €'000
Idir 60 agus 90 lá	-	-
Idir 90 agus 120 lá	-	-
Breis agus 120 lá	-	-
Iomlán	-	-

26. Ionstraimí Díorthacha Airgeadais agus Bainistíocht Riosca Airgeadais

Bainistíocht riosca leachtachta

Tá an Bord Stiúrthóirí freagrach as an riosca leachtachta a bhainistiú, agus thóg an Bord creat iomchuí um bainistíocht riosca chun bainistíocht a dhéanamh ar riachtanais bainistíochta maoiniúcháin agus leachtachta ghearrthréimhseacha, mheántréimhseacha agus fhadtréimhseacha an Ghrúpa. Bainistíonn an Grúpa an riosca leachtachta trí bhithin cúltaisc, saoráidí bainc agus saoráidí iasachtaithe cúltaisc leordhóthanacha a chothú, monatóireacht leanúnach a dhéanamh ar shreafaí airgid tuartha agus iarbhir agus próifílí aibíochta shócmhainní agus dlíteanas airgeadais a mheaitseáil. Déantar monatóireacht leanúnach ar chomhlíonadh an Ghrúpa maidir le conarthaí fiachais, bunaithe ar chuntais bhainistíochta.

Tá beartais i ndáil le bainistíocht an riosca airgeadais i bhfeidhm ag an nGrúpa chun a chinntiú go n-íoctar gach iníochtach laistigh den tréimhse ama chreidmheasa. Tá gach iníochtach trádála ar an dáta tuairiscithe laistigh den chreat creidmheasa sin. I gcás ina mbíonn an Chuideachta ina cúis le hiocaíocht dhéanach sonraisc, íoctar ús leis an soláthróir.

Tá rochtain ag an nGrúpa ar shaoráidí maoiniúcháin, agus bhí méid iomlán gan úsáid na saoráidí cothrom le €1,012.2m ar dháta an Chláir Chomhardaithe (2022: €211.2m). €614.6m (2022: €nialas) iasachtaí neamhúsáidte don tionscadal Ceilteach; Is iasachtaí neamhúsáidte é €197.6m (€200.0m) atá socraithe ionas go mbeidh go leor saoráidí fuireachais ag an nGrúpa chun freastal ar shrianta gan bhuiséad/gan choinne agus iocaíochtaí DS3 agus is saoráid chreidmheasa imrothlaigh neamhúsáidte é €200.0m chun riachtanais chaipitil oibre ghearrthéarmach a bhainistiú. Tá tarraingt anuas iomlán déanta aige ar a shaoráid SONI RCF ag deireadh na bliana (2022: €11.2m).

Tugtar sonraí sa tábla a leanas maidir leis an aibíocht chonartha atá fágtha ag an nGrúpa le haghaidh a dhlíteanas airgid neamhdhíorthacha. Leagadh amach an tábla bunaithe ar shreafaí airgid neamhscainithe maidir le dlíteanas airgeadais, bunaithe ar an dáta is luaithe faoina gceanglaítear ar an nGrúpa iocaíocht a dhéanamh. Áirítear leis an tábla ús agus príomhshreabhadh airgid.

	Níos lú ná 1 mhí €'000	1 go 12 mhí €'000	1 go 5 Bliana €'000	Níos mó ná 5 bliana €'000	Iomlán €'000
30 MF 2023					
Trádáil agus iníochtaigh eile	46,561	319,012	-	-	365,573
Dlíteanas léasa lena n-áirítear ús	-	2,958	14,819	20,517	38,294
Iasachtaí lena n-áirítear ús	-	52,252	211,694	938,084	1,202,030
Iomlán	46,561	374,222	226,513	958,601	1,605,897
30 MF 2022					
Trádáil agus iníochtaigh eile	177,317	19,114	-	-	196,431
Dlíteanas léasa lena n-áirítear ús	-	2,926	14,239	23,772	40,937
Iasachtaí lena n-áirítear ús	-	34,540	125,127	178,405	338,072
Iomlán	177,317	56,580	139,366	202,177	575,440

Meastar go dtarlóidh fálú ar an sreabhadh airgid agus go mbeidh tionchar aige ar an ráiteas ioncain thar thréimhse 13 bliain agus 30 bliain.

26. Ionstraimí Díorthacha Airgeadais agus Bainistíocht Riosca Airgeadais

Is mar a leanas iad na méideanna arna n-aithint agus arna n-athaicmiú maidir le cúlaisce an fhálaithe ar an sreabhadh airgid:

	30 MF 2023 €'000	30 MF 2022 €'000
Gnóthachan a eascraíonn i rith na bliana	11,992	48,776
Athaicmithe ar an ráiteas ioncaim (lena n-áirítear i gcostais airgeadais)	3,448	11,623
Iomlán	15,440	60,399

Riosca Margaidh

Bainistíocht riosca ráta úis

Tá an Grúpa neamhchosanta ar riosca ráta úis toisc go bhfaigheann sé cistí ar iasacht ag rátaí comhlúthacha úis. Bainistíonn an Grúpa an riosca trí meascán cuí idir iasachtaí ag rátaí seasta agus comhlúthacha a chothabháil agus úsáid á baint as conarthaí babhtála ráta úis.

Bhí dliteanas na babhtála ráta úis ag deireadh na bliana cothrom le €3.6m (2022: €11.8m dliteanas). Bhí an méid barúlach ar na babhtálacha EWIC cothrom le €224.2m (2022: €258.6m) ar ráta úis de 3.8% (2022:%): 3.8%) a fhálaigh na saoráidí neamhurráithe iasachta téarmaí de €239.5m (2022: €258.6m). Tá €282m den iasacht téarma Ceilteach €600m fálaithe. Bhí an méid barúlach ar na babhtálacha Celtic ar €92.7m ag ráta úis 3.4% a d'fhálaigh na n-áiseanna iasachta téarma neamhurráithe de €92.7m.

Faoi chonarthaí babhtála ráta úis, d'aontaigh an Grúpa an difríocht idir méideanna úis seasta agus ar ráta comhlúthach a mhalartú, arna ríomh bunaithe ar mhéideanna aontaithe de phrionsabal barúlach. Cuireann conarthaí den sórt sin ar chumas an Ghrúpa an riosca a bhaineann le neamhchosaint ar an sreabhadh airgid a mhaolú i ndáil leis an ús eisithe ar ráta athraitheach maidir le hiasachtaí.

Socraítear babhtálacha ráta úis an Ghrúpa go tráthrialta agus athshocraítear na rátaí comhlúthacha idir gach trí agus sé mhí. Íocfaidh an Grúpa nó gheobhaidh sé an difríocht idir an ráta úis seasta agus comhlúthach ar ghlanbhonn.

Ainmnítear gach conradh babhtála ráta úis a mhalartaíonn méideanna úis ar ráta comhlúthach le haghaidh méideanna úis ar ráta seasta mar fhálú ar an sreabhadh airgid chun neamhchosaint shreabhadh airgid an Ghrúpa a mhaolú, rud a mbíonn rátaí úis athraitheacha ar iasachtaí mar thoradh air. Tarlaíonn na glansocraíochtaí faoi na babhtálacha ráta úis agus íocaíochtaí úis ar na hiasachtaí go comhuaineach. Aithnítear an méid a iarchuirtear i gothromas mar bhrabús nó mar chaillteanas thar an tréimhse ina ndéanann na híocaíochtaí úis ar ráta comhlúthach maidir leis an bhfiachas difear don bhrabús nó don chaillteanas.

26. Ionstraimí Díorthacha Airgeadais agus Bainistíocht Riosca Airgeadais (Ar lean)

Anailís ar iogaireacht an ráta úis

Cinneadh na hanailísí iogaireachta thíos bunaithe ar an gcomh-neamhchosaint ar rátaí úis le haghaidh iasachtaí agus ionstraimí díorthacha ar dháta an Chláir Chomhardaithe. Úsáidtear méadú nó laghdú de 50 bonnphointe agus riosca ráta úis á thuairisciú agus léiríonn sé sin measúnú na bainistíochta ar athruithe ar rátaí úis, ar sheans réasúnta go dtarlóidh siad.

Dá mbeadh rátaí úis reatha agus réamhrátaí úis 50 (2022: 50) bonnphointe níos airde/níos ísle agus dá mbeadh gach athróg eile seasta, bheadh na nithe a leanas a bhaineann leis an nGrúpa fíor:

- Bheadh tionchar ag €nialas (2022: ar bhrabús don bhliain airgeadais go dtí an 30 Meán Fómhair 2023: € nialas) déanta don bhrabús le haghaidh na bliana amhail an 30 Meán Fómhair 2021; agus
- Bheadh tionchar ag €20.0m/ (€21.7m)/ (2022 ar chúlchistí cothromais eile: €6.7m/ (€7.1m)) imeartha ar chúltaisí cothromais eile, mar gheall ar athruithe sa chóirluach a bhaineann leis an bhfálú ar an sreabhadh airgid go príomha.

Bainistíocht an riosca a bhaineann le malartú airgeadra eachtraigh

Tá an Grúpa neamhchosanta ar riosca airgeadra eachtraigh le hoibríochtaí an dá fhochuideachta atá corpraithe i dTuaisceart Éireann, ag a bhfuil an Steirling mar airgeadra feidhmiúil agus mar gheall ar chaiteachas caipitil i Steirling. Úsáidtear Steirling d'fhormhór an ioncaim agus an chaiteachais ó oibríochtaí na Ríochta Aontaithe, rud a dhéanann an riosca a eascraíonn as na fochuideachtaí seo, ag a bhfuil airgeadraí feidhmiúla Steirling, a mhaolú i bpáirt. Tá iarracht déanta ag an nGrúpa an neamhchosaint seo a laghdú tuilleadh agus oibríochtaí i dTuaisceart Éireann a mhaoiniú ag úsáid iasachtaí Steirling.

Anailís iogaireachta um malairt airgeadra eachtraigh

Cinneadh na hanailísí iogaireachta thíos bunaithe ar neamhchosaint an Ghrúpa ar a oibríochtaí Steirling amhail dáta an Chláir Chomhardaithe. Thairfead deighleog SONI TSO cailteanas roimh cháin de €37.5m le linn na bliana go dtí an 30 Meán Fómhair 2023 (2022: brabús €11.3m). Úsáideadh méadú nó laghdú de 20% agus riosca malairte airgeadra eachtraigh á thuairisciú agus léiríonn sé sin measúnú an lucht bainistíochta ar athruithe ar rátaí malairte, ar sheans réasúnta go dtarlóidh siad.

Dá mbeadh rátaí malairte 20% níos airde/níos ísle agus dá mbeadh gach athróg eile seasta, bheadh brabús roimh cháin an Ghrúpa don bhliain go dtí 30 Meán Fómhair 2023 €1.4m níos ísle (2022: €12.2m níos airde). Bheadh tionchar ag €2.8m (2022: ar chúlchistí cothromais eile: €4.5m).

27. Idirbhearta Páirtithe Gaolmhara

Is eagraíocht thráchtála stáit Éireannach é EirGrid plc agus, mar sin de, is páirtí é atá gaolmhar le Rialtas na hÉireann. Tá scair amháin de scairchaipiteal na Cuideachta ag Brendan Tuohy, Mark Foley agus Martin Corrigan thar ceann an Aire Caiteachais Phoiblí agus Athchóirithe, tá gnáthscair amháin den Chuideachta ag an Aire Comhshaoil, Aeráide agus Cumarsáide agus tá an chuid eile den scairchaipiteal eisithe ag an Aire Caiteachais Phoiblí agus Athchóirithe, nó sealbhaítear é thar a cheann.

Ní raibh aon leas tairbhiúil ag comhaltaí boird sa Ghrúpa le linn na bliana.

Mar an gcéanna le heintitis eile, bíonn an Grúpa ag plé le gnáthchúrsa an ghnó le comhlachtaí eile arna n-urrú ag an Rialtas amháin BSL, agus nochtar na mór-idirbhearta thíos.

Tá Comhaontú Bonneagair i bhfeidhm idir an Grúpa agus BSL faoi choimirce an Choimisiúin um Rialáil Fóntais (CRF), i ndáil le ról úinéir agus oibríteoir an chórais tarchurtha. Mar seo a leanas a bhí na muirir ar na Ráitis Chomhdhlúite Ioncaim faoin gComhaontú:

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Muirir úinéir na sócmhainní tarchurtha	275,895	236,326

Ar 30 Meán Fómhair 2023 bhí iomlán de €52.9m (2022: €38.2m) iníoctha le BSL faoin gComhaontú seo. Bhí an ghluaiseacht san iarmhéd seo mar a leanas:

	30 MF 2023 €'000	30 MF 2022 €'000
An t-iarmhéd tosaigh	38,228	56,833
Muirir le linn na bliana	300,726	264,220
Íocaíochtaí déanta le linn na bliana	(286,046)	(282,825)
An t-iarmhéd deiridh	52,908	38,228

Tá an t-iarmhéd gan íoc seo neamhraithe agus tá sé iníoctha in airgead tirim agus coibhéisí airgid thirim.

27. Idirbhearta Páirtithe Gaolmhara (Ar lean)

Ar an 7 Iúil 2022, thug an Coimisiún um Rialáil Fóntas (CRF) treoir do EirGrid cpt faoi Rialachán 28(10) de na Comhphobail Eorpacha chun cumas giniúna leictreachais éigeandála breise a sholáthar do thréimhse an gheimhridh 2023-2024 go dtí an geimhreadh 2025-2026 agus más gá go dtí deireadh an gheimhridh 2026-27. D'fhonn cur ar chumas EirGrid cpt an Treoir a chomhlíonadh, chuir an tAire Comhshaoil, Aeráide agus Cumarsáide deontas de €151.0m ar fáil (Féach nóta 17 le haghaidh tuilleadh sonraí). Tá conarthaí déanta ag an nGrúpa a sholáthraíonn sócmhainní giniúna éigeandála sealadacha. Rinne EirGrid Cpt agus EirGrid 2022 SPV DAC Comhaontú Seirbhísí, Comhaontú Díolacháin Sócmhainní agus comhaontú Nuála le BSL. Thabhaigh an Grúpa costais dhíreacha Giniúint Éigeandála Sealadach de €121.7m (2022: €41.3m). San áireamh i nithe trádála iníoctha tá €16.6m (2022: €1.5m) iníoctha le BSL agus bhí €37.9m (2022: €41.3m) san áireamh i bhfabhrúithe i leith na gcomhaontuithe seo. San áireamh in infháiltais eile tá infháiltais BSL ar a bhfuil luach tugtha anonn de €232.7m a bhaineann leis an gcomhaontú díola sócmhainne atá lascaithe go €214.9m ag baint úsáide as ráta lascaine 4.09% a léiríonn an ráta úis margaidh atá i réim d'ionstraim chomhchosúil le ráitail chreidmheasa den chineál céanna.

28. Teagmhais Iarchlár Chomhardaithe

(a) Pacáiste um Fhuinneamh Glan

Thug an AE isteach Rialachán (Rialachán AE 2019/943) ("an Rialachán") don mhargadh leictreachais mar chuid den 'Phacáiste um Fhuinneamh Glan' reachtaíocht a tháinig i bhfeidhm ar an 1 Eanáir 2020. Áirítear leis an Rialachán seo rialacha maidir le giniúint leictreachais agus freagairt ar éileamh a bhainistiú (Airteagal 12) agus seoladh (Airteagal 13) agus foláin sé ceanglas go n-íocfar cúiteamh in Airteagal 13(7). Tar éis dul i gcomhairle le geallsealbhóirí, rinne an Coiste um an Margadh Leictreachais Aonair (SEMC) cinntí maidir le conas an Rialachán a chur chun feidhme, lena n-áirítear i ndáil leis an bhforáil chúitimh a leagtar amach in Airteagal 13(7), mar a foilsíodh ina pháipéar cinnidh (SEM-22-009) i mí an Mhárta 2022 ("Cinneadh SEMC"). Ó thaobh na cuntasaiochta de, tá EirGrid mar TSO ag aithint go dtí seo an oibleagáid chúitimh faoi Airteagal 13(7) den Rialachán atá bunaithe ar Chinneadh SEMC agus tá foráil déanta inár ráitis airgeadais gach bliain ó tháinig an Rialachán i bhfeidhm. Bunaithe ar Chinneadh SEMC, déanfaidh EirGrid na costais a aisghabháil trí tharaif atá bunaithe ar an margadh agus tá infhaighte comhfhreagrach aitheanta aige agus mar sin ní raibh aon tionchar ar an ráiteas ioncaim go dtí seo (féach nóta forála 20).

In 2022, thionscain dhá ghrúpa ar leith d'fhorbróirí feirmeacha gaoithe imeachtaí Athbhreithnithe Breithiúnach na hArd-Chúirte i bPoblacht na hÉireann ag tabhairt aghaidh ar dlíthiúlacht Chinneadh an SEMC a rinne an Coimisiún um Rialáil Fóntas (CRF) ag gníomhú dó tríd an SEMC. Lorg gach iarratasóir "orduithe" agus dearbhuithe Cúirte éagsúla lena n-áirítear ordú chun Cinneadh SEMC a aisiompú, agus ordú á cheangal ar an CRF lánéifeacht a thabhairt don fhoráil chúitimh in Airteagal 13(7) dearbhú gur cheart cúiteamh faoi Airteagal 13(7) a dhéanamh. le híoc ag EirGrid ag gníomhú mar TSO agus ordú lena gcoiscítear aon iarchur chúitimh go dtí 2024/25 mar atá leagtha amach i gCinneadh SEMC.

28. Teagmhais Iarchláir Chomhardaithe (Ar lean)

D'eisigh an Ard-Chúirt a Breithiúnas sa chás ar an 10 Samhain 2023 agus leag sé amach cinneadh na Cúirte go raibh roinnt gnéithe de Chinneadh SEMC ag teacht salach ar Airteagal 13(7). Go háirithe, thug an Breithiúnas dúshlán don mhodheolaíocht ríofa a glacadh i gCinneadh SEMC agus luaigh sé gur cheart do EirGrid cúiteamh a íoc, ina ról mar an TSO seachas tríd an SEM. Mar thoradh ar an mBreithiúnas, beidh cúiteamh is iníoctha faoi Airteagal 13(7) ina chostas TSO agus, mar sin, aithneofar é mar speansas sa ráiteas ioncaim, agus déanfar costais a aisghabháil ina dhiaidh sin trí tharaif TSO a aithneofar mar ioncam.

Ar an dáta ar síníodh na ráitis airgeadais, níl an próiseas dlíthiúil reatha tugtha chun críche faoi dheireadh toisc nach bhfuil a horduithe deiridh eisithe fós ag an gCúirt. Ar na horduithe a thabhairt chun críche, d'féadfadh na páirtithe sna himeachtaí dlí achomharc a dhéanamh i gcoinne Bhreithiúnais na hArd-Chúirte. Toisc nach bhfuil aon orduithe críochnaitheacha ón gCúirt agus in éagmais modheolaíochta soiléir, sásra cistiúcháin agus modhanna chun íocaíochtaí a ríomh agus a dhéanamh, caitear leis an mBreithiúnas mar imeacht iarchlár comhardaithe neamhchoigeartaithe atá bunaithe agus muid ag fanacht le tabhairt chun críche na n-imeachtaí dlí agus treoir rialála bhreise.

Ag an am seo, tá deacrachtaí ann ag líonadh tionchair airgeadais go cruinn. Is é meastachán na bainistíochta ar an gcúiteamh is iníoctha faoi Airteagal 13(7), dá mbeadh an Breithiúnas le coinneáil, idir €106.5m agus €302.6m. Tá sé seo faoi réir neamhchinnteachta meastachán suntasach mar gheall ar chastacht impleachtaí airgeadais Airteagal 13(7) de Rialachán 943 a léirmhíniú i gcomhthéacs an Bhreithiúnais agus in éagmais treorach rialála breise.

Tá dlúthfhaireachán á dhéanamh ag EirGrid ar na himeachtaí dlí.

(b) Díchumasc SONI

Ar an 30 Lúnasa 2022, d'fhoilsigh an Rialálaí Fóntas a chinneadh maidir leis an modhnú ceadúnais a bhí beartaithe d'Oibreoir Córais Tarchurtha SONI. a tháinig i bhfeidhm ar an 26 Deireadh Fómhair 2022. Déanann na modhnuithe ceadúnais athrú bunúsach ar na socrúithe rialachais idir SONI Teo. agus a mháthairchuideachta (EirGrid cpt) agus éilíonn siad freisin go ndéanfaí SONI a scaradh ó thaobh bainistíochta agus acmhainní ó Ghrúpa EirGrid maidir le fostaithe, áitribh, TF agus córais eile, trealamh, áiseanna, próisis agus sócmhainní.

Ar an 1 Deireadh Fómhair 2023, ceapadh bord neamhspleách nua SONI Teo. tar éis don UR é a cheadú, an chéad chéim shuntasach i gcur i bhfeidhm na modhnuithe ceadúnais. Tá gach cinneadh agus freagracht as feidhmíocht SONI anois ag Bord nua SONI Teo. Tar éis don Bhord nua SONI Teo a cheapadh, tá athruithe á ndéanamh ar struchtúir bhainistíochta EirGrid agus SONI mar an chéad chéim eile chun neamhspleáchas iomlán oibriúcháin agus bainistíochta a bhaint amach.

28. Teagmhais Iarchláir Chomhardaithe (Ar lean)

Mar atá leagtha amach i nóta 2, ionchorpraíonn na Ráitis Airgeadais Chomhdhlúite ráitis airgeadais na Cuideachta agus na n-eintiteas arna rialú ag an gCuideachta (a fochuideachtaí). Baintear rialú amach nuair a bhíonn na rudaí a leanas fíor faoin gCuideachta: tá cumhacht aige ar an infheisteoir, go bhfuil sé nochta, nó go bhfuil cearta aige ar aiscur inathraithe ón mbaint atá aige leis an infheisteoir agus tá an cumas aige a chumhacht a úsáid chun cur isteach ar a thoradh. Ar an mbonn sin, tá SONI Teo comhdhlúthaithe i ráitis airgeadais an ghrúpa FY2023. Ag glacadh leis na n-athruithe rialachais a theastaíonn mar thoradh ar chinneadh an UR maidir le Rialachas SONI, ní bheidh an Chuideachta in ann smacht a léiriú ar SONI Teo a thuilleadh agus mar thoradh air sin ní dhéanfaidh SONI Teo a chomhdhlúthú a thuilleadh i ráitis airgeadais an Ghrúpa ón 1 Deireadh Fómhair 2023. Déanfar sócmhainní agus dliteanas SONI a dhí-aithint ag a méideanna carraireachta, aithneofar luach cóir an úis coinnithe mar infheistíocht i sócmhainn airgeadais, aithneofar aon difríocht idir an luach iompair agus an luach cóir mar ghnóthachan nó caillteanas sa bhrabús nó cuntas caillteanas, beidh tionchar aige seo ar dtús ar ráitis airgeadais chomhdhlúite EirGrid don bhliain dar críoch 30 Meán Fómhair 2024.

(c) Stiúrthóir Éirí As

D'éirigh Michael O'Sullivan as an mBord le héifeacht ón 14 Nollaig 2023.

29. Faomhadh Na Ráiteas Airgeadais

Cheadaigh an Bord na Ráitis Airgeadais ar 11 Márta 2024.

Ráitis Airgeadais na Cuideachta

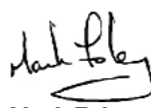
Clár Comhardaithe Cuideachta Amhail an 30 Meán Fómhair 2023

Nótaí	30 MF 2023 €'000	30 MF 2022 €'000	
Sócmhainní Neamhreacha			
Infheistíochtaí i bhfochuideachtaí	30 (E)	155,761	155,761
Infheistíochtaí eile	30 (G)	325	325
Sócmhainní doláimhsithe	30 (H)	43,502	44,115
Sealúchas, gléasra agus trealamh	30 (I)	85,945	57,072
Sócmhainní i ndáil le ceart úsáide	30 (J)	21,001	23,814
Sócmhainn sochair scoir	30 (S)	10,645	13,372
Iomlán na sócmhainní neamhreacha		317,179	294,459
Trádáil agus infháiltais eile: méideanna atá le híoc tar éis níos mó ná bliain amháin	30 (K)	393,329	268,524
Sócmhainní reatha			
Airgead tirim agus coibhéisi airgid thirim	30 (L)	683,504	567,349
Trádáil agus infháiltais eile	30 (M)	601,670	211,570
Iomlán na sócmhainní reatha		1,285,174	778,919
Trádáil agus iníocthaigh eile: méideanna atá le n-ioc laistigh de bhliain amháin	30 (N)	(656,397)	(462,735)
Glansócmhainní reatha		628,777	316,184
Iomlán na sócmhainní lúide dliteanais reatha		1,339,285	879,167
Trádáil agus iníocthaigh eile: méideanna atá le híoc tar éis níos mó ná bliain amháin	30 (O)	(517,565)	(206,265)
Soláthair			
Soláthairtí eile	30 (T)	(119,906)	(85,475)
Glansócmhainní		701,814	587,427
Caipíteal agus cúlchiste			
Scairchaipíteal tarraingthe anuas agus é léirithe mar chothromas	18	38	38
Cúlchiste caipítíl		49,182	49,182
Cúlchiste fáilaithe		3,948	(7,930)
Tuilleamh coinnithe		648,646	546,137
Cothromas iomlán		701,814	587,427

Arna cheadú ag an mBord agus arna shíniú thar a cheann:



Brendan Tuohy
An Cathaoirleach



Mark Foley
Príomhfheidhmeannach

Dáta
11 Márta 2024

Ráiteas na Cuideachta ar Athruithe sa Chothromas don Bhliain Airgeadais go dtí 30 Meán Fómhair 2023

	Scairchaipíteal eisithel €'000	Cúlchiste caipítíl €'000	Cúlchiste fáilaithe €'000	Tuilleamh coinnithe €'000	An t-iomlán is féidir a cheangal le sealbhóirí cothromais €'000
An t-iarmhéid amhail an 1 Deireadh Fómhair 2022	38	49,182	(49,024)	411,443	411,639
Brabús don bhliain	–	–	–	91,385	91,385
Ioncam cuimsitheach eile					
Atomhais ar scéim sochair sainithe glan ar cháin iarchurtha	–	–	–	47,309	47,309
Gluaiseacht an fháilaithe ar an sreabhadh airgid glan ar cháin iarchurtha	–	–	41,094	–	41,094
Díbhinní	–	–	–	(4,000)	(4,000)
An t-iarmhéid amhail an 30 Meán Fómhair 2022	38	49,182	(7,930)	546,137	587,427
Brabús don bhliain	–	–	–	112,554	112,554
Ioncam cuimsitheach eile					
Atomhais ar scéim sochair sainithe glan ar cháin iarchurtha	–	–	–	(6,045)	(6,045)
Gluaiseacht an fháilaithe ar an sreabhadh airgid glan ar cháin iarchurtha	–	–	11,878	–	11,878
Díbhinní	–	–	–	(4,000)	(4,000)
An t-iarmhéid amhail an 30 Meán Fómhair 2023	38	49,182	3,948	648,646	701,814

Cúlchiste Caipítíl

Tháinig an cúlchiste caipítíl ó dhílsiú oibríochtaí an oibríteora córais tarchurtha ó BSL go dtí an Chuideachta faoin Scéim Aistrithe dar dáta an 1 Iúil 2006. Níor tharla aon gluaiseacht sa chúlchiste ó shin i leith.

Cúlchiste Fáilaithe

Léiríonn an cúlchiste fáilaithe an sciar carnach de na gnóthachain agus de na cailiteanais maidir le hionstraimí fáilaithe a measadh a bheith éifeachtach i bhfálú ar an sreabhadh airgid. Aithnítear an gnóthachan nó an cailiteanas carnach iarchurtha ar na hionstraimí fáilaithe sa bhrabús nó sa chailiteanas nuair a dhéanann idirbheart fáilaithe difear don bhrabús nó don chailiteanas, nó má chuimsítear é mar athrú bunaidh ar mhír fháilaithe neamh-airgeadais.

Tuilleamh Coinnithe

Cuimsíonn tuilleamh coinnithe, tuilleamh carntha glan ar dhíbhinní sa bhliain airgeadais reatha agus sna blianta airgeadais roimhe sin.

30 (A). Ráiteas Comhlíonta

Ullmhaíodh ráitis aonair airgeadais na Cuideachta de réir an Chaighdeáin Idirnáisiúnta um Thuairisciú Airgeadais 101 Crea Faisnéisithe Laghdaithe (Márta 2018) ("FRS 101"). Ghlac ráitis airgeadais na Cuideachta roinnt díolúintí faoi FRS 101. Áirítear leis na díolúintí seo:

- ráiteas ar sreabhadh airgead agus nótaí gaolmhara;
- nochtuithe maidir le haithint ioncaim;
- nochtuithe maidir le cúiteamh phríomhphearsanra bainistíochta;
- nochtuithe maidir le idirbhearta le fochuideachtaí ar lánúinéireacht;
- nochtuithe maidir le bainistiú caipitil;
- faisnéis comparáideach áirithe; agus
- éifeachtaí IFRSanna nua, nach bhfuil éifeachtach go fóill áfach.

Os rud é go gcuimsíonn na ráiteas airgeadais comhdhlúite na nochtuithe coibhéiseacha, bhain an Chuideachta leas freisin as na díolúintí atá ar fáil faoi CTA 101 maidir leis na nochtuithe seo a leanas:

- Nochtuithe áirithe a éilíonn Tomhas cóirluacha CITA 13 agus na nochtuithe a éilíonn Nochtuithe Ionstraimí Airgeadais CITA 7.

30 (B). Eolas Ginearálta

Is cuideachta phoiblí theoranta é EirGrid cpt agus tá sé corpraithe in Éirinn. Tá oifig chláráithe EirGrid cpt lonnaithe ag An tUbhchruth, 160 Bóthar Shíol Bhroin, Droichead na Dothra, Baile Átha Cliath 4 (Uimhir chlárúcháin 338522). Déantar cur síos ar phríomhghníomhaíocht na Cuideachta ar leathanach 156 de Thuarascáil na Stiúrthóirí. Is é EirGrid cpt an grúpa is mó a raibh an Chuideachta ina ball de agus a bhfuil grúpchuntais ullmhaithe dó. Tá cóipeanna de ghrúpchuntais chomhdhlúite EirGrid cpt atá san áireamh ar leathanaigh 3 go 52 ar fáil ó Rúnaí na Cuideachta, EirGrid cpt, 160 Bóthar Shíol Bhroin, Baile Átha Cliath 4.

Cuireann an Chuideachta beartais chuntasaíochta chomhsheasmhacha i bhfeidhm orthu siúd arna gcur i bhfeidhm ag an nGrúpa. Féach ar leathanaigh 168-259 de ráitis airgeadais an Ghrúpa le haghaidh nochtuithe maidir leis na polasaithe cuntasaíochta ábhartha.

30 (C). Brabúis Inchurtha i Leith Eirgrid cpt

B'ionann an brabús don bhliain atá inchurtha i leith na Máthairchuideachta agus €112.6m (2022: €91.4m). I gcomhréir le hAlt 304(2) d'Acht na gCuideachtaí, 2014, tá úsáid á baint ag an gCuideachta as an díolúine gan a Ráiteas Ioncaim aonair a chur i láthair ag an gCruinniú Ginearálta Bliantúil. Tá úsáid bainte freisin ag an gCuideachta as an díolúine a bhaineann le comhdú a Ráitis Ioncaim aonair le Cláráitheoir na gCuideachtaí arna cheadú ag Alt 304(2) d'Acht na gCuideachtaí, 2014.

30 (D). Fostaithe

Meánlíon na ndaoine arna bhfostú ag an gCuideachta le linn na bliana go dtí an 30 Meán Fómhair 2023 ná 432 (2022: 398), gan an fhoireann a bhaineann le tionscadail chaipitil san áireamh.

Meánlíon na ndaoine a bhí bainteach le tionscadail chaipitil le linn na bliana go dtí an 30 Meán Fómhair 2023 ná 88 (2022: 81). Caipitlíodh na costais foirne a bhain leis na fostaithe sin agus ba é €8.9m an t-iomlán dóibh don bhliain go dtí an 30 Meán Fómhair 2023 (2022: €7.7m).

Meánlíon na ndaoine arna bhfostú ar bhonn míosúil de réir gníomhaíochta gnó:

	Bliain go dtí 30 MF 2023 Lion	Bliain go dtí 30 MF 2022 Lion
Oibritheoir Córtais Tarchurtha EirGrid	371	344
SEMO	47	41
SEMOpx	7	7
EWIC	7	6
Tionscadail chaipitil	88	81
Iomlán	520	479

Chuimsigh luach saothair iomlán, tuarastal an Stiúrthóra Feidhmiúcháin san áireamh, na nithe a leanas:

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Pá agus tuarastail	40,100	36,201
Costais árachais sóisialta	4,642	4,039
Costais as sochair scoir eile	5,268	9,146
Luach saothair iomlán arna íoc le fostaithe	50,010	49,386
Costais fostaithe arna ngearradh ar an Ráiteas Ioncaim	41,130	41,656
Costais fostaithe chaipitlithe	8,880	7,730
Luach saothair iomlán arna íoc le fostaithe	50,010	49,386

30 (E). Infheistíocht i bhFochuideachtaí

Is iad seo a leanas fochuideachtaí an Ghrúpa, agus tá siad faoi úinéireacht iomlán an Ghrúpa:

Fochuideachta	Tír an ionchorpraithe	Fochuideachta
Gabháltais RA EirGrid Teoranta	Tuaisceart Éireann	TSO cuideachta sealbhaíochta
SONI Teoranta	Tuaisceart Éireann	Tuaisceart Éireann
Cuideachta Ghníomhaíochta Ainmnithe Idirnascaire EirGrid	Éire	Idirnasc
Cuideachta Ghníomhaíochta Ainmnithe EirGrid Teileachumarsáid	Éire	Teileachumarsáid
Cuideachta Ghníomhaíochta Ainmnithe Idirnascaire Ceilteach EirGrid	Éire	Cuideachta dhíomhaoin
Cuideachta Ghníomhaíochta Ainmnithe EirGrid SPV 2022	Éire	Soláthar giniúna éigeandála

Gabháltais EirGrid RA Teoranta, Cuideachta Ghníomhaíochta Ainmnithe Idirnascaire EirGrid, Cuideachta Ghníomhaíochta Ainmnithe EirGrid Teileachumarsáid agus Cuideachta Ghníomhaíochta Ainmnithe Idirnascaire Ceilteach EirGrid faoi úinéireacht dhíreach na Cuideachta. Tá SONI Teoranta faoi úinéireacht EirGrid RA Teoranta.

Tá EirGrid plc agus EirGrid Interconnector Designated Activity Company ina bpáirtithe i roinnt comhaontuithe airgeadais maidir le húinéireacht an Idirnascaire Thoir-Thiar, lena n-éilítear faomhadh éifeachtach ó bhainc iasachta le haghaidh aon dáileadh idir EirGrid Interconnector Designated Activity Company agus EirGrid plc.

Corpraíodh EirGrid Celtic Interconnector Designated Activity Company ar an 12 Meán Fómhair 2018 agus bhí sé díomhaoin go dtí deireadh na bliana airgeadais.

Corpraíodh Comhlacht Ghníomhaíochta Ainmnithe EirGrid SPV 2022 ar an 14 Meán Fómhair 2022 chun críocha giniúint éigeandála sealadach a sholáthar.

Tá oifig chláráithe Chuideachta Ghníomhaíochta Ainmnithe Idirnascaire EirGrid, Cuideachta Ghníomhaíochta Teileachumarsáide Ainmnithe EirGrid, Cuideachta Ghníomhaíochta Ainmnithe Idirnascaire Ceilteach EirGrid agus Cuideachta Ghníomhaíochta Ainmnithe EirGrid SPV 2022 lonnaithe ag: An tUbhchruth, 160 Bóthar Shíol Bhroin, Droichead na Dothra, Baile Átha Cliath 4.

Tá oifig cláráithe EirGrid UK Holdings Limited agus SONI Teoranta lonnaithe ag Teach an Chaisleáin Riabhaigh, 12 Bóthar an Mhansa, Béal Feirste.

	30 MF 2023 €'000	30 MF 2022 €'000
Infheistíocht i bhFochuideachtaí		
An t-iarmhéid amhail an 1 Deireadh Fómhair 2022	155,761	155,761
Breiseanna*	-	-*
An t-iarmhéid amhail an 30 Meán Fómhair 2023	155,761	155,761

*Fuair EirGrid cpt 100 gnáthscair de chuid EirGrid SPV 2022 DAC ar €1 an ceann.

30 (E). Infheistíocht i bhFochuideachtaí (Ar lean)

Tá réamhíocaíochtaí iomlána de €31.7m tugtha ag an gCuideachta do Chuideachta Ghníomhaíochta Ainmnithe Idirnascaire EirGrid, le fiachas iomlán ar iasacht de €285.0m (2009. Tá infheistíocht €155.5 aitheanta ag an gCuideachta (2022: €155.5m) i gCuideachta Ghníomhaíochta Ainmnithe Idirnascaire EirGrid agus €0.2m i gCuideachta Ghníomhaíochta Ainmnithe Teileachumarsáide EirGrid, a léiríonn meastachán luach reatha den ráta tráchtála d'ús roimhe seo ón gCuideachta thar shaolré na n-iasachtaí seo. Is é an t-iarmhéid fiachais ar iasacht chuig Cuideachta Ghníomhaíochta Ainmnithe Idirnascaire EirGrid ag deireadh na bliana ná €124.2m (2022: €128.5m).

30 (F). Leas in Oibríocht Chomhpháirteach

Is é an Margadh Leictreachais aonair an margadh leictreachais mhórdhíola a oibríonn in Éirinn agus i dTuaisceart Éireann, margadh ar cuireadh tús leis ar an 1 Samhain 2007. Ar an dáta sin, cuireadh stop leis an seanmhargadh leictreachais mhórdhíola in Éirinn agus cuireadh tús leis an Margadh Leictreachais Aonair nua. Cuireadh SEMO ar bun mar chomhoibríocht conartha idir an gCuideachta agus SONI Teoranta atá teoranta as oibriú an mhargaidh leictreachais mhórdhíola le haghaidh oileán na hÉireann ón 1 Samhain 2007 ar aghaidh. Tá leas de 75% ag an gCuideachta in SEMO.

Tá seirbhísí NEMO forbartha agus curtha i bhfeidhm ag EirGrid plc agus SONI Teoranta le haghaidh Tuaisceart Éireann agus le haghaidh na hÉireann le SEMOpx, comhoibríocht chonartha 75/25 idir EirGrid plc agus SONI Teoranta. Cuireadh SEMOpx ar bun ar an 28 Meán Fómhair 2018. Tá EirGrid plc ainmnithe ag an gCoimisiún um Rialáil Fóntais mar NEMO le haghaidh na hÉireann agus tá SONI Teoranta ainmnithe ag an Rialtóir Fóntais mar an Oibrítheoir Ainmnithe sa Mhargadh Leictreachais (NEMO) le haghaidh Tuaisceart Éireann. Ceadaíonn ainmnithe NEMO do SONI Teoranta agus EirGrid plc ceantanna an lá dar gcionn agus margáí ionlae le haghaidh trádála sa Mhargadh Leictreachais Aonair a sholáthar.

Is comhoibríocht 75/25 idir EirGrid plc agus SONI Teoranta é Cód JV an Mhargaidh Acmhainne, arna chur ar bun ar an 28 Meán Fómhair 2018. Is é an cuspóir atá aige ná Cód an Mhargaidh Acmhainne a riar.

Tá measta ag an gCuideachta gur comhoibríochtaí iad na socruithe seo, agus mar sin de, cuireadh scair na sócmhainní, dliteanais, ioncam agus caiteachas san áireamh i Ráitis Airgeadais na Cuideachta ar bhonn líne ar líne.

Áirítear le Ráitis Airgeadais na Cuideachta na méideanna a leanas ar bhonn líne ar líne chun SEMO agus SEMOpx a léiriú i gcuntais na Cuideachta.

	30 MF 2023 €'000	30 MF 2022 €'000
Sócmhainní neamhreatha	13,223	12,023
Sócmhainní reatha	201,352	146,536
Iomlán na sócmhainní	214,575	158,559
Cothromas iomlán	36,515	34,279
Dlíteanais reatha	178,060	124,280
Dlíteanais iomlána	178,060	124,280
Iomlán an chothromais agus na n-dlíteanas	214,575	158,559

30 (F). Leas in Oibríocht Chomhpháirteach (Ar lean)

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Ioncam		19,083
Costais		(14,783)
Brabús oibríúcháin	2,236	4,300

Tá leas cothromais de 50% ag EirGrid cpt san Idirnascaire Ceilteach DAC, cuideachta atá corpraithe in Éirinn, ar comhshocrú é idir EirGrid cpt agus Réseau De Transport D'Électricité ('RTE'). Nasc leictreachais beartaithe faoin bhfarraige is ea tionscadal an Idirnascaire Cheiltigh, tionscadal a nascaidh Éire agus an Fhrainc. Cuspóir an chomhshocrú ná oibreacha ainmnithe áirithe a dhéanamh le linn chéim dhearaidh agus chomhairliúcháin an tionscadail.

Faoi IFRS 11, aicmíonn an Chuideachta a leas i gcomhshocrúithe mar chomhoibríochtaí nó comhfhiontair ag brath ar chearta na Cuideachta i leith sócmhainní agus i leith oibleagáidí i ndáil le dliteanais na gcomhshocrúithe. Agus measúnú á dhéanamh, measann an Chuideachta struchtúir agus foirm dhlíthiúil na socruithe, téarmaí conartha an tsocrúithe lena n-aontaíonn na páirtithe agus fíricí agus tosca eile nuair is ábhartha.

Cé gur eintiteas dlíthiúil ar leith é Celtic Interconnector DAC, thug an Chuideachta cuntas air mar oibríocht chomhpháirteach mar gheall ar na socruithe conartha atá i bhfeidhm idir EirGrid cpt agus RTE. Tá an t-airgead á sholáthar ag an dá pháirtí chun dliteanais Celtic Interconnector DAC a shocrú agus cuirtear a aschur ar fáil don dá pháirtí.

Mar thoradh air sin, tá cuntas tugtha ag an gCuideachta ar a sciar de shócmhainní, dliteanais, ioncam agus speansais Celtic Interconnector DAC ina Ráitis Airgeadais Ghrúpa ar bhonn líne ar líne. Meastar go bhfuil 50% de na cearta i ndáil leis na sócmhainní agus 50% de na hoibleagáidí as na dliteanais faoi úinéireacht EirGrid plc.

Tá na méideanna seo a leanas curtha san áireamh i Ráitis Airgeadais na Cuideachta ar bhonn líne ar líne:

	30 MF 2023 €'000	30 MF 2022 €'000
Sócmhainní neamhreacha	–	–
Sócmhainní reacha	253	535
Iomlán na sócmhainní	253	535
Cothromas iomlán	13	12
Dlíteanais reacha	240	523
Dlíteanais iomlána	240	523
Iomlán an chothromais agus na n-dlíteanas	253	535

	Bliain go dtí 30 MF 2023 €'000	Bliain go dtí 30 MF 2022 €'000
Ioncam		27
Costais		(21)
Brabús oibríúcháin	5	6

30 (G). Infheistíochtaí Eile

	30 MF 2023 €'000	30 MF 2022 €'000
An t-iarmhéid amhail an 1 Deireadh Fómhair 2022	325	325
Breiseanna	–	–
An t-iarmhéid amhail an 30 Meán Fómhair 2023	325	325

In 2018 fuair EirGrid leas cothromais de 4.75% in S.A. Oifig Leithdháilte Chomhdhlúite le haghaidh €0.2m, cuideachta atá cláraithe i Lucsamburg. Faoi Rialacha AE, ceanglaítear ar Oibrítheoirí Córais Tarchurtha Ardán Leithdháilte Lárnach a chur i bhfeidhm i ndáil le hacmhainn ar idirnascairí. Tá EirGrid, agus é ina Oibrítheoir deimhnithe Córais Tarchurtha le haghaidh an Idirnascaire Thoir-Thiar, anois ina scairshealbhóir san Oifig Leithdháilte Chomhdhlúite (JAO), a mhol na hoibrítheoirí córais tarchurtha go mbeadh sé mar an Ardán Leithdháilte Lárnach.

Faoi na rialacha Eorpacha (Cóid Líonraí), ceanglaítear ar EirGrid bheith ag comhoibriú ar bhonn réigiúnach le 'Comhordaitheoir Slándála Réigiúnach' (CSR) amháin ar a laghad agus mar sin de, fuair sé leas cothromais de 3.7% i CSR Coreso SA, cuideachta atá cláraithe sa Bheilg, le haghaidh €0.1m in 2018.

30 (H). Sócmhainní Doláimhsithe

	Margadh Leictreachais Aonair Comhtháite €'000	Bogearraí TF eile €'000	Bogearraí atá á bhforbairt €'000	Iomlán €'000
Costas				
An t-iarmhéid amhail an 30 Meán Fómhair 2022	81,837	41,616	19,188	142,641
Breiseanna	–	–	19,718	19,718
Aistriú (chuig)/ó sócmhainní eile	6,193	6,203	(12,396)	–
An t-iarmhéid amhail an 30 Meán Fómhair 2023	88,030	47,819	26,510	162,359
Amúchadh				
An t-iarmhéid amhail an 30 Meán Fómhair 2022	60,436	38,090	–	98,526
Muirear amúchta	16,593	3,738	–	20,331
An t-iarmhéid amhail an 30 Meán Fómhair 2023	77,029	41,828	–	118,857
An tsuim ghlanluacha amhail an 30 Meán Fómhair 2023	11,001	5,991	26,510	43,502
An tsuim ghlanluacha amhail an 30 Meán Fómhair 2022	21,401	3,526	19,188	44,115

Tá athrú suntasach déanta ar an Margadh Leictreachais Aonair (SEM). Tá reachtaíocht AE ag tabhairt margáí fuinnimh ar fud na hEorpa le chéile agus é mar aidhm margadh leictreachais inmheánach atá go hiomlán saor a chruthú. Bhí infheistíocht shuntasach ag teastáil agus an Margadh Leictreachais Aonair á athdhearadh agus tá na costais seo sainithe mar shócmhainn de chuid an Mhargaidh Leictreachais Aonair Chomhtháite ('I-SEM').

30 (I). Maoin, Gléasra & Trealamh

	Talamh agus foirgnimh* € '000	Daingneáin agus feistis € '000	Teileachumarsáide, IS trealamh agus eile € '000	Mótar-fheithiclí € '000	Margadh Aonair Leictreachathrach Comhtháite** € '000	Sócmhainní atá á dtógáil*** € '000	lomlán € '000
Costas							
An t-iarmhéid amhail an 30 Meán Fómhair 2022	20,408	5,706	64,471	77	2,923	31,205	124,790
Breiseanna	-	-	-	-	-	33,596	33,596
Diúscairtí	-	-	-	-	-	-	-
Aistriú (chuig)/ó aicmí eile	-	1,704	1,202	-	-	(2,906)	-
An t-iarmhéid amhail an 30 Meán Fómhair 2023	20,408	7,410	65,673	77	2,923	61,895	158,386
Dímheas							
An t-iarmhéid amhail an 30 Meán Fómhair 2022	6,147	3,978	55,176	77	2,340	-	67,718
An Muirear	433	946	2,761	-	583	-	4,723
Diúscairtí	-	-	-	-	-	-	-
An t-iarmhéid amhail an 30 Meán Fómhair 2023	6,580	4,924	57,937	77	2,923	-	72,441
An tsuim ghlanluacha amhail an 30 MF 2023	13,828	2,486	7,736	-	-	61,895	85,945
An tsuim ghlanluacha amhail an 30 Meán Fómhair 2022	14,261	1,728	9,295	-	583	31,205	57,072

*Léiríonn costas fhoirgnimh na Cuideachta feabhsúcháin léasachta.

**Baineann an tsócmhainn seo le costais a bhaineann le hathdhearadh an mhargaidh SEM nua agus le crua-earraí TF.

***Is éard atá i sócmhainní atá á dtógáil ná crua-earraí TF, teileachumarsáid, saoráidí, EWIC agus caiteachas tionscadail an Idirnascaire Cheiltigh. Rinneadh caipitliú ar €7.3m de chostais iasachtaithe Idirnascaire Ceilteach i rith na bliana.

30 (J). Ceart Úsáide Sócmhainní agus Dliteanais Léasa

Sócmhainní i ndáil le ceart úsáide	Sealúchas €'000	Mótarfheithiclí €'000	lomlán €'000
Costas			
An t-iarmhéid amhail an 1 Deireadh Fómhair 2021	33,111	29	33,140
Mionathruithe ar léas	220	-	220
An t-iarmhéid amhail an 1 Deireadh Fómhair 2022	33,331	29	33,360
Mionathruithe ar léas	-	-	-
An t-iarmhéid amhail an 30 Meán Fómhair 2023	33,331	29	33,360
Dímheas carntha agus cailteanais laige			
An t-iarmhéid amhail an 1 Deireadh Fómhair 2021	6,451	26	6,477
Dímheas	3,066	3	3,069
An t-iarmhéid amhail an 1 Deireadh Fómhair 2022	9,517	29	9,546
Dímheas	2,813	-	2,813
An t-iarmhéid amhail an 30 Meán Fómhair 2023	12,330	29	12,359
An tsuim ghlanluacha amhail an 30 Meán Fómhair 2023	21,001	-	21,001
An tsuim ghlanluacha amhail an 30 Meán Fómhair 2022	23,814	-	23,814

Dliteanais léasa	lomlán €'000
An t-iarmhéid amhail an 1 Deireadh Fómhair 2022	27,642
Mionathrú ar léas	-
Ús	368
Íocaíochtaí léasa	(2,619)
An t-iarmhéid amhail an 30 Meán Fómhair 2023	25,391

Tá anailís déanta orthu mar seo a leanas:	€'000
Reatha	2,208
Neamh-reatha	23,183
An t-iarmhéid amhail an 30 Meán Fómhair 2023	25,391

Taispeánann an tábla thíos an anailís aibíochta a bhaineann leis an dliteanas léasa lascainithe agus neamhlascainithe a eascraíonn as gníomhaíochtaí léasa an Ghrúpa.

Dliteanais léasa	Lascainithe €'000	Neamhlascainithe €'000
Laistigh de bhliain amháin	2,208	2,547
Idir dhá bhliain agus cúig bliana	12,206	13,173
Tar éis cúig bliana	10,976	11,262
lomlán	25,390	26,982

30 (J). Ceart Úsáide Sócmhainní agus Dlíteanais Léasa (Ar lean)

Méideanna a aithnítear sa ráiteas comhdhlúite ar ioncam	lomlán €'000
Dímheas maidir le sócmhainní i ndáil le ceart úsáide	2,813
Costais a bhaineann le léasanna gearrthréimhseacha	-
Íocaíochtaí léasa athraitheacha*	16
Costais a bhaineann le léasanna de shócmhainní lena mbaineann luach íseal, gan léasanna gearrthréimhseacha de shócmhainní lena mbaineann luach íseal san áireamh	-
Ús ar dhlíteanais léasa	368

*Tá conradh seirbhíse priontála bainistíochta ag an nGrúpa agus tá íocaíochtaí léasa athraitheacha bainte le húsáid na mbunsócmhainne amach anseo, mar sin de, fágadh na híocaíochtaí seo as an áireamh sa tomhas ar dhlíteanais léasa.

Méideanna a aithnítear sa ráiteas comhdhlúite ar shreabhadh airgid	lomlán €'000
lomlán an tsreafa airgid le haghaidh an léasa le linn na bliana*	2,619

*Áirítear leis costas úis, aisíocaíochtaí príomha, costais ghearrthréimhseacha agus costais léasa lena mbaineann luach íseal.

30 (K). Trádáil Agus Infháltais Eile – Méideanna Dlíte Tar Éis Níos Mó ná Bliain Amháin

	30 MF 2023 €'000	30 MF 2022 €'000
Réamhíocaíochtaí agus costais iarchurtha tionscadail	45,769	24,923
Réamhíocaíocht	107,837	-
Infháltais eile	79,875	85,475
Méideanna dlíte ag gnóthais fochuideachta	155,336	158,126
Ionstraimí díorthacha airgeadais	4,512	-
lomlán	393,329	268,524

Dar leis na Stiúrthóirí go measann suim ghlanluacha na trádála agus na n-infháltas eile a gcóirleach.

Áirítear le réamhíocaíochtaí agus costais na Cuideachta a bhaineann le tionscadail iarchurtha, costais iarchurtha i ndáil le tionscadail tarchurtha de €45.8m. (2022: €24.9m) d'fhéadfadh sé nach mbeidh siad ar fad in-aisghabhála laistigh de dhá mhí dhéag.

Áirítear le nithe infháltais eile €79.9m (2022: €51.4m) a bhaineann le costais aisghabhála a eascraíonn as feidhmiú Rialachán 2019/943 ón Aontas Eorpach maidir leis an margadh inmheánach le haghaidh leictreachais a cuireadh i bhfeidhm ar an 1 Eanáir 2020. Tá an Grúpa sásta go mbeidh na costais go léir a eascraíonn as na hábhair seo tacaithe ag taraif rialáilte mhargadhbhunaithe. Aithníodh na costais seo trí sholáthar mar atá leagtha amach i nóta 30 (T).

30 (L). Airgead Tirim Agus Coibhéisí Airgid Thirim

	30 MF 2023 €'000	30 MF 2022 €'000
Airgead Corparáideach	278,128	296,754
Airgead Srianta/Imfhálaithe	405,376	270,595
An t-iarhmhéid amháin an 30 Meán Fómhair 2023	683,504	567,349

Cuimsítear le hairgead tirim agus coibhéisí airgid thirim airgead tirim arna shealbhú ag an gCuideachta agus taiscí bainc gearrthréimhseacha ag a bhfuil aibíocht de thrí mhí nó níos lú tráth a eisiúna. Measann suim ghlanluacha na sócmhainní seo a gcóirleach. Tá an riosca creidmheasa i ndáil le cistí leachtach toisc gur bainc iad na contrapháirtithe ag a bhfuil rátálacha creidmheasa atá sách ard agus atá sannta ag gníomhaireachtaí idirnáisiúnta rátálacha creidmheasa.

Áirithe le hiarmhéideanna airgid tá taiscí slándála, comhthaobhacht agus bannaí de €31.6m (2022: €13.3m). Áirithe leis na hiarmhéideanna airgid tá €98.9m (2022: €14.6m) arna shealbhú ar iontaobhas le haghaidh rannpháirtithe margaidh sa Mhargadh Leictreachais Aonair agus €64.4m (2022: €85.4m) arna shealbhú i gcuntais cúlchiste chomhthaobhaigh an Mhargaidh Leictreachais Aonair (cuntais shlándála arna sealbhú in ainm na rannpháirtithe margaidh), €0.6m (2022: €0.9m) a léiríonn airgead nach féidir a úsáid ach chun críocha shócmhainn EWIC, €53.5m (2022: €nialas) arb ionann é agus airgead nach féidir a úsáid ach chun críocha na sócmhainne Ceiltí, €156.4m (2022: €156.4m) d'airgead tirim atá imfhálaithe de réir mar a bhailítear an t-airgead agus a chuirtear ar ais chuig an gcustaiméir ábhartha.

30 (M). Trádáil agus Infháltais Eile – Méideanna Dlíte Laistigh de Bhliain Amháin

	30 MF 2023 €'000	30 MF 2022 €'000
Infháltais thrádála	1,023	3,711
Réamhíocaíochtaí agus costais iarchurtha tionscadail	66,491	35,055
Réamhíocaíocht	9,774	-
Taiscí gearrthéarmacha	50,206	-
Infháltais neamhbhilleáilte	157,516	108,586
Infháltais eile	88,995	34,170
Infháltais na cánach reatha	2,815	6,306
Méideanna dlíte ag gnóthais fochuideachta	224,850	23,742
lomlán	601,670	211,570

€5.1m (2022: €1.8m) d'iarhméid na n-infháltas eile, baineann sé le híocaíochtaí atá dlíte do BSL mar Úinéir na Sócmhainne Tarchurtha in Éirinn.

Áirítear le réamhíocaíochtaí agus costais na Cuideachta a bhaineann le tionscadail iarchurtha, costais iarchurtha i ndáil le tionscadail tarchurtha de €31.0m. (2022: €25.1m), agus d'fhéadfadh sé nach mbeifí in ann iad a aisghabháil laistigh de dhá mhí dhéag.

Áirítear le nithe infháltais eile €40.0m (2022: €34.1m léirithe i dlíte i níos mó ná bliain amháin) a bhaineann leis an soláthar leanúnach maidir le héileamh dlíthiúil atá leagtha amach i nóta 30. I gcás cúitimh bheimis ag súil go mbeadh aon íocaíocht clúdaithe ag cistí a choinnítear ar Chlár Comhardaithe an Ghrúpa ionas go mbeidh na costais in-aisghabhála.

30 (N). Trádáil agus Iníocthaigh Eile – Méideanna Dlíte Laistigh de Bhliain Amháin

	Nóta	30 MF 2023 €'000	30 MF 2022 €'000
Iníocthaigh thrádála		76,766	44,163
Fabhraithe		284,208	254,600
Ioncam iarchurtha		3,274	3,281
Cánachas agus árachas sóisialta		15,043	13,816
Iníocthaigh eile		255,429	122,426
Méideanna dlíte do ghnóthais fochuideachta		4,980	11,463
Iasachtaí 30 (Q)	30 (Q)	11,246	10,793
Dlíteanais léasa 30 (J)	30 (J)	2,208	2,159
Cáin iarchurtha 30 (R)	30 (R)	3,243	34
Iomlán		656,397	462,735

Cuimsítear le cánachas agus árachas sóisialta na nithe a leanas:

	30 MF 2023 €'000	30 MF 2022 €'000
Cáin ioncaim arna hasbhaint faoi ÍMAT	762	–
Árachas sóisialach pá-choibhneasa	504	15
CBL	12,956	13,460
Cáin shiarchoinneálach	821	342
Iomlán	15,043	13,817

Cuimsítear le hiniócthaigh thrádála agus fabhraithe, méideanna gan íoc le haghaidh ceannacháin thrádála agus costais leantacha go príomha. €57.5m (2022: €38.2m) d'iarmhéid iníocthaigh thrádála na Cuideachta agus €48.1m (2022: €41.9m) d'iarmhéid iníocthach thrádála na Cuideachta, baineann sé leis an muirear atá iníoctha le BSL mar Úinéir na Sócmhainne Tarchurtha. Is éard atá i bhfabhraithe den chuid is mó ná na costais dhíreacha a bhaineann leis an gcóras tarchurtha a rith.

Áirítear le hiniócthaigh eile atá dlíte i níos lú ná bliain €86.4m (2022: €9.0m) atá dlíte don mhargadh cothromúcháin SEM de bharr aisghabhálacha ró-arda a chuirfear ar ais leis an gcoigeartú ar an taraif k-fhachtóra.

30 (O). Trádáil agus Infháltais Eile – Méideanna Dlíte tar éis Níos Mó ná Bliain Amháin

	Nóta	30 MF 2023 €'000	30 MF 2022 €'000
Ionstraim dhíorthach airgeadais		–	9,064
Deontais 30 (P)	30 (P)	151,000	–
Iasachtaí 30 (Q)	30 (Q)	343,382	171,718
Dlíteanais léasa 30 (J)	30 (J)	23,183	25,483
Iomlán		517,565	206,265

30 (P). Deontais

	30 MF 2023 €'000	30 MF 2022 €'000
An t-iarmhéid amhail an 1 Deireadh Fómhair 2022	–	147
Breiseanna	151,000	–
Amúchadh	–	(147)
An t-iarmhéid amhail an 30 Meán Fómhair 2023	151,000	–

Tá anailís déanta orthu mar seo a leanas:	€'000	€'000
Reatha	–	–
Neamh-Reatha	151,000	–
An t-iarmhéid deiridh	151,000	–

Ar an 7 Iúil 2022, thug an Coimisiún um Rialáil Fóntas (CRF) treoir do EirGrid cpt faoi Rialachán 28(10) de na Comhphobail Eorpacha chun cumas giniúna leictreachais éigeandála breise a sholáthar do thréimhse an gheimhridh 2023–2024 go dtí an geimhreadh 2025–2026 agus más gá go dtí deireadh an gheimhridh 2026–27. D'fhonn cur ar chumas EirGrid cpt an Treoir a chomhlíonadh, chuir an tAire Comshaoil, Aeráide agus Cumarsáide deontas de €151.0m ar fáil. Is é cuspóir an deontais seachadadh 412MV de ghiniúint éigeandála shealadach bhreise a sholáthar don tréimhse gheimhridh 2023–24 go geimhreadh 2025–26 agus, más gá, go dtí deireadh an gheimhridh 2026–27. Cuirtear an t-airgead deontais siar go dtí go seachadann an Chuideachta an toilleadh MV de réir na treorach.

30 (Q). Iasachtaí

Inaisíoctha i dtráthchodanna	30 MF 2023 €'000	30 MF 2022 €'000
Inaisíoctha laistigh de bhliain amháin	11,246	10,793
Inaisíoctha laistigh de bhliain amháin agus dhá bhliain	11,734	11,246
Inaisíoctha laistigh de dhá bhliain agus cúig bliana	61,570	36,728
Inaisíoctha i mbreis ar chúig bliana	270,078	123,744
Iomlán	354,628	182,511

Aistríodh sciar de na hiasachtaí ón ráta comhlúthach úis go ráta comhlúthach úis seasta agus conarthaí babhtála ráta úis á n-úsáid. Féach nóta 25 de na ráitis chomhdhlúite airgeadais.

Bhí saoráidí iasachta neamhúsáidte de €964.6m ag an gCuideachta (2022: €150.0m) ar dháta an Chláir Chomhardaithe. €614.6m iasachtaí neamhúsáidte don tionscadal Ceilteach; Is iasachtaí neamhúsáidte é €150.0m (€m) atá socraithe ionas go mbeidh go leor saoráidí fuireachais ag an nGrúpa chun freastal ar shrianta gan bhuiséad/gan choinne agus íocaíochtaí DS3 agus is saoráid chreidmheasa imrothlaigh neamhúsáidte é €200.0m chun riachtanais chaipitil oibre ghearrthéarmach a bhainistiú.

30 (R). Cáin Iarchurtha

	Luathaithe cáin dímheas € '000	Dul ar scor sochair oibleagáidí € '000	Airgead Tirim Sreabhadh fála € '000	Iomlán € '000
Sócmhainn cánach iarchurtha amhail an 1 Deireadh Fómhair 2021	33	4,978	7,004	12,015
Creidmheas don Ráiteas Ioncaim don bhliain	472	109	–	581
Muirear ar an Ráiteas ar Ioncam Cuimsitheach	–	(6,759)	(5,871)	(12,630)
Sócmhainn cánach iarchurtha amhail an 30 Meán Fómhair 2022	505	(1,672)	1,133	(34)
Muirear ar an Ráiteas Ioncaim don bhliain	(1,853)	(523)	–	(2,376)
Creidmheas/(Muirear) don Ráiteas Cuimsitheach Ioncaim	–	864	(1,697)	(833)
Dlíteanas cánach iarchurtha amhail an 30 Meán Fómhair 2023	(1,348)	(1,331)	(564)	(3,243)

30 (S). Oibleagáidí Sochair Scoir

Is mar seo a leanas an méid atá sa Chlár Comhardaithe a d'éascair as na hoibleagáidí mar gheall ar na pleananna sochair sainithe seo:

	30 MF 2023 € '000	30 MF 2022 € '000
Luach láithreach na n-oibleagáidí sochair sainithe maoinithe atá maoinithe go hiomlán nó go páirteach	144,127	135,957
Cóirluach shócmhainní na Scéimeanna ag deireadh na bliana	(154,772)	(149,329)
Glandlíteanas	(10,645)	(13,372)

Mar atá leagtha amach i nóta 23, tá scéim phinsin amháin coinnte ar chlár comhardaithe EirGrid cpt. Tá faisnéis curtha ar fáil maidir leis na scéimeanna pinsin sin de réir nóta 23 de na ráitis airgeadais chomhdhlúite. Toisc nach bhfuil aon difríocht ábhartha idir an fhaisnéis a thugtar sna nótaí comhdhlúite agus faisnéis na Cuideachta, roghnaíodh gan an fhaisnéis seo a atáirgeadh.

30 (T). Soláthair

	Pacáiste um Fhuinneamh Glan € '000	Soláthar eile € '000	Iomlán € '000
An t-iarmhéid amhail an 30 Meán Fómhair 2022	51,375	34,100	85,475
Soláthair déanta i rith na bliana	28,500	5,931	34,431
An t-iarmhéid amhail an 30 Meán Fómhair 2023	79,875	40,031	119,906

Tá tuilleadh eolais ar na soláthair seo leagtha amach i nóta 20 de na ráitis airgeadais chomhdhlúite.

Tá soláthar de €79.9m aitheanta ag an gCuideachta (2022: €51.4m) i leith an Phacáiste um Fhuinneamh Glan. Braithfidh an méid deiridh ar conas a chuireann na hÚdarás Rialála an Rialachán i bhfeidhm in Éirinn agus i dTuaisceart Éireann. Meastar go mbeidh an dlíteanas ionchasach idir €75.0m agus €105.0m. Os rud é gur meastachán é seo, d'fhéadfadh an dlíteanas ionchasach a bheith os cionn nó faoi bhun an raoin seo. Tá an Chuideachta sásta go dtabharfar tacaíocht do na costais go léir a eascraíonn as cur i bhfeidhm an Rialacháin trí shocrú taraife rialáilte, margadh-bhunaithe. Dá réir sin, tá méid in-aisghabhála de €79.9m (2022: €51.4m) curtha san áireamh i dtrádáil agus infháltais eile i nóta 30 (K).

Tá soláthar €40.0m aitheanta ag an gcuideachta maidir le cásanna dlí leanúnacha eile freisin. Ós rud é gur meastachán é seo, tá seans ann go bhféadfadh an dlíteanas ionchasach a bheith os cionn nó faoi bhun an raoin seo. Sa chás go bhfuil cúiteamh dlite, bheimis ag súil go mbeadh an íocaíocht clúdaithe ag cisti atá ar Chlár Comhardaithe na Cuideachta. Dá réir sin, tá méid in-aisghabhála de €40.0m (2022: €34.1m) curtha san áireamh i dtrádáil agus infháltais eile i nóta 30 (K).

30 (U). Ceangaltais Chaipitil

	30 MF 2023 € '000	30 MF 2022 € '000
Caiteachas a ndearnadh conradh dó, ach nach ndearnadh foráil dó sna Ráitis Airgeadais	653,900	–

Is iad seo sciar na Cuideachtaí de ghealltanais chaipitil tionscadail an Idirnascaire Cheiltigh ar comhshocrú é idir EirGrid cpt agus Réseau De Transport D'Électricité ('RTE').

30 (V). Dlíteanas Theagmhasacha

Níl an Chuideachta ar an eolas faoi aon dlíteanas theagmhasacha ag deireadh na bliana airgeadais.

30 (W). Idirbhearta Páirtithe Gaolmhara

Is eagraíocht thráchtála stáit Éireannach é EirGrid plc agus, mar sin de, is páirtí é atá gaolmhar le Rialtas na hÉireann. Tá tuilleadh sonraí faoi idirbhearta páirtithe gaolmhara leagtha amach sna ráitis airgeadais chomhdhlúite i nóta 27.

Tá Comhaontú Bonneagair i bhfeidhm idir an Grúpa agus BSL faoi choimirce an Choimisiúin um Rialáil Fónais (CRF), i ndáil le ról úinéir agus oibritheoir an chórais tarchurtha. Nochtar na hidirbhearta faoin gcomhaontú seo i nóta 27.

Ar an 7 Iúil 2022, thug an Coimisiún um Rialáil Fónais (CRF) treoir do EirGrid cpt faoi Rialachán 28(10) de na Comhphobail Eorpacha chun cumas giniúna leictreachais éigeandála breise a sholáthar do thréimhse an gheimhridh 2023-2024 go dtí an geimhreadh 2025-2026 agus más gá go dtí deireadh an gheimhridh 2026-27. D'fhonn cur ar chumas EirGrid cpt an Treoir a chomhlíonadh, chuir an tAire Comhshaoil, Aeráide agus Cumarsáide deontas de €151.0m ar fáil (Féach nóta 30 (P) le haghaidh tuilleadh sonraí). Tá conarthaí déanta ag EirGrid cpt le BSL freisin a sholáthraíonn sócmhainní giniúna éigeandála sealadacha. Thabhaigh EirGrid cpt costais dhíreacha Giniúint Éigeandála Sealadach de €121.7m (2022: €41.3m).

Ráthaíonn EirGrid cpt iasachtaí ó Chuideachta Gníomhaíochta Ainmnithe Idirnascaire EirGrid trí struchtúr tras-ráthaíochta. Tá litreacha tacaíochta eisithe ag an gCuideachta dá bhfochuideachtaí Cuideachta EirGrid Holdings RA Teoranta, EirGrid Cuideachta Ghníomhaíochta Ainmnithe an Idirnascaire agus an Cuideachta Ghníomhaíochta Ainmnithe Idirnascaire Ceilteach EirGrid.

Thug EirGrid cpt Tiomantas Máthairchuideachta do SONI Teoranta dar luach €10.0m (2022: €10.0m) tugtha ag EirGrid plc do SONI Teoranta.

Tá leas bainte ag an gCuideachta as an díolúine faoi mhír 8(k) de FRS101, gan idirbhearta le fochuideachtaí comhlacha atá go hiomlán faoina úinéireacht a nochtadh.

30 (X). Teagmhais Iarchláir Chomhardaithe

(a) Pacáiste um Fhuinneamh Glan

Mar atá leagtha amach i nóta 28, tá EirGrid cpt ag déanamh dlúthfhaireacháin ar na himeachtaí dlí a bhaineann leis an bPacáiste um Fhuinneamh Glan agus glacfaidh sé bearta cuí de réir mar a bheidh tuilleadh eolais ar fáil. Caitear leis an mBreithiúnas mar imeacht neamhchoigeartaithe tar éis an chláir chomhardaithe agus muid ag fanacht le tuilleadh treorach rialála.

Ag an am seo, tá deacrachtaí ann ag líonadh tionchair airgeadais go cruinn. Is é meastachán na bainistíochta ar oibleagáid na Cuideachta, dá mbeadh an Breithiúnas le coinneáil, idir €79.9m agus €250.0m. Tá sé seo faoi réir neamhchinnteachta meastachán suntasach mar gheall ar chastacht impleachtaí airgeadais Airteagal 13(7) de Rialachán 943 a léirmhíniú i gcomhthéacs an Bhreithiúnais.

(b) Stiúrtóir Éirí As

D'éirigh Michael O'Sullivan as an mBord le héifeacht ón 14 Nollaig 2023.

30 (Y). Faomhadh na Ráiteas Airgeadais

Cheadaigh an Bord na Ráitis Airgeadais ar 11 Márta 2024.

Nótaí





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