



Energy for
generations

ESB Generation & Trading
Response to Utility Regulator
Draft Forward Plan 2026/2027
Consultation

18/02/2026

1. INTRODUCTION

This submission presents ESB Generation and Trading's ("ESB GT") response to the Utility Regulator's Consultation on the Draft Forward Plan 2026/27.

ESB is Ireland's foremost energy company, with around 7,000 employees. Established in 1927 by the Irish Government, and remaining 95% state owned, ESB created the first fully integrated electricity system in the world. ESB owns the transmission and distribution systems in Ireland and Northern Ireland and has a supply business. ESB GT owns and operates the Coolkeeragh Power Station and a number of renewable generation assets in Northern Ireland. ESB

A central feature of ESB's business is to deliver benefits to consumers by investing in the most efficient renewable assets. We are committed to energy decarbonisation, and we welcome the opportunity to respond to the Utility Regulator's Forward Plan. We look forward to continued engagement and collaboration on these proposals.

2. COMMENTS ON THE UTILITY REGULATOR DRAFT FORWARD WORKPLAN: 2026/2027

The draft FWP sets out the projects that the Utility Regulator proposes to undertake during 2026/2027. This response will focus on:

- whether the right projects have been prioritised;
- any objections to the proposed projects;
- the timing of projects;
- other comments.

2.1 Prioritisation of Projects

ESB GT supports the principle of a *Just Transition to Net Zero*, as embedded in the Climate Change Act 2022. This reinforces the importance of ensuring fairness across all sections of society as Northern Ireland progresses towards net zero. We also recognise that the need for regulators to support consumers in mitigating affordability concerns remains a critical priority. We understand that the Forward Plan has been developed in the context of the *Energy Strategy for Northern Ireland: The Path to Net Zero*, published in 2021 by the Northern Ireland Executive, which sets out a pathway for energy to 2030 and a vision of achieving net zero carbon and affordable energy by 2050. UR's Corporate Strategy 2024-2029, "*Protecting Consumers on the*

way to Net Zero”, published in April 2024 sets out four strategic objectives which provide the framework for the FWP. These are:

1. Supporting the Just Transition to Net Zero;
2. Securing our water and energy supply;
3. Enabling best in class energy and water companies;
4. Providing the highest level of consumer service and protection.

Given these strategic objectives, we believe that the projects identified in the draft FWP are the rights projects to prioritise. Two multi-year projects that we believe are of particular importance are:

- **Establish the regulatory frameworks required for interconnectors** - *The development of robust regulatory frameworks for interconnection that strengthen Northern Ireland’s energy markets, promote competition, and support the transition to a low carbon future.* Secure interconnection with Great Britain and the Republic of Ireland will help to secure Northern Ireland’s energy supplies and help to promote decarbonisation. For instance, blended gas from GB across the Moyle interconnector could help NI meet its decarbonisation objectives but could lead to some issues due changes in gas quality. For power interconnectors: how will these be supported and how will the full consequences for system stability and security of supply be considered?
- **Price Controls** – the delivery of the SONI Price Control and Gas Distribution, Transmission and Supply Price Controls will be key to ensuring that energy companies have the financial stability to deliver well-functioning energy infrastructure and markets, whilst protecting consumer interests. We support the additional investment required to provide a stable and changing network configuration as we transition. It is also key that where possible anticipatory / accelerated investments are facilitated.

In addition to these Multi-year Projects, the three New Projects listed will be key to achieving the Just Transition to Net Zero. These projects are:

- **Undertake a public consultation on firm access arrangements in Northern Ireland, building on the findings of the scoping exercise completed in 2025/2026** - *The work will provide the evidence base for future regulatory decisions on firm access, balancing*

consumer protection with the need to incentivise renewable generation. It is key that investor certainty and a means to finance their activities is retained as this underpins the transition to the benefits of a greener society and economy that is the stated ambition.

- **Develop tariff structures that are cost reflective, encourage efficient energy use, and support the transition to net zero through the introduction of Time of Use (ToU) and dynamic pricing models** - *To work with NIE Networks, suppliers etc. to design tariff structures that reflect actual system costs and incentivise demand-side flexibility.* Demand-side flexibility has an important role in reducing the costs of energy supply and also in reducing emissions. It will only deliver these objectives if there are effective incentives in place for consumers to move or reduce demand.
- **Develop a regulatory framework for offshore wind** - *To consult on, assess, and develop regulatory processes for offshore transmission assets in Northern Ireland, ensuring alignment with the DfE's Offshore Renewable Energy Action Plan.* It is key that this framework is established expediently so as to drive successful growth in this area, if there is potentially a significant delay behind the growth projected in GB then the risk of reduced funds may remove this driver of economic growth and relatively competitive power prices.

We agree with the **timescales** included in the draft FWP for the delivery of the projects included in the plan but note that there may be some risk of delay to project delivery timescales given the potential complexity of some of these projects and the need for support from other government departments and agencies. It might be helpful to include some indication of the consequences of any delays and what contingencies are available.