REVISED FINANCIAL REPORT

Independent auditor's report

to the members of Sizewell C Limited

01 Our opinion is unmodified

We have audited the revised financial statements (the "revised financial statements") of Sizewell C Limited ("the Company") for the year ended 31 March 2026 which comprise the Statement of Profit or Loss and Other Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cashflows, and the related notes, including the accounting policies in notes 1 and S2.

In our opinion:

- the revised financial statements give a true and fair view, seen as at the date the original financial statements were approved, of the state of the Company's affairs as at 31 March 2026 and of its profit for the year then ended
- the revised financial statements have been properly prepared in accordance with UK-adopted international accounting standards seen as at the date the original financial statements were approved
- the revised financial statements have been prepared in accordance with the Companies Act 2006 as it has effect under the Companies (Revision of Defective Accounts and Reports) Regulations 2008 ("the Regulations")
- the original financial statements for the year ended 31 March 2026 failed to comply with the requirements of the Companies Act 2006 in the respects identified by the directors in the statement contained in the supplementary note.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the Company in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Revision of the primary statements – emphasis of matter

We draw attention to the disclosures made in the supplementary note concerning the need to revise the primary statements to include the previously omitted accounting reference date for the primary statements. These revised financial statements replace the original financial statements approved by the directors on 2 July 2026 and consist of the attached supplementary note together with the original financial statements. They have been prepared under the Companies (Revision of Defective Accounts and Reports) Regulations 2008 ("the Regulations") and accordingly do not take account of events which have taken place after the date on which the original financial statements were approved. Our previous report was signed on 3 July 2026. We have not performed a subsequent events review for the period from the date of our previous report to the date of this report. Our opinion is not modified in respect of this matter.

Overview	
Materiality: Group financial statements as a whole	£213m (2025:£90m) 2.32% (2025: 2.48%) of total assets
Key audit matters	vs 2025
New: Derivative financial instruments	▲

02 Key audit matters: our assessment of risks of material misstatement

Key audit matters are those matters that, in our professional judgement, were of most significance in the audit of the revised financial statements and include the most significant assessed risks of material misstatement (whether or not due to fraud) identified by us, including those which had the greatest effect on: the overall audit strategy; the allocation of resources in the audit; and directing the efforts of the engagement team. These matters were addressed in the context of our audit of the revised financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

In arriving at our audit opinion, the key audit matter was as follows:

	The risk	Our response
Derivative financial instruments (Current assets: £4.9m; 2025: £nil, Current liabilities: £7.7; 2025 £nil, Non-current assets: £6.1m; 2025 £nil, Non-current liabilities: £3.1m; 2025 £nil) *Refer to page 71 (Audit Committee Report), page 104 (accounting policy) and page 107–108 (financial disclosures).*	**Accounting treatment** The Company uses derivative financial instruments to manage risks arising from changes in foreign currency exchange rates, in respect of forecast purchases to be made in Euros. The Company designates the spot element of foreign exchange forwards as hedges of risk associated with highly probable forecast transactions, applying cash flow hedge accounting. **Subjective valuation** The valuation of the derivative portfolio involves assumptions and judgements, in particular in relation to valuation methodologies applied. Given the complexity of hedge accounting, the criteria for hedge effectiveness documentation and valuation of associated derivative instruments – and considering that these instruments have been entered into for the first time in the current year – we identify the accounting treatment for and valuation of derivative financial instruments as an area of heightened risk and audit significance for the year ended 31 March 2026.	We performed the tests below rather than seeking to rely on any of the Company's controls because the nature of the accounting treatment risk, and the small number of open derivative positions as at the year end date, meant that detailed testing is inherently the most effective means of obtaining audit evidence. **Our procedures included:** ▶ Accounting analysis: Using our own treasury specialists to assist us in assessing eligibility for hedge accounting and appropriateness of the hedge documentation in place at inception and whether the accounting treatment applied is in line with the requirements of IFRS 9. In addition, in respect of the entries posted during the year, inspecting accounting adjustments recorded during the year in respect of effective hedge relationships, including movements in the cash flow hedge reserve ▶ Testing application: Using our own treasury specialists to assist us in assessing the method of effectiveness testing and inspecting effectiveness testing performed during the year (in line with the Company's hedging strategy and associated policies), and in assessing whether future cash flows designated as hedged items represent highly probable forecast transactions; ▶ Comparing valuations: Requesting direct confirmations from external counterparties in respect of the nominal and mark-to-market ('MTM') values of derivative instruments as at 31 March 2026 ▶ Independent reperformance: Using our own valuations specialists to assist us in evaluating the assumptions and valuation methodology applied in respect of derivative instruments ▶ Assessing transparency: Assessing whether the financial statement disclosures were made in accordance with the requirements of IFRS 7

We continue to perform procedures over going concern. However, following the achievement of Financial Close on the project in November 2025, we have not assessed this as one of the most significant risks in our current year audit due to the certainty it has provided around the future funding of the project and, therefore, it is not separately identified in our report this year.

03 Our application of materiality and an overview of the scope of our audit

Our application of materiality

Materiality for the revised financial statements as a whole was set at £213m (2025: £90m), determined with reference to a benchmark of total assets, of which it represents 2.32% (2025: 2.48%).

In line with our audit methodology, our procedures on individual account balances and disclosures were performed to a lower threshold, performance materiality, so as to reduce to an acceptable level the risk that individually immaterial misstatements in individual account balances add up to a material amount across the revised financial statements as a whole.

Performance materiality was set at 65% (2025: 65%) of materiality for the revised financial statements as a whole, which equates to £138.0m (2025: £58.5m).

We agreed to report to the Audit Committee any corrected or uncorrected identified misstatements exceeding £10.6m (2025: £4.5m), in addition to other identified misstatements that warranted reporting on qualitative grounds.

Overview of the scope of our audit

Our audit of the Company was undertaken to the materiality level specified above and was performed by a single audit team.

Impact of controls on our audit

We involved IT auditors to assist us in assessing the design of the general IT controls of the Company's general ledger system.

Taking into account both general IT and wider control deficiencies identified in both the current and prior year audits and the nature of balances in the revised financial statements at this stage of the project (which continue to remain predominantly balance sheet accounts), we concluded that a substantive approach in all areas of our audit was the most efficient and effective approach to obtaining sufficient and appropriate audit evidence.

As such, we did not plan to rely on general IT controls, or controls more widely.

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REVISED FINANCIAL REPORT

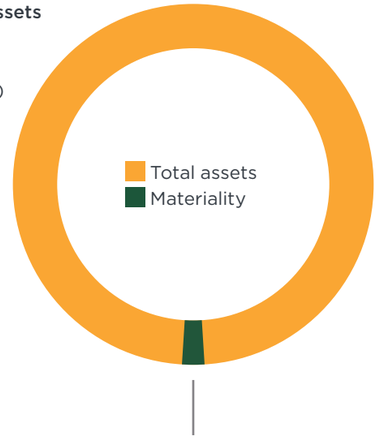
Independent auditor's report

to the members of Sizewell C Limited

Impact of controls on our audit (continued)

As we did not rely on controls, our work to respond to the significant risk of management override of controls considered both automated and manual journal entries. We also performed direct manual testing over the completeness of the journals data set and the reliability of relevant data elements.

Total assets
£9.2bn
(2025:
£4.6bn)



Materiality
£213m
(2025: £90.0m)

£213m
Whole financial statements materiality
(2025: £90.0m)

£138.0m
Whole financial statements performance materiality
(2025: £58.5m)

£10.6m
Misstatements reported to the audit committee
(2025: £4.5m)

04 Going concern

The directors have prepared the revised financial statements on the going concern basis as they do not intend to liquidate the Company or to cease its operations, and as they have concluded that the Company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the original financial statements ("the going concern period").

We used our knowledge of the Company, its industry, and the general economic environment to identify the inherent risks to its business model and analysed how those risks might affect the Company's financial resources or ability to continue operations over the going concern period. The risks that we considered most likely to adversely affect the Company's available financial resources and metrics relevant to debt covenants over this period were:

- The Company's ability to replicate the design of Hinkley Point C and take advantage of associated cost efficiencies
- The impact of inflation and foreign exchange rate changes

We considered whether these risks could plausibly affect the liquidity or covenant compliance in the going concern period by assessing the directors' sensitivities over the level of available financial resources and covenant thresholds indicated by the Company's financial forecasts taking account of severe, but plausible adverse effects that could arise from these risks individually and collectively.

Our procedures also included:

- Evaluation of key inputs to the short-term cash flow forecast
- Retrospective review of the reliability of management's historic forecasting

We considered whether the going concern disclosure in note 1 to the revised financial statements gives a full and accurate description of the directors' assessment of going concern.

Our conclusions based on this work:

- we consider that the directors' use of the going concern basis of accounting in the preparation of the revised financial statements is appropriate
- we have not identified, and concur with the directors' assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for the going concern period
- we have nothing material to add or draw attention to in relation to the directors' statement in note 1 to the revised financial statements on the use of the going concern basis of accounting with no material uncertainties that may cast significant doubt over the Company's use of that basis for the going concern period, and we found the going concern disclosure in note 1 to be acceptable

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the Company will continue in operation.

05 Fraud and breaches of laws and regulations – ability to detect

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of directors and internal audit as to the Company's high-level policies and procedures to prevent and detect fraud, including the internal audit function, and the Company's channel for "whistleblowing", as well as whether they have knowledge of any actual, suspected or alleged fraud
- Reading Board and Audit and Risk committee minutes
- Considering remuneration incentive schemes and performance targets for management, directors and employees
- Using analytical procedures to identify any unusual or unexpected relationships

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries and the risk of bias in accounting estimates such as the valuation of derivative financial instruments. On this audit we do not believe there is a fraud risk related to revenue recognition because the Company is not currently generating revenue.

We did not identify any additional fraud risks.

Further detail in respect of the valuation of derivatives and associated application of hedge accounting is set out in the key audit matter disclosures in section 2 of this report.

In determining the audit procedures we took into account the results of our evaluation of the Company-wide fraud risk management controls.

We also performed procedures including:

- Identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted to seldom used accounts
- Assessing whether the judgements made in making accounting estimates are indicative of a potential bias

Identifying and responding to risks of material misstatement related to compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the revised financial statements from our general commercial and sector experience and through discussion with the directors and other management (as required by auditing standards), and from inspection of the Company's regulatory and legal correspondence and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the revised financial statements varies considerably.

Firstly, the Company is subject to laws and regulations that directly affect the revised financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation, taxation legislation and the RAB Licence conditions and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the Company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the revised financial statements, for instance through the imposition of fines or litigation or the loss of license to operate.

We identified the following areas as those most likely to have such an effect: health and safety, corporate compliance (including anti-bribery, anti-money laundering and export controls), environmental regulations, employment legislation, building regulations requirements, ONR regulations and the terms of the DCO. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. Therefore if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

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REVISED FINANCIAL REPORT

Independent auditor's report

to the members of Sizewell C Limited

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the revised financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the revised financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

06 We have nothing to report on the other information in the Annual Report

The directors are responsible for the other information presented in the Annual Report together with the revised financial statements. Our opinion on the revised financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our revised financial statements audit work, the information therein is materially misstated or inconsistent with the revised financial statements or our audit knowledge. Based solely on that work we have not identified material misstatements in the other information.

Strategic report and directors' report

Based solely on our work on the other information:

- we have not identified material misstatements in the strategic report and the directors' report
- in our opinion the information given in those reports for the financial year is consistent with the revised financial statements
- in our opinion those reports have been prepared in accordance with the Companies Act 2006

Disclosures of emerging and principal risks and longer-term viability

We are required to perform procedures to identify whether there is a material inconsistency between the directors' disclosures in respect of emerging and principal risks and the viability statement, and the revised financial statements and our audit knowledge.

Based on those procedures, we have nothing material to add or draw attention to in relation to:

- the directors' confirmation within the Long Term Viability Statement (page 50) that they have carried out a robust assessment of the emerging and principal risks facing the Company, including those that would threaten its business model, future performance, solvency and liquidity
- the Enduring Strategic Risks and Delivery Strategic Risks disclosures describing these risks and how emerging risks are identified, and explaining how they are being managed and mitigated
- the directors' explanation in the Long Term Viability Statement of how they have assessed the prospects of the Company, over what period they have done so and why they considered that period to be appropriate, and their statement as to whether they have a reasonable expectation that the Company will be able to continue in operation and meet its liabilities as they fall due over the period of their assessment, including any related disclosures drawing attention to any necessary qualifications or assumptions

Our work is limited to assessing these matters in the context of only the knowledge acquired during our revised financial statements audit. As we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of anything to report on these statements is not a guarantee as to the Company's longer-term viability.

06 We have nothing to report on the other information in the Annual Report

Corporate governance disclosures

We are required to perform procedures to identify whether there is a material inconsistency between the directors' corporate governance disclosures and the revised financial statements and our audit knowledge.

Based on those procedures, we have concluded that each of the following is materially consistent with the revised financial statements and our audit knowledge:

- the directors' statement that they consider that the Annual Report and revised financial statements taken as a whole is fair, balanced and understandable, and provides the information necessary for shareholders to assess the Company's position and performance, business model and strategy
- the section of the Annual Report describing the work of the Audit Committee, including the significant issues that the audit committee considered in relation to the revised financial statements, and how these issues were addressed
- the section of the Annual Report that describes the review of the effectiveness of the Company's risk management and internal control systems

07 We have nothing to report on the other matters on which we are required to report by exception

Under the Companies Act 2006, we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us
- the revised financial statements are not in agreement with the accounting records and returns
- certain disclosures of directors' remuneration specified by law are not made
- we have not received all the information and explanations we require for our audit

We have nothing to report in these respects.

08 Respective responsibilities

Directors' responsibilities

As explained more fully in their statement set out on page 84, the directors are responsible for: the preparation of the revised financial statements including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of revised financial statements that are free from material misstatement, whether due to fraud or error; assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Under section 454 of the Companies Act 2006 the directors have the authority to revise the financial statements if they do not comply with the Act.

The revised financial statements must be amended in accordance with the Companies (Revision of Defective Accounts and Reports) Regulations 2008. These require that the revised financial statements show a true and fair view as if they were prepared and approved by the directors as at the date of the original financial statements and accordingly do not take account of events which have taken place after the date on which the original financial statements were approved.

Auditor's responsibilities

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

A fuller description of our responsibilities is provided on the FRC's website at **www.frc.org.uk/auditorsresponsibilities**.

The audit of revised financial statements also includes the performance of procedures to assess whether the revisions made by the directors are appropriate and have been properly made.

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

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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.

James Ledward (Senior Statutory Auditor)
for and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants
66 Queen Square,
Bristol
BS1 4BE

02-10-2026

SUPPLEMENTARY NOTE

Registration number 09284825

This document constitutes a supplementary note for the purpose of section 454 of the Companies Act 2006 and the Companies (Revision of Defective Accounts and Reports) Regulations 2008.

Supplementary note to the revised financial statements

This supplementary note revises in certain respects the original financial statements for the year ended 31 March 2026 and is to be treated as forming part of those financial statements.

The financial statements have been revised as at the date on which the original financial statements were approved by the board of directors and not as at the date of the revision and accordingly do not deal with events between those dates.

The original financial statements failed to comply with the Companies Act 2006 in as much as the accounting reference date was omitted from the primary financial statements, being the Statement of profit or loss and other comprehensive income, the Statement of financial position, the Statement of changes in equity and the Statement of cashflows, as required by IAS 1 paragraph 51 and Section 396 of the Companies Act 2006.

Supplementary note to the financial statements

Revision to the primary statements to include the year-end date of 31 March 2026.

The following supplementary note confirms the revision of:

- The title of the '*Statement of profit or loss and other comprehensive income*' at page 90 to read ***'Statement of profit or loss and other comprehensive income for the year ended 31 March 2026'***
- The title of the '*Statement of financial position*' at page 90 to read ***'Statement of financial position as at 31 March 2026'***
- The title of the '*Statement of changes in equity*' at page 91 to read '*Statement of changes in equity for the year ended 31 March 2026*'
- The title of the '*Statement of cashflows*' at page 91 to read ***'Statement of cashflows for the year ended 31 March 2026'***

Statement of profit or loss and other comprehensive income *for the year ended 31 March 2026*

	Note	2026 £m	2025 £m
Grant income		0.8	–
Operating expense	4	(8.2)	(8.4)
Operating loss		**(7.4)**	**(8.4)**
Finance expense	6	(0.8)	(0.1)
Finance income	6	13.5	14.3
Net finance income		**12.7**	**14.2**
Profit before taxation		**5.3**	**5.8**
Taxation on profit	7	(0.2)	(3.4)
Profit for the year		**5.1**	**2.4**
Other comprehensive income			
Items that may be reclassified subsequently to profit or loss			
Effective portion of changes in fair value of cash flow hedges, net of taxation	11	0.2	–
Other comprehensive income for the year, net of taxation		**0.2**	**–**
Total comprehensive income for the year		**5.3**	**2.4**

Statement of financial position *as at 31 March 2026*

	Note	2026 £m	2025 £m
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	8	7,967.5	3,758.8
Derivative financial instruments	11	6.1	
Right of use assets	14	24.2	60.5
Prepayment	9	206.3	275.0
Total non-current assets		**8,204.1**	**4,094.3**
CURRENT ASSETS			
Other receivables and prepayments	10	449.2	133.0
Derivative financial instruments	11	4.9	–
Tax receivable	7	3.2	–
Cash and cash equivalents	16	594.5	365.1
Total current assets		**1,051.8**	**498.1**
Total assets		**9,255.9**	**4,592.4**
EQUITY AND LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	12	(582.4)	(371.1)
Tax liabilities	7	–	(2.7)
Lease liabilities	14, 16	(2.4)	(3.6)
Bank loans and borrowings	16	(74.1)	–
Derivative financial instruments	11	(7.7)	–
Provisions for other liabilities	13	(13.5)	(5.8)
Total current liabilities		**(680.1)**	**(383.2)**
NON-CURRENT LIABILITIES			
Deferred tax liabilities	7	(0.5)	(0.5)
Lease liabilities	14,16	(19.6)	(53.6)
Bank loans and borrowings	16	(8,418.3)	–
Derivative financial instruments	11	(3.1)	–
Provisions for other liabilities	13	(105.8)	(130.2)
Total non-current liabilities		**(8,547.3)**	**(184.3)**
Total liabilities		**(9,227.4)**	**(567.5)**
Net assets		**28.5**	**4,024.9**
EQUITY			
Share capital	18	16.3	16.3
Capital reserve	S4	–	4,001.7
Hedging reserves	S4, S5	0.2	–
Retained earnings	S4	12.0	6.9
Total shareholders' equity		**28.5**	**4,024.9**

SUPPLEMENTARY NOTE

Registration number 09284825

This document constitutes a supplementary note for the purpose of section 454 of the Companies Act 2006 and the Companies (Revision of Defective Accounts and Reports) Regulations 2008.

Statement of changes in equity *for the year ended 31 March 2026*

	Note	Called up share capital £m	Capital reserve £m	Hedging reserves £m	Retained earnings £m	Total £m
Balance at 1 April 2024		**16.3**	**1,976.7**	**-**	**4.5**	**1,997.5**
Profit for the year		-	-	-	2.4	2.4
Capital Contributions	S4	-	2,025.0	-	-	2,025.0
Balance at 31 March 2025		**16.3**	**4,001.7**	**-**	**6.9**	**4,024.9**
Profit for the year		–	–	–	5.1	5.1
Other comprehensive income for the year	S4, S5	–	–	0.2	–	0.2
Total comprehensive income for the year		**–**	**–**	**0.2**	**5.1**	**5.3**
Capital contribution	S4	–	1,656.2	–	–	1,656.2
Reclassification of capital contribution to liabilities	S4	–	(5,657.9)	–	–	(5,657.9)
Balance at 31 March 2026		**16.3**	**-**	**0.2**	**12.0**	**28.5**

Statement of cashflows *for the year ended 31 March 2026*

	Note	2026 £m	2025 £m
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before Taxation		5.3	5.8
Adjustments:			
Finance income	6	(13.5)	(14.3)
Finance expenses	6	0.8	0.1
Loss on disposal of assets & VAT write off	4	1.0	0.3
(Increase) in other receivables and prepayments	10	(115.4)	(37.8)
Increase in trade and other payables	12	211.3	58.9
Decrease/(Increase) in non-current prepayments	9	68.8	(275.0)
Movement in provisions	13	(12.3)	7.5
Effect of foreign exchange rate changes		(3.4)	(1.5)
Corporation tax paid	7	(6.1)	(2.2)
Net cash flows from operating activities		**136.5**	**(258.2)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	6	27.2	15.0
Acquisition of property, plant and equipment	17	(4,375.8)	(1 ,694.7)
Proceeds from sale of property, plant and equipment		–	0.1
RAB income received		270.7	–
Net cash flows from investing activities		**(4,077.9)**	**(1 ,679.6)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Pre-Financial Close Shareholder funding	S4	1,656.2	2,025.0
Intercompany loan at Financial Close	16	2,444.9	–
Debt funding at Financial Close	16	5,696.4	–
Pre-Financial Close shareholder funding repaid	S4	(5,657.9)	–
Intercompany loan drawdown	16	518.1	–
Interest repayments	16	(208.8)	–
Financing fees	16	(265.6)	–
Lease liability payments	14	(12.5)	(6.0)
Net cash flows from financing activities		**4,170.8**	**2,019.0**
Net increase in cash and cash equivalents		**229.4**	**81.2**
Cash and cash equivalents at the beginning of the year	16	365.1	283.9
Cash and cash equivalents at the end of the year	16	**594.5**	**365.1**
COMPRISES			
Cash available for use		594.5	292.1
Restricted cash		–	73.0

This supplementary note to the revised financial statements of Sizewell C Limited (registered number 09284825) has been approved by the Board and is signed on its behalf by:

Dr. Laura Barbrook
Acting Chief Financial Officer
01-10-2026