

**SECOND SUPPLEMENT DATED 28 NOVEMBER 2024 TO  
THE BASE PROSPECTUS DATED 16 JULY 2024**



**IREN S.p.A.**

*(a company limited by shares incorporated under the laws of the Republic of Italy)*

**€4,000,000,000**

**Euro Medium Term Note Programme**

This second supplement (the “**Supplement**”) to the base prospectus dated 16 July 2024 (the “**Base Prospectus**”), as previously supplemented by the first supplement dated 13 September 2024, constitutes a supplement for the purposes of Article 23 of Regulation (EU) 2017/1129 (the “**Prospectus Regulation**”) and is prepared in connection with the Euro Medium Term Note Programme (the “**Programme**”) established by Iren S.p.A. (the “**Issuer**”). Terms defined in the Base Prospectus have the same meaning when used in this Supplement.

This Supplement is supplemental to, and should be read in conjunction with, the Base Prospectus.

The Issuer accepts responsibility for the information contained in this Supplement and declares that the information contained in this Supplement is, to the best of its knowledge, in accordance with the facts and contains no omission likely to affect its import.

This Supplement has been approved by the Central Bank of Ireland, as competent authority under the Prospectus Regulation. The Central Bank of Ireland only approves this Supplement as meeting the standards of completeness, comprehensibility and consistency imposed by the Prospectus Regulation. Such approval should not be considered as an endorsement of the Issuer or of the quality of the Notes that are the subject of this Supplement. Investors should make their own assessment as to the suitability of investing in the Notes.

With effect from the date of this Supplement, each reference in the Base Prospectus to “Base Prospectus” shall be read and construed as a reference to the Base Prospectus as amended and supplemented by this Supplement. To the extent that there is any inconsistency between (a) any statement in this Supplement or any statement incorporated by reference into the Base Prospectus by this Supplement and (b) any other statement in, or incorporated by reference into, the Base Prospectus, the statements in (a) above will prevail.

The language of the Supplement is English. Certain legislative references and technical terms have been cited in their original language in order that the correct technical meaning may be ascribed to them under applicable law.

The purpose of this Supplement is to update the following sections of the Base Prospectus:

- the section entitled “*Information Incorporated by Reference*”, by incorporating by reference the unaudited condensed consolidated interim financial statements of the Issuer as at and for the nine-month period ended 30 September 2024; and
- the section entitled “*General Information*”.

## INFORMATION INCORPORATED BY REFERENCE

The information set out below supplements the section “Information incorporated by reference” on pages 41 and 42 of the Base Prospectus but does not replace any of the disclosure already contained in the Base Prospectus.

The following information is incorporated in, and forms part of, this Supplement and the Base Prospectus:

- the Issuer’s Consolidated Quarterly Report at 30 September 2024;

All references in the Base Prospectus to information incorporated by reference in the Base Prospectus are deemed to include the above information.

### Access to documents

Each of the above documents have been previously filed with the Central Bank of Ireland and can be accessed at the following addresses on the Issuer’s website:

- the Consolidated Quarterly Report at 30 September 2024:  
[https://www.gruppoiren.it/content/dam/iren/documents/en/investors/result-center/2024/9m/Relazione%20Trimestrale%20Consolidata%2030.09.2024\\_def\\_ENG.pdf](https://www.gruppoiren.it/content/dam/iren/documents/en/investors/result-center/2024/9m/Relazione%20Trimestrale%20Consolidata%2030.09.2024_def_ENG.pdf)

### Cross-reference list

The following table shows where information incorporated by reference in this Supplement can be found in the Issuer’s Consolidated Quarterly Report at 30 September 2024. Information contained in that document other than as listed below does not form part of this Base Prospectus and is either not relevant or covered elsewhere in this Base Prospectus.

<b>Consolidated Quarterly Report at 30 September 2024</b>	
<b>Section / sub-section</b>	<b>Page Number(s)</b>
<b><i>Directors’ Report at 30 September 2024</i></b>	
Significant events of the period	18-23
Alternative performance measures	24-25
Financial position, financial performance and cash flows of the Iren Group	26-32
Segment reporting	33-41
Financial management	42-44
Significant events after the reporting date and outlook (except for paragraph headed “ <i>Outlook</i> ”)	45
<b><i>Consolidated Financial Statements at 30 September 2024</i></b>	
Basis of preparation	48-49
Basis of consolidation	50-51
Consolidation scope	52-59
Statement of Consolidated Financial Position	60-61
Consolidated Income statement	62
Statement of Other Comprehensive Income	63
Statement of changes in consolidated equity	64-65
Statement of cash flows	66
List of fully consolidated companies	67-68
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## GENERAL INFORMATION

*The section of the Base Prospectus entitled "General Information" of the Base Prospectus is amended as set out below.*

- The sub-section headed "*Significant/material Change*" on page 212 of the Base Prospectus is updated by adding at the end the following:

"Furthermore, since 30 September 2024, there has been no significant change in the financial position or performance of the Group."