An Coimisiún um Rialáil Fóntas
Commission for Regulation of Utilities

The Electricity Distribution Network Allowed Revenues for 2027 and the Distribution Use of System (DUoS) Tariffs & Distribution Loss Adjustment Factors (DLAFs) for 2026/2027

Information Paper

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Executive Summary

This Information Paper sets out the 2027 electricity network revenues and the 2026/27 network tariffs for the distribution system in Ireland. The annual review, which critically assesses network companies' requests, balances the need to fund continued investment in a safe, reliable, and resilient electricity network with ensuring that the costs borne by customers are appropriately justified.

The Commission for Regulation of Utilities (**CRU**) has challenged assumptions, timing, and scope of the requested revenues to ensure only justified costs are recovered from consumers. A number of adjustments have been considered and approved to the allowed revenues set out in the Price Review Six (**PR6**) Final Determination (CRU2025194). The total difference between the requested distribution revenues and the allowed revenues for 2027 is -€49.45m. This reduction is driven primarily through adjustments relating to the treatment of ESB Network's (**ESBN's**) Winter Resilience costs.

The final 2027 revenue allowance is €1,582.51m (2027 prices), which is 18.38% higher than the 2026 allowed revenues. The leads to a tariff year revenue[1] of €1,516.90m (18.51% higher than the previous tariff year revenue), which is to be recovered during the tariff period 1 October 2026 to 30 September 2027.

An overview of the 2027 distribution revenues for the Distribution System Operator (**DSO**) and what this means for customers is presented in Figure 1.

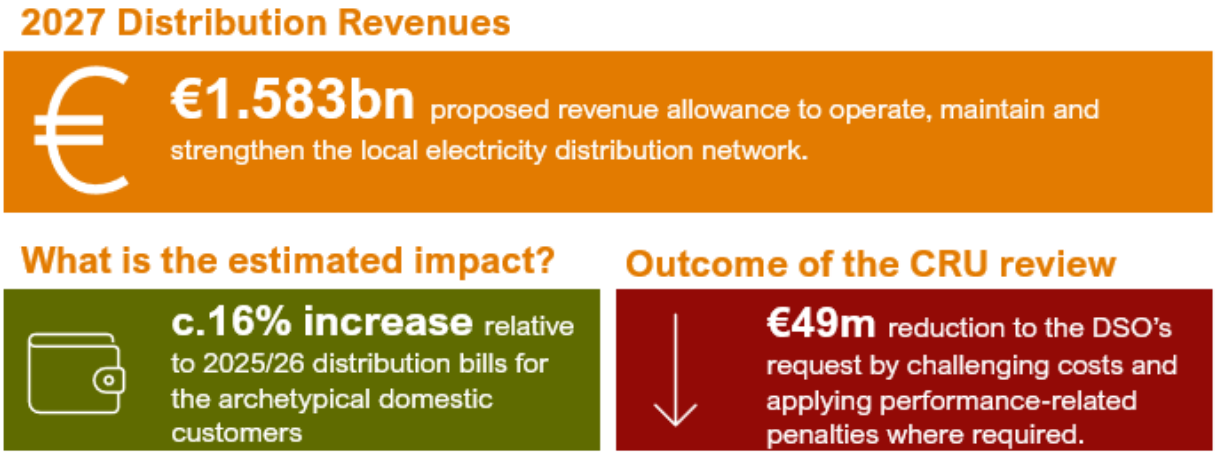


Figure 1: 2027 Distribution Revenues Summary (2027 prices)

Revenue Driver(s)

The allowed revenues set out in the PR6 Final Determination are used as the basis for the 2027 annual revenue process. The key adjustments to the 2027 revenue allowance relate mostly to the k-factor (which includes 2025 Storm Éowyn exceptional costs, capitalisation of winter plan allowance, and expenditure true-ups), inflationary adjustments, and incentive performance. The key revenue drivers are set out in Figure 2 (see Section 2 for more detail).

[1] DUoS tariffs are set to recover 26.7% of the revenues associated with the first calendar year (2026 revenue of €1,336.80m) included in the tariff period and 73.3% for the second calendar year (2027 revenue of €1,582.51m).

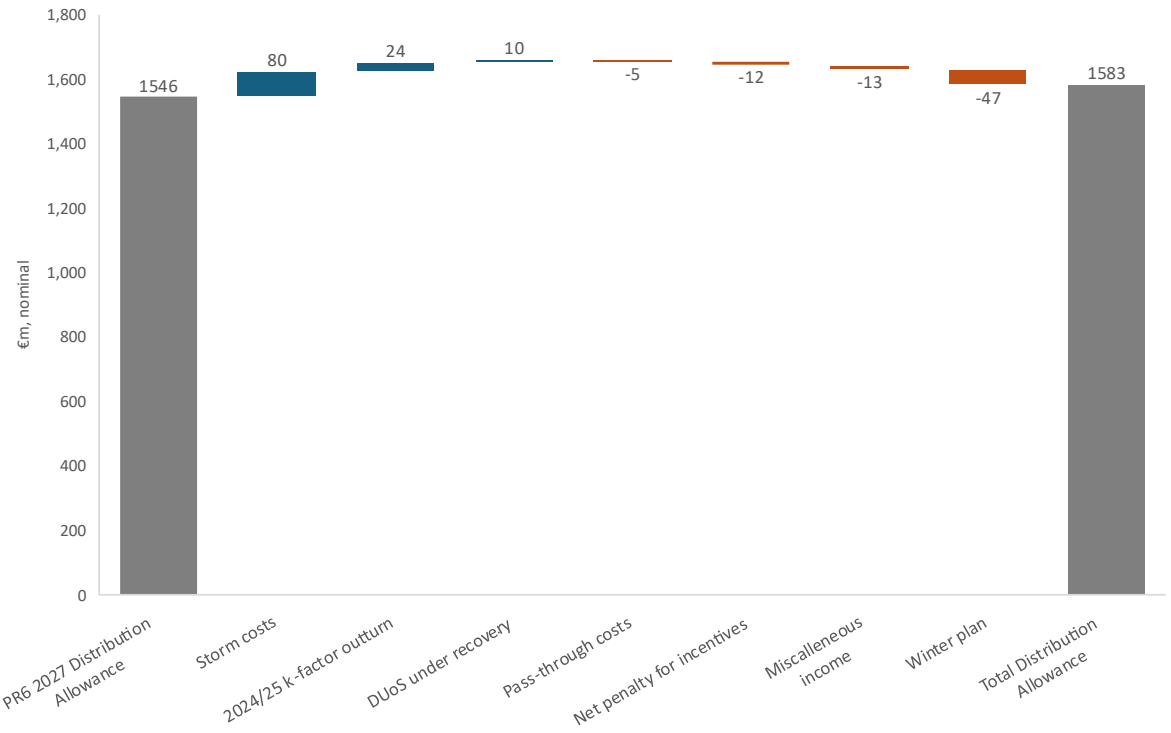


Figure 2: Movement in 2027 Distribution Allowance from PR6 Final Determination to 2027 Allowance (€m, nominal)

Public/Customer Impact Statement

The electricity distribution system is owned and operated by ESBN. This network allows for the transport of electricity from the transmission network and distribution connected generators to homes and businesses (some large businesses are connected directly to the transmission network).

The CRU's role is to protect electricity customers by ensuring that the network companies ESBN and EirGrid (in their role as operators of the distribution and transmission networks respectively), spend customers' money appropriately and efficiently to deliver necessary services. The CRU does this primarily through the Price Review process, which sets the revenues that network companies may recover during the next five years to safely operate, develop, and maintain the electricity systems. These revenues, which feed into charges paid by customers, are updated by the CRU every year to reflect more accurate forecasts and information.

The CRU's PR6 Final Determination, published in December 2025, establishes the investment and regulatory framework for Ireland's electricity networks over the 2026–2030 period. Customers continue to fund significant investment in Ireland's electricity system, with investment strengthening and modernising the distribution networks through major reinforcement, asset replacement, digitalisation and resilience programmes, delivering projects focused on decarbonisation, improving reliability and resilience, increasing capacity and empowering customers.

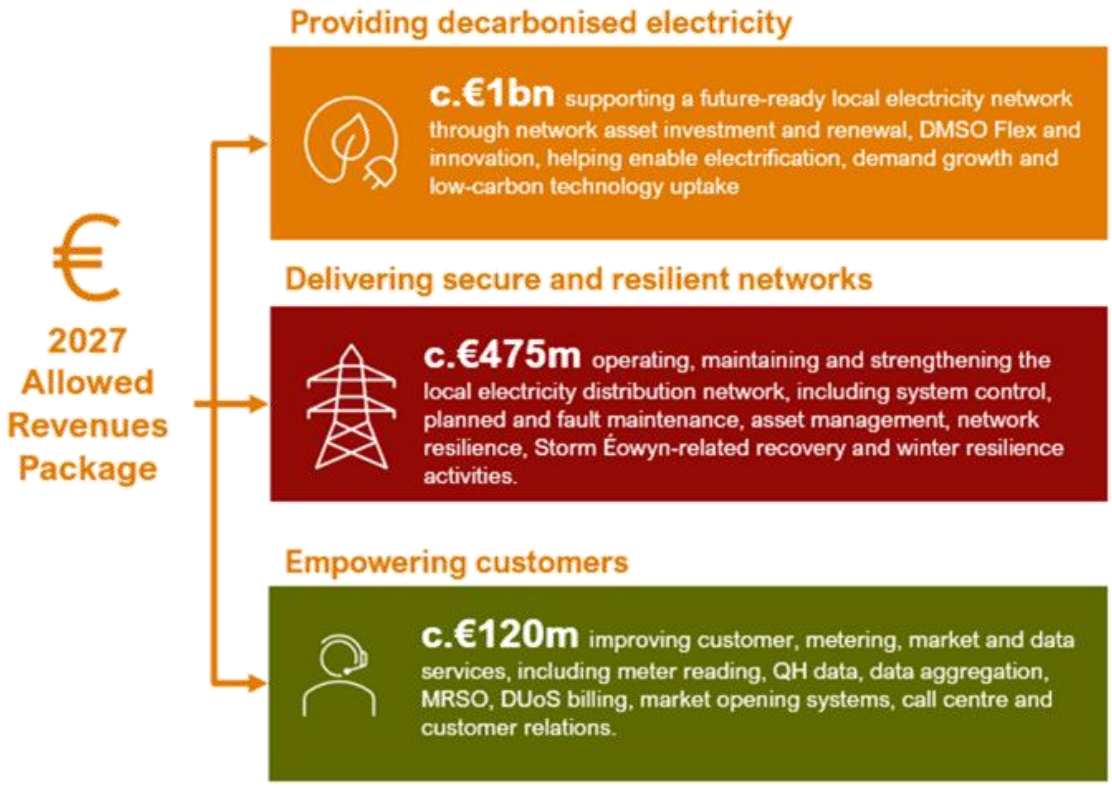


Figure 3: Overview of the 2027 Allowed Revenues Package

The CRU supports justified and essential investment in the electricity system. In bill terms, the impact (as calculated by the network companies) of the combined transmission and distribution adjustments are expected to result in the archetypical domestic customer's annual electricity bill increasing by *circa* €41 (with the transmission element decreasing by *circa* €4 and the distribution element increasing by *circa* €45) for the 2026/27 tariff year, compared with the 2025/26 tariff year. This is *circa* €13 less than the original network company asks, which would have led to a *circa* €54 increase, prior to the CRU's review. It should be noted that customers' annual bills depend on other factors, such as wholesale market costs (which are in turn driven by factors such as international commodity prices), capacity market costs and other system costs, for example the costs of balancing the electricity system, support for renewable schemes, and maintaining secure operations of the system.

The CRU published a paper on protection measures implemented for household electricity and gas customers in 2025.[2] The measures seek to protect customers from the worst effects of high energy prices, while retaining an open, competitive retail energy market. Some of these measures include increased emergency credit available to customers, lowered Pay As You Go (**PAYG**) debt recovery ratios, and extended time for customers to repay debt on repayment plans. This will be reviewed again in 2026.

The CRU has also been engaging with and supporting the National Energy Affordability Taskforce (**NEAT**).[3]

[2] Additional Customer Protection Measures for Household Electricity and Gas Customers (CRU2025125)
[3] National Energy Affordability Taskforce (NEAT) - Government of Ireland,

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Glossary of Abbreviations and Terms

Abbreviation or Term	Definition or Meaning
AIF / AIMF	Agile Investment Framework / Agile Investment and Monitoring Framework
AUP	The Average Unit Price (AUP), that is, the total revenue divided by total kWh, when moving from one tariff period to another.
CAP	Climate Action Plan
DG	DUoS Group
DLAFs	Distribution Loss Adjustment Factors
DSO	Distribution System Operator
DUoS	Distribution Use of System
ESBN	ESB Networks
GWh	Gigawatt hours, i.e., electricity demand. ESBN's demand forecasting is based on a robust regression analysis which considers forecast population growth, customer numbers, GDP/GNP, and various other inputs from publicly available sources. The forecasts also consider the demand impact of the governments Climate Action Plan targets.
HICP	Harmonised Index of Consumer Prices based on Central Bank of Ireland figures, measure of inflation used. The CRU made its revenue decisions based on Q1 inflation figures for the year to ensure the timeliness of the annual revenue process.
Interbank market – Euribor (3-month fixed)	Euribor is the rate at which euro interbank term deposits are offered by one prime bank to another, within the euro area.
K-factors	K-factors are the correction factors, which ensure that prices in 2027 are adjusted by an amount equal to the difference between what was actually charged in year 2025 (k-2) or the updated forecast for 2026 (k-1) and the forecast of what should have been charged.
(X)LEU	(Extra) Large Energy User
NESF	National Energy Security Framework
PR5	Price Review Five, the previous price control period
PR6	Price Review Six, the current price control period covering 2026-20230
TOU	Time Of Use

1 Background and Purpose

The Commission for Regulation of Utilities (CRU) is Ireland's independent energy and water regulator with a range of economic, customer protection and safety functions. Our mission is to protect the public interest in water, energy, and energy safety.

Further information on the CRU's role and relevant legislation can be found on the CRU's website at www.cru.ie.

1.1 Legal Basis

Under the Electricity Regulation Act 1999, as amended, ("**the Act**"), the CRU is the independent body responsible for overseeing the regulation of Ireland's electricity sector, i.e., the system operators and asset owners for electricity transmission and distribution. Section 35 of the Act provides the CRU the legal basis to approve charges for the use of the electricity system in Ireland.

In accordance with Section 35 of the Act, the CRU's electricity Price Review decision outlines the revenue that the DSO can recover from network customers through Distribution Use of System (**DUoS**) tariffs during a Price Review period. Consistent with Section 36 of the Act, the Statement of Charges, prepared in accordance with Section 35, must be submitted to the CRU for approval and will not take effect until approved by the CRU. This approval takes place annually through the annual revenue review.

1.2 Price Reviews and Annual Revenues

Electricity Price Reviews and the annual revenue and tariff process are both essential components of economic regulation for electricity networks. While they are related and interlinked, they serve distinct purposes, operate on different time horizons, and rely on different types of inputs and assumptions. This year's annual revenue and tariff process marks an additional transitional phase between the PR6 decision (CRU2025193) and last year's annual revenue and tariff decisions (CRU2025119 and CRU2025118). This means the allowed revenue calculations from last year (based on PR6 Draft Determination) and the CRU's PR6 Final Determination collectively inform the revenue to be recovered from customers through electricity network tariffs over the period 1st October 2026 – 30th September 2027.

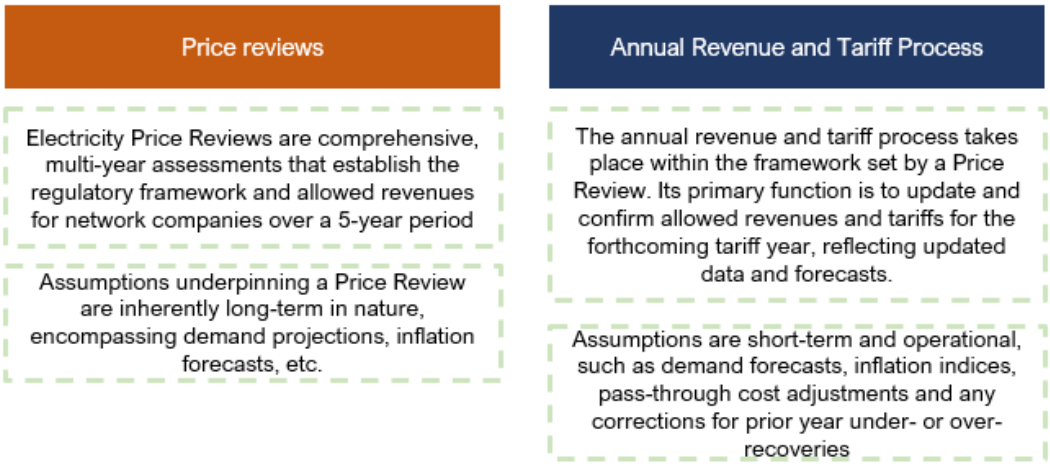


Figure 4: Price Reviews, Annual Revenues and Tariffs

The annual revenues are reviewed and adjusted each year of the Price Review. The annual revenue review includes reviewing the DSO's actual expenditure against the allowances set, assessing whether the expenditure is efficient and justified, accounting for any mismatch in the actual revenue collected through tariffs against forecasts, and updating the revenues to reflect the latest inflation numbers and electricity demand. During June and July, the approved revenue for the upcoming tariff year is used by the network companies to calculate the tariffs for each customer group. Once approved, the new tariffs are communicated to the electricity suppliers and customers and take effect from 1st October for the relevant tariff year.

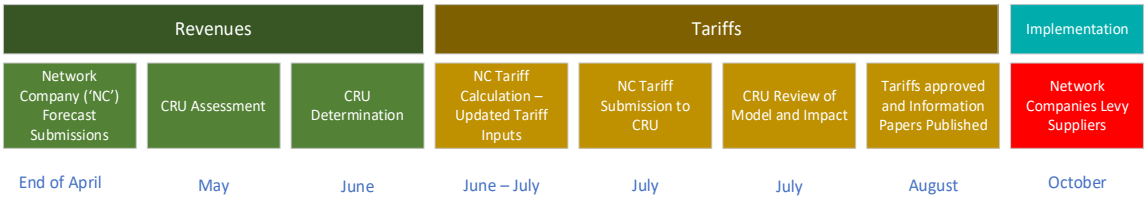


Figure 5: Annual Revenues and Tariffs Indicative Timeline

The revenues allowed will enable ESBN to build, maintain, and operate the electricity distribution network in Ireland, in line with Ireland's decarbonisation and climate goals and customer demand.

1.3 Other Related Documents

The following documents provide further background and context for the 2027 annual revenues and the k-factor years:

CRU2025194	Final Determination Paper on PR6 Distribution Revenue (2026-2030)
CRU2025197	Final Determination Paper on PR6 Regulatory Framework
CRU2025118	Information Paper on 2026 Distribution Revenue and 2025/26 DUoS tariffs
CRU/20/154	PR5 Regulatory Framework, Incentives and Reporting
CRU2023106	CRU Review of the Large Energy User Rebalancing Error
CRU2026109	ESBN Information Note to CRU on 2026-27 Distribution Revenue
CRU2026110	Letter to ESB Networks Regarding the 2027 Revenue Decision
CRU2026111	DSO 2027 Annual Revenue Model

1.4 Purpose of this Information Paper

The purpose of this document is to set out the CRU's decision further to Section 35 of the Act in relation to the allowed revenues for 2027 of ESBN as the DSO. These revenues are recovered from the distribution customers through DUoS. This paper also provides details on:

- the DUoS tariffs to apply from 1 October 2026 to 30 September 2027; and
- the approved Distribution Loss Adjustment Factors (DLAFs) to apply from 1 October 2026 to 30 September 2027. Information on the methodology which the DSO uses to determine these values is available on ESBN's website.[4]

In addition, the following three accompanying documents are published alongside this paper:

- the DSO's note on 2027 distribution revenues;
- CRU letter to ESBN confirming the 2027 revenue decision; and
- the CRU's excel model detailing the calculation of revenues.

[4] Available here

2 Revenue Allowance

This section provides a summary of the revenues for 2027. These revenues account for updated DSO forecasts and the 2025 and 2026 k-factors, as summarised in Figure 2 previously.

Section 2.1 provides a summary of the DSO Revenues, with key drivers described in Section 2.2.

2.1 Overview of Distribution Revenue

The CRU's PR6 Final Determination allowance for 2027 was €1,435.17m (2024 monies). When inflated to 2027 monies, this leads to an allowance of €1,546.50m. This represents an inflationary increase of €111.32m. After including all adjustments, the total 2027 revenue allowance is €1,582.51m. For more detailed information on the allowed revenues for 2027, see Appendix G: DSO K-Factor Details.

Table 1: Summary of DSO revenue allowed for 2027 (€m, nominal)

€ millions	2026 Allowed Revenues	2027 Final Determinations Allowance	2026 (k-1) factor	2025 (k-2) factor	Recommended 2027 Allowed Revenues
DSO	1,336.80	1,546.50	29.46	6.55	1,582.51

Table 2: Global Assumptions

	2025 (actual)	2026 (forecast)	2027 (forecast)
HICP (inflation)	2.07%	2.90%	2.60%
GWh (demand)	24,510	24,786	25,130
Euribor (interest rate)	2.19%	2.04%	N/A

The key drivers for the changes in 2027 revenues are:

- **Inflation related adjustments**, amounting to +€111.32m, driven by 2025 outturn and 2026 and 2027 HICP forecasts;
- Triggering of **AIF Force Majeure mechanism** in response to "exceptional" costs associated with Storm Éowyn costs (+€80.09m); and
- **Lower than forecasted net revenues collected** through DUoS tariffs in 2025 (-€10.74m) and 2026 (+€20.82m), totalling +€10.08m.

This is offset to some extent by:

- A reduction related to **Winter Plan capitalisation** (-€46.60m);
- A reduction related to **Miscellaneous Incomes** (-€13.48m);[5]

[5] PR5 Determination did not include a forecast for miscellaneous incomes, this recovery is returned to the DUoS customer.

- **Net penalty** related to the DSO's 2025 performance against the PR5 incentive framework (-€12.11m); and
- A reduction in **pass-through costs** (-€5.27m).[6]

The remainder of this section provides detail on the main drivers. Detail on other adjustments to the 2027 revenues are presented in Appendix G: DSO K-Factor Details. Further details can also be found in the documents which have been published alongside this report (see Section 1.3).

2.2 Key Drivers

In this subsection, we provide details on some of the key drivers of the 2027 allowed revenues.

2.2.1 Inflation (+€111.32m)

Under the PR6 Regulatory framework, both baseline allowances and annual adjustments are indexed to inflation.

The PR6 Final Determinations DSO allowance was €1,435.17m (2024 prices). Applying the outturn inflation for 2025 (2.1%) and the forecast inflation[7] for 2026 (2.9%) and 2027 (2.6%), a cumulative of 7.8%, results in an inflation impact of +€111.32m. The DSO allowance, therefore, is €1,546.50m in 2027 prices.

2.2.2 Force Majeure Mechanism for Storm Éowyn Costs (+€80.09m)

ESBN triggered the Force Majeure mechanism for outturn storm costs in 2025 in relation to Storm Éowyn, which was one of the most severe weather events on record in Ireland. In 2025, Ireland faced a sequence of five named storms, leading to a record 31 storm days and widespread damage to the electricity network, affecting more than one million customers nationwide. The scale of the event was outside normal operating conditions and materially exceeded the assumptions underpinning PR5 allowances. Storm Éowyn produced record gusts of 184 km/h, affected around 768,000 customers at peak and caused 10,720 recorded faults across the network. The customer impact was severe. Storm Éowyn accounted for around 29.9m customer hours lost (CHL), more than twice the CHL impact of all storms in 2024 combined.

The scale of restoration required in 2025 exceeded the amount set out in the full unplanned maintenance allowance for 2025 in PR5. The 2027 revenue submission by the DSO included an overview of the total cost of responding to storms in 2025 amounting to €129.4m, of which €110.7m related to Storm Éowyn.

ESBN outlined the necessary works undertaken as a result to restore power and how this was above and beyond business as usual activities in its Storm Cost Recovery Report 2025 describing the impact of the storm and the scale of DSO' response. The CRU is satisfied that the multiple submissions provided by ESBN in relation to 2025 storm costs meet the

[6] This is the net value based on +€5.53m over expenditure for CRU Regulatory Levy and -€10.80m under expenditure on rates

[7] Forecast based on Q1 2026 Central Bank of Ireland Bulletin

requirements to recover associated costs under the Force Majeure AIF mechanism. The total costs associated with Storm Éowyn were €110.65m broken down as €74.71m opex and €35.94m capex, out of which €5.38m is recovered in 2027 through depreciation and the return on the RAB.

2.2.3 Net Under-Collection (+€10.08m)

This adjustment relates to either more or less revenues being collected over 2026 and 2025. ESBN's forecast DUoS revenue for 2026 is €1,315.98m compared to an allowed revenue of €1,336.80m, resulting in an under collection of €20.82m. For 2025, the revenue collection was €1,174.41m (adjusted for LEU reconciliation) compared to an outturn collection of €1,185.14, resulting in an over collection of €10.74m. This results in a net under collection of DUoS revenue of €10.08m, which is added to the 2027 allowed revenue.

2.2.4 Winter Resilience Plan 2025 (-€46.6m)

Following Storm Éowyn in January 2025, ESBN developed an enhanced Winter 2025 Resilience Plan, as directed by the Government. The CRU approved the full ask of €75.40m for the plan as part of the 2026 DSO revenues.

The plan included actions to address increased storm exposure and vegetation related risk on the network, such as timber cutting, forestry management, hazard removal and surveying. In its 2027 revenue request submission, the DSO provided a revised estimate of €68.8m, based on latest estimates and accounting for current delays and completion.

During the annual revenue review, the CRU requested the DSO to consider whether activities within the Winter Resilience Plan could be distinguished from routine operating expenditure, for example where they are discrete, linked to enduring network resilience benefits or otherwise capable of supporting capitalisation. The DSO proposed treating the majority (€40.0m) of the winter plan costs 'as capital investment[8] rather than operational expenditure, as done originally. This is justified based on the nature of work, which is more resilience-based, involves protecting the overall network, and aligns with the DSO's approach as agreed with its auditors.

Using the revised estimate and the capitalisation of the majority of the Winter Resilience Plan costs, leads to a reduction of €46.60m.[9]

2.2.5 Miscellaneous Income (-€13.48m)

The PR5 Determination had not included a forecast for miscellaneous incomes. DSO has included the 2025 outturn income of €13.48m to reflect various miscellaneous incomes earned by ESBN. This is returned to the customers, i.e., through a downward adjustment to the revenue requirement for 2027.

[8] Assuming an asset life of 15 years.

[9] This is made up of €40.0m out of the revised estimate of €68.8m being capitalised, having a revenue impact of +€10.21m through depreciation and return on RAB, and the remaining €28.8m as opex.

2.2.6 Performance Against Incentives (-€12.11m)

ESBN received a penalty based on the CRU's assessment of its performance against the suite of PR5 incentives. This was mainly driven by poor performance against the unplanned outage incentives. For details on the DSO's performance against each of the PR5 incentives and the CRU's assessment, refer to CRU/20/154.

2.2.7 Pass-Through Costs (-€5.27m)

In total, the pass-through costs result in a net impact of a €5.27m decrease feeding into the 2027 revenue requirement for ESBN. This can be broken into:

- The forecast regulatory levy was €2.64m in 2025, compared to an outturn of €8.17m. This results in a +€5.53m to the 2027 request.
- The rates forecast was €84.97m in 2025, compared to an outturn of €74.17m. This results in a -€10.80m to the 2027 request.

3 DUoS Customer Impact Analysis

Table 3 below presents indicative customer impact analysis showing the amount of DUoS charges which relate to archetypical customers under the current and new tariffs. These calculations were submitted by ESBN to the CRU, except where otherwise noted.

Table 3: DUoS Customer Impact Analysis

Example Customer	DG	MWh	Tariff Type	MIC (MVA)	DUoS[10] €	Company Request[11]			CRU Decision[12]		
						DUoS €	Change		DUoS €	Change	
							€	%		€	%
					2025/26	2026/27			2026/27		
Domestic	1	3.682	24 Hour	N/A	275	327	+52	+18.8	321	+45	+16.5
Small non-domestic	5	35	24 Hour	N/A	2,428	2,882	+454	+18.7	2,827	+399	+16.4
Medium non-domestic (1)	6	1,250	Dual Tariff	0.35	54,571	64,672	+10,101	+18.5	63,435	+8,864	+16.2
Medium non-domestic (2)	7	12,500	TOU	2.825	244,935	236,799	-8,136	-3.3	232,340	-12,595	-5.1
Large non-domestic	7	25,000	TOU	10	648,873	627,422	-21,452	-3.3	615,605	-33,268	-5.1

As can be seen from Table 3, DUoS charges are increasing for domestic, small non-domestic and medium non-domestic (1) archetypical customers from 2025/26 to 2026/27 while they are

[10] Values post-rebalancing.
[11] Estimates calculated by the CRU, based on the submissions from the network companies in April 2026. These figures are based on pre-rebalancing tariffs.
[12] Values post-rebalancing adjustments.

reducing for medium non-domestic (2) and large non-domestic archetypical customers. Distribution tariff year revenues are increasing from €1,280.02m in 2025/26 to €1,516.90m in 2026/27, which drives an increase for all archetypical customers. However, for the larger customers (DG7-10) there is a counteracting factor: the 2025/26 network charges included the final year of LEU rebalancing recovery from these customers (their network charges were increased in 2025/26 to cover this). The 2026/27 network charges do not include a corresponding payment,[13] driving the year-on-year reduction. For more detail on the LEU rebalancing mechanism, refer to Appendix E.

It is estimated that the distribution element of the network charges which relate to the archetypical domestic customer[14] will increase by circa 16.48% or €45.40 to €320.85 in 2026/27, from the estimated 2025/26 levels. Drivers of this increase include costs related to *inter alia* Storm Éowyn response and forecast under-collection of DUoS revenue in 2026. Increasing factors are partially offset by decreasing factors such as an overall penalty due to incentives performance, over-collection of DUoS revenue in 2025, and outturn pass-through costs being lower than forecasted.[15] The original submissions from the network companies implied a circa €51.65 increase in charges for the archetypical domestic customer. The difference between this and the €45.40 increase calculation is mainly due to the reduction in the 2027 annual revenue allowance between the company submission and CRU decision.

3.1 Network Cost Sensitivity

Electricity network revenues and tariffs are determined using the best information available at the time of the annual review. While Price Reviews provide a stable framework for network planning and investment, annual updates remain an important element of the regulatory process. They allow revenues and tariffs to respond to changes in economic conditions, inflation, demand, and system requirements, ensuring that network charges continue to reflect prevailing circumstances and the cost of operating, maintaining, and developing Ireland's electricity system. Some of the drivers of network bill changes (including both distribution and transmission) are:

1. **Inflation**: Network revenues are set using the latest available inflation forecast. Inflation affects the costs of operating, maintaining, and investing in the electricity networks. If inflation is higher than forecasted, the costs of operating and delivering the network increases, resulting in higher allowed revenues and ultimately increased network tariffs. Conversely, if inflation is lower than forecast, network charges may be lower than they otherwise would have been. For 2026/27, the estimated impact of updating the inflation forecasts from those used while setting the PR6 allowances to the latest forecast at the time of the 2027 revenue requests on the archetypical domestic customers bill is an additional *circa* €10.

2. **Force Majeure events**: Exceptional and unforeseen events, such as major storms can result in significant additional costs to restore the electricity network. Where these costs are justified, they may be recovered through future network charges. For example, the impact of Storm Éowyn was significant, leading to a *circa* €13 increase to the total archetypical domestic customers bill (through DSO costs).

[13]For LEUs, the post-rebalancing tariffs in 2025/26 was *circa* 23% higher than the pre-rebalancing tariffs. The 2026/27 tariffs only include the Y2 true-up and Y3 preliminary adjustment, which results in a 0.03% increase over the pre-rebalancing tariffs.

[14] Network charges are levied on electricity suppliers, who determine what level to absorb or pass on to their customers through billing.

[15] This includes CRU regulatory levy and rates

3. **Customer inputs**: Annual network tariffs rely on forecasts such as electricity demand, customer numbers, and contracted capacity (MIC) forecasts. Changes in these inputs affect how the approved revenue is recovered. For example, where demand decreases relative to the initial forecast, the revenue is recovered from a smaller base, increasing tariffs. Where demand exceeds forecast, costs are spread more widely, reducing tariffs.

In the coming years, the CRU expects network companies to avail of the mechanisms approved as part of the PR6 Agile Investment and Monitoring Framework (AIMF)[16]. This includes reopeners, volume drivers, and other uncertainty mechanisms. Triggering the AIMF due to change to the need to deliver more, changes in project scope, changes in costs, or other, and subject to CRU's scrutiny of the request, and will lead to changes in the bill impact.

[16] For details on the AIMF, refer to CRU2025197. The CRU calculated an estimated bill impact of the high case of revenue, i.e., when the AIMF is triggered, for the PR6 Final Determinations – CRU2025198

Appendix A: The DUoS Schedule of Charges

The below tables set out the DUoS tariff schedule broken down by different customer categories, under the new 2026/27 tariff.

DUoS Group 1 (DG1): Urban Domestic Customers

	Charge Unit	Standard Meter	Day and Night Meter	Time of Use (TOU)
		€	€	€
Standing Charge	Per Customer per annum	100.22	100.22	100.22
Unit Rates		c	c	c
	Per kWh 24 Hour	5.992	N/A	N/A
	Per kWh Day	N/A	7.354	
	Per kWh Night		0.934	
	Per kWh Day - Off Peak		N/A	7.229
	Per kWh Night - Off Peak			0.934
	Per kWh - Peak			7.952

DUoS Group 2 (DG2): Rural Domestic Customers

	Charge Unit	Standard Meter	Day and Night Meter	Time of Use (TOU)
		€	€	€
Standing Charge	Per Customer per annum	146.17	146.17	146.17
Unit Rates		c	c	c
	Per kWh 24 Hour	5.992	N/A	N/A
	Per kWh Day	N/A	7.354	
	Per kWh Night		0.934	
	Per kWh Day - Off Peak		N/A	7.229
	Per kWh Night - Off Peak			0.934
	Per kWh - Peak			7.952

DUoS Group 3 (DG3): Unmetered Public Lighting and Unmetered Connections

	Charge Unit	c
Unit Rates	Per kWh	5.771

DUoS Group 4 (DG4): Local Authority Unmetered Public Lighting and Unmetered Loads

	Charge Unit	c
Unit Rates	Per kWh (ex. DG4 premium)	5.771
	premium:	0.000

DUoS Group 5 (DG5): Low Voltage Non-Domestic Customers (Non-Maximum Demand)

	Charge Unit	Standard Meter Day and Night Meter Time of Use (TOU)		
		€	€	€
Standing Charge	Per Customer per annum	164.80	164.80	164.80
Unit Rates		c	c	c
	Per kWh 24 Hour	7.605	N/A	N/A
	Per kWh Day	N/A	8.893	
	Per kWh Night		1.086	
	Per kWh Day - Off Peak		N/A	8.783
	Per kWh Night - Off Peak			1.086
	Per kWh - Peak			9.662
Low Power Factor Surcharge	Per kVArh	2.307	2.307	2.307

DUoS Group 5a (DG5a): Low Voltage Autoproducers MEC > MIC (Non-Maximum Demand)

	Charge Unit	Standard Meter	Day and Night Meter
		€	€
Standing Charge	Per Customer per annum	N/A	N/A
Unit Rates		c	c
	Per kWh 24 Hour	7.605	N/A
	Per kWh Day	N/A	8.893
	Per kWh Night		1.086
Low Power Factor Surcharge	Per kVArh	2.307	2.307

DUoS Group 5b (DG5b): Low Voltage Autoproducers MEC < MIC (Non-Maximum Demand with on-line QH interval metering)

	Charge Unit	Standard Meter	Day and Night Meter
		€	€
Standing Charge	Per Customer per annum	164.80	164.80
Unit Rates		c	c
	Per kWh 24 Hour	7.605	N/A
	Per kWh Day	N/A	8.893
	Per kWh Night		1.086
Low Power Factor Surcharge	Per kVArh	2.307	2.307

DUoS Group 6 (DG6) and DUoS Group 6b (DG6b): Low Voltage Non-Domestic Customers (Maximum Demand)

	Charge Unit	€
Standing Charge	Per Customer per annum	1537.22
Capacity Charge	Per kVA of MIC per annum	57.37
Unit Rates		c
	Per kWh Day	4.525
	Per kWh Night	0.534
Low Power Factor Surcharge	Per kVArh	2.108

DUoS Group 6a (DG6a): Low Voltage Autoproducers MEC > MIC (Maximum Demand)

	Charge Unit	€
Standing Charge	Per Customer per annum	N/A
Capacity Charge	Per kVA of MIC per annum	N/A
Unit Rates		c
	Per kWh Day	4.525
	Per kWh Night	0.534
Low Power Factor Surcharge	Per kVArh	2.108

DUoS Group 7 (DG7) and DUoS Group 7b (DG7b): Medium Voltage Non-Domestic Customers (Maximum Demand)

	Charge Unit	€
Standing Charge	Per Customer per annum	4,898.82
Capacity Charge	Per kVA of MIC per annum	35.82
Unit Rates		c
	Per kWh Day	1.399
	Per kWh Peak	1.539
	Per kWh Night	0.223
Low Power Factor Surcharge	Per kVArh	1.850

DUoS Group 7a (DG7a): Medium Voltage Autoproducers MEC > MIC (Maximum Demand)

	Charge Unit	€
Standing Charge	Per Customer per annum	N/A
Capacity Charge	Per kVA of MIC per annum	N/A
Unit Rates		c
	Per kWh Day	1.399
	Per kWh Peak	1.539
	Per kWh Night	0.223
Low Power Factor Surcharge	Per kVArh	1.850

DUoS Group 8 (DG8) and DUoS Group 8b (DG8b): 38 kV Looped Customers (Maximum Demand)

	Charge Unit	€
Standing Charge	Per Customer per annum	82,122.39
Capacity Charge	Per kVA of MIC per annum	17.63
Unit Rates		c
	Per kWh Day	0.308
	Per kWh Peak	0.339
	Per kWh Night	0.022
Low Power Factor Surcharge	Per kVArh	1.736

DUoS Group 8a (DG8a): 38 kV Looped Autoproducers MEC > MIC (Maximum Demand)

	Charge Unit	€
Standing Charge	Per Customer per annum	N/A
Capacity Charge	Per kVA of MIC per annum	N/A
Unit Rates		**c**
	Per kWh Day	0.308
	Per kWh Peak	0.339
	Per kWh Night	0.022
Low Power Factor Surcharge	Per kVArh	1.736

DUoS Group 9 (DG9) and DUoS Group 9b (DG9b): 38 kV Tailed Customers (Maximum Demand)

	Charge Unit	€
Standing Charge	Per Customer per annum	23,392.27
Capacity Charge	Per kVA of MIC per annum	17.63
Unit Rates		**c**
	Per kWh Day	0.308
	Per kWh Peak	0.339
	Per kWh Night	0.022
Low Power Factor Surcharge	Per kVArh	1.736

DUoS Group 9a (DG9a): 38 kV Tailed Autoproducers MEC > MIC (Maximum Demand)

	Charge Unit	€
Standing Charge	Per Customer per annum	N/A
Capacity Charge	Per kVA of MIC per annum	N/A
Unit Rates		**c**
	Per kWh Day	0.308
	Per kWh Peak	0.339
	Per kWh Night	0.022
Low Power Factor Surcharge	Per kVArh	1.736

Appendix B: Distribution Loss Adjustment Factors

The CRU has approved the DLAFs for implementation from 1 October 2026 to 30 September 2027. DLAFs are applied to the metered consumption of relevant customers to apportion distribution losses to energy consumption or production metered at end user sites. In the electricity market, electricity suppliers must pay for energy (kWh) measured at the customer meter and the losses (DLAFs). For example, if a customer consumes 3,000kWh of energy the supplier is responsible for the associated losses in addition to the customer's energy consumed. In order to determine the total kWh, we must multiply the customer's energy consumption by the relevant DLAF, which is 1.085. Therefore, the supplier is responsible for 3,258kWh[17]. DLAFs are also applied to distribution connected generation.

The DLAFs for the 1 October 2026 to 30 September 2027 period are provided in Table 4 below. The values from the previous period (October 2025 to September 2026) have been provided in Table 5 below.

Table 4: DLAFs for the 1 October 2026 to 30 September 2027 period

		Time Period	
Voltage Level	Composite	Day	Night
38kV Sales	1.020	1.021	1.017
MV Sales	1.036	1.037	1.031
LV Sales	1.085	1.089	1.074

Table 5: DLAFs for the 1 October 2025 to 30 September 2026 period

		Time Period	
Voltage Level	Composite	Day	Night
38kV Sales	1.020	1.021	1.017
MV Sales	1.035	1.037	1.031
LV Sales	1.085	1.090	1.074

[17] Relevant DLAF x kWh of energy consumed calculation. Differences due to rounding.

Appendix C: Tariffs Year Revenue and AUP

This section provides details on how portions of calendar year revenue are allocated for recovery within the DUoS tariffs that are implemented from 1 October 2026 to 30 September 2027. The DUoS tariffs have been calculated by the DSO to allow recovery of the tariff year revenue.

The tariff year revenue, i.e., from 1 October 2026 to 30 September 2027, is €1,516.90m. This is calculated using the 26.7% of the 2026 approved revenue €1,336.80m and 73.3% of the 2027 approved revenue of €1,582.51m. This represents a *circa* 18.51% increase relative to the €1,280.02m that was approved for recovery during the equivalent period for the previous tariff year (1 October 2025 to 30 September 2026).

The Average Unit Price (AUP) is an estimated value, calculated by dividing the total allowed revenue by the forecast units of electricity sold (measured in kWh) for the tariff year.

Table 6: Summary of AUP Impact

c/kWh	2025/26	2026/27	Change (%)
Distribution	5.13	6.06	+18.0%
Transmission	4.03	3.96	-1.9%
Combined	7.73	8.04	+3.9%

Appendix D: NESF Response and Tariff Arrangements

On 18 August 2022, the CRU published a consultation proposing the introduction of new electricity tariff structures for 2022/23 with regard to its responsibilities under the National Energy Security Framework. The Response and Decision Paper (CRU202291) set out the detail of the reforms for 2022/23 which included the introduction of a 10% peak differential. It's important to note that this differential means that, the average costs across the day remains the same. These tariff reforms included the following:

- Customers in Distribution Group[18] (DG) 1 & DG2 with a smart meter and who have opted for smart services will be charged a peak-rate that reflects a 10% differential with the day-rate.
- Customers in DG5 with a smart meter and who have opted for smart services will be charged a peak-rate that reflects a 10% differential with the day-rate.
- Customers in DG7, DG8 and DG9 metered every quarter hour will be charged a peak-rate that reflects a 10% differential with the day-rate.
- Customers in DG10 and DTS-T[19] will see the introduction of a peak and non-peak tariff (between 17:00 – 19:00) that reflects a 10% differential between the rates.

The CRU has considered the structural reforms introduced in 2022 and is maintaining these tariff structures in their current form (as set out above).

On 10 September 2025 the CRU published CRU/2025/120, which marks the re-commencement of its review of the structure of electricity network tariffs. How network tariffs are structured determines how network costs are allocated across network users and can influence their behaviour.

[18] Customers are categorised within a number of separate DUoS Groups each with their own DUoS tariff (DG1 to DG10). This reflects the different costs that different types of network users impose on the network. Electricity customers are classified into DUoS Groups based on several factors, including the voltage at which the customer's premises are connected, the type of meter installed, and whether or not the customer exports, as well as imports, electricity. See Table 1 of CRU Review of the Large Energy User Rebalancing Error (CRU2023106) for a breakdown of each group.

[19] Defined in EirGrid's Statement of Charges.

Appendix E: LEU Rebalancing

In 2021, the CRU requested ESBN and EirGrid to carry out an impact analysis of unwinding the Large Energy User (LEU) rebalancing framework[20] from 1st October 2022. While undertaking its impact assessment, ESBN became aware, and notified the CRU, of an error in implementing the rebalancing arrangements, which meant that more than the amount approved in the CRU decision was passed to LEU customers, whilst domestic customers incurred a greater rebalancing amount of €100.86m. The CRU ceased the rebalancing arrangements from 1st October 2022, i.e., from the 2022/23 tariff year (CRU202289) on an enduring basis, and the reconciliation for all affected customer groups commenced from 1st October 2023.

In 2023, the CRU decided to adopt an asymmetrical reconciliation option in favour of the domestic customers for correcting the error, whereby the domestic customers were to be compensated in full within the 2023/24 tariff year, whilst the associated increase in LEU tariffs was to be smoothed over a three-year period, from 2023/24 to 2025/26. For more details, refer to CRU2023106. This means that the domestic customers had the DUoS revenue decreased by €100.86m in 2023/24 and any minor adjustments in future years, whereas the DUoS revenue recovered from LEUs was increased by a third of the total amount plus any adjustments every year from 2023/24 to 2025/26, with only the minor adjustments expecting to continue in the current tariff year (2026/27) and the next (2027/28).

ESBN have noted that the rebalancing error adjustment has now been fully returned to domestic customers. For LEUs, an estimated under-collection figure of €0.10m for the tariff year 2024/25 was included in the 2025/26 tariffs, in addition to the final third of the rebalancing amount. The final true-up for 2025/26 was €0.12m, with the remaining €0.02m being included in the 2026/27 tariffs. Further, there is a rebalancing adjustment for 2025/26 of €0.03m included in the 2026/27 tariffs. The difference in the estimated over or under collection and the true-up of the same happens due to the timing discrepancy. While ESBN has estimated an adjustment for 2025/26, this was based on forecast for the three months of Jul-Sept 2026. There is a possibility of a final true-up adjustment in 2027/28 tariffs.

In terms of magnitude, the rebalancing adjustment for 2026/27 is significantly lower than what it was previously, which reflects in the post-rebalancing tariffs for LEUs. This also has implications for the year-on-year bill impact.

[20] See arrangements on LEU rebalancing in distribution 2011-2015 revenues decision (CER/10/198) and in transmission 2011-2015 revenues decision (CER/10/206).

Appendix F: DSO Formula

The revenue control formula is presented as Equation 1 below. In a normal year of a Price Review, the Price control formula would take the 'base' allowed revenue, as set in the relevant Price Review, inflate that revenue into nominal figures, and adjusts it for specific revenue parameters, the formula is as follows:

Equation 1: Simplified DSO Revenue control formula

$$DSO_T = \prod_{i=2025}^{T} \left[1 + \frac{Inf_i}{100}\right] * (B_T + U_T) + K_{T-1} + K_{T-2}$$

For the 2027 calendar year:

T = 2027

DSO_T, allowed revenues for 2027 are €1,582.51m;

Inf_i = HICP inflation for year i, where i = 2025, …, T. When adjusting from 2024 to 2027 values, the relevant figures are multiplied by 7.76%. This is to take into account inflation from 2025 to 2027. The HICP values which were taken for each year during this period were 2.1% (2025 outturn), 2.9% (2026 forecast) and 2.6% (2027 forecast);

B_T, the level of allowed revenue for the 2027 calendar year in 2024 terms, as set in the PR6 Final Determination is €1,435.17m;

U_T= the updates to the 2027 PR6 Final Determination allowances provided through the AIMF, in 2024 values. This amounts to €0 for 2027;

K_{T-1}, the correction factor for 2026, is €29.46m (nominal); and

K_{T-2}, the correction factor for 2025, is €6.55m (nominal).

Appendix G: DSO K-Factor Details

Table 7: Detailed breakdown of K-1 Factor (€m, 2026 prices)

Item	Value (€m)	Comments
2026 Year Ahead - Revenue	1,340.06	Uses old inflation assumption
2026 Within Year - Revenue	1,349.79	Uses updated inflation assumption
Total Inflation Adjustment	8.73	
Forecast Year Ahead Collections 2026	1,336.80	
Forecast Within Year Collections 2026	1,315.98	
Total Collections Adjustment	20.82	
RAB Adjustments	-0.08	Difference between year ahead allowance and within year allowance
Interest True-up	-0.00	Using Euribor interest rate
Total K-1 Factor	**29.46**	

Table 8: Detailed breakdown of K-2 Factor (€m, 2025 prices)

Cost Items	PR5 Determination	Outturn	CRU Approved Outturn Value	CRU Approved Delta	Comments
CRU Regulatory Levy	2.64	8.17	8.17	+5.53	Since this is a pass-through cost, the total request was approved. For PR6, the levy allowance has been uplifted.
Rates	84.97	74.17	74.17	-10.80	Since this is a pass-through cost, the total request was approved.
Total Pass-Through Costs	**87.60**	**82.33**	**82.33**	**-5.27**	
Storm Éowyn costs (opex)	0.00	74.71	74.71	+74.71	-
Storm Éowyn costs (capex impact on revenue)	0.00	5.38	5.38	+5.38	

Cost Items	PR5 Determination	Outturn	CRU Approved Outturn Value	CRU Approved Delta	Comments
Other 2024/25 outturn adjustments	0.00	16.46	16.46	+16.46	-
Miscellaneous Incomes	0.00	-13.48	-13.48	-13.48	PR5 had not included forecast miscellaneous incomes. DSO has included 2025 outturn income.
CER Safe Electric Promotion & Public Awareness Campaign	0.37	0.00	0.00	-0.37	These are small value costs included in revenue submissions during PR5 which were not captured in allowances at the time.
Secure Solution for Supplier of Last Resort	0.05	0.00	0.00	-0.05	
NSAI	0.20	0.00	0.00	-0.20	
Customer Credit Scheme	0.13	0.00	0.00	-0.13	
Other Costs 1	0.22	0.00	0.00	-0.22	
Winter Resilience Plan	75.40	75.40	28.80	-46.60	DSO had not requested an adjustment in its original submission. But based on further engagement, the revised estimate is used and €28.8m is allocated as opex.
Total Non-Capitalised Costs	**76.37**	**61.9**	**111.87**	**+35.50**	
Performance on Incentives		-2.46	-12.11	-12.11	Discrepancy driven mainly by assessment of financial transparency under Independent role of DSO.

Cost Items	PR5 Determination	Outturn	CRU Approved Outturn Value	CRU Approved Delta	Comments
Inflation Forecast True-up		1,120.82	1,120.82	-1.10	Difference between forecast and actual inflation for 2025
Interest True-up		1,119.73	1,119.73	+0.27	Adjusting using Euribor rate
Over/Under Collection of Past Revenues		1,185.14	1,185.14	-10.74	
Total Adjustments				**-23.68**	
Total k-2 factor adjustment (2025 prices)				**+6.55**	

Appendix H: DSO Revenues

Table 9: Summary of DSO forecast adjustments (€m, 2027 prices)

Cost Items	2027 PR6 Decision	DSO Allowance Request	Allowance	Delta (Allowance – DSO Request)
System Control	29.31	29.31	29.31	-
Planned Maintenance	139.76	139.76	139.76	-
Fault Maintenance	61.96	61.96	61.96	-
Asset Management	30.93	30.93	30.93	-
Forestry & Wayleaves	3.12	3.12	3.12	-
Meter Reading	57.11	57.11	57.11	-
QH Data	3.23	3.23	3.23	-
Data Aggregation	7.22	7.22	7.22	-
Keypad / Token Meter	0.32	0.32	0.32	-
Call Centre	12.28	12.28	12.28	-
Area Operations	15.30	15.30	15.30	-
Customer Relations	20.58	20.58	20.58	-
Duos Billing & Accounts Receivable	0.86	0.86	0.86	-
MRSO	5.17	5.17	5.17	-
Market Opening / Market Opening IT	12.93	12.93	12.93	-
R&D (Innovation)	5.39	5.39	5.39	-
Network Rates	84.75	84.75	84.75	-
CER/CRU Levy	7.18	7.18	7.18	-
Company Wide Costs	1.51	1.51	1.51	-
Corporate Charges & Corporate Affairs	15.09	15.09	15.09	-
Insurance	7.11	7.11	7.11	-
Legal	3.66	3.66	3.66	-
Pension	1.62	1.62	1.62	-
Environmental	10.45	10.45	10.45	-
Health & Safety	12.61	12.61	12.61	-
Telecoms	11.75	11.75	11.75	-
IT Opex	1.40	1.40	1.40	-
DMSO Flex	12.61	12.61	12.61	-
Contract and Vendor Management	0.65	0.65	0.65	-
Non-Capitalised Costs Total	**575.86**	**575.86**	**575.86**	-
Total Incl. Frontier Shift	**578.88**	**578.88**	**578.88**	-
Depreciation	587.95	587.95	587.95	-
RAB	383.31	383.31	383.31	-
FD/DD Adjustment	17.52	17.52	17.52	-
PR5 Capex and Opex Adjustments	-16.98	-16.98	-16.98	-
AIF Adjustments	-4.19	-4.19	-4.19	-
Total Depreciation, RAB & Adjustments	**967.62**	**967.62**	**967.62**	-
Total	**1,546.50**	**1,546.50**	**1,546.50**	-