

**CURRAGHDUFF SOLAR ENERGY FARM HOLDINGS
LTD**

ABRIDGED ACCOUNTS FOR THE

YEAR ENDED 30TH JUNE 2025

CURRAGHDUFF SOLAR ENERGY FARM HOLDINGS LTD

CONTENTS	PAGE
ACCOUNTANTS' REPORT	2
STATEMENT OF DIRECTORS' RESPONSIBILITIES	3
BALANCE SHEET	4
STATEMENT OF ACCOUNTING POLICIES	5
NOTES TO THE FINANCIAL STATEMENTS	6-11

CURRAGHDUFF SOLAR ENERGY FARM HOLDINGS LTD

ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF CURRAGHDUFF SOLAR ENERGY FARM HOLDINGS LTD

We have compiled the financial statements set out on pages 4 to 11 of CURRAGHDUFF SOLAR ENERGY FARM HOLDINGS LTD for the year ended 30th June 2025.

Respective Responsibilities Of Directors And Accountants

As described on page 4 the companys directors are responsible for the financial statements. It is our responsibility to compile the financial statements of CURRAGHDUFF SOLAR ENERGY FARM HOLDINGS LTD from the accounting records, information and explanations supplied to us by the directors.

Scope Of Work

We compiled the financial statements in accordance with the guidance contained in M14 Compiling and reporting on financial statements not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

**FITZGERALD & ASSOCIATES
WELLINGTON PLACE
WELLINGTON STREET
CLONMEL
CO. TIPPERARY.**

DATED:27TH JANUARY 2026.

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

General Responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish Law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards Board and published by the Institute of Certified Public Accountants in Ireland.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the companies act 2014 and all regulations to be construed as one with those acts. They are also responsible for ensuring that the company otherwise complies with the provisions of those acts relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' Declaration On Unaudited Financial Statements

In relation to the financial statements as set out on pages 4 to 11:

- 1 The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- 2 The directors confirm that they have made available to Fitzgerald & Associates, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 3 The directors confirm that to the best of their knowledge and belief, accounting records reflect all the transactions of the company for the year ended 30th June 2025.

On behalf of the board:

DIRECTOR

JAMES BURKE

SECRETARY

CLIODHNA BURKE

DATED:- 27TH JANUARY 2026

CURRAGHDUFF SOLAR ENERGY FARM HOLDINGS LTD

BALANCE SHEET AS AT 30TH JUNE

		2025		2024	
	NOTES	€	€	€	€
FIXED ASSETS					
Tangible Assets	8		-		-
CURRENT ASSETS					
		—		—	
		-		-	
CREDITORS: (AMOUNTS FALLING DUE WITHIN ONE YEAR)					
	12	—	-	—	-
NET CURRENT LIABILITIES					
			-		-
TOTAL ASSETS LESS CURRENT LIABILITIES					
			-		-
CREDITORS: (AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR)					
	13		-		-
NET LIABILITIES					
			-		-
CAPITAL AND RESERVES					
Called up Share Capital	6		-		-
Renominalisation Of Reserves			-		-
Profit & Loss Account			-		-
TOTAL SHAREHOLDERS FUNDS:- ALL EQUITY					
			-		-

The financial statements were approved by the board on the 27th January 2026 and signed on its behalf by

DIRECTOR
JAMES BURKE 

SECRETARY
CLIODHNA BURKE 

The notes on pages 6 to 11 form part of these financial statements.

CURRAGHDUFF SOLAR ENERGY FARM HOLDINGS LTD

STATEMENT OF ACCOUNTING POLICIES

(A) ACCOUNTING CONVENTION

The accounts are prepared under the historical cost convention and comply with the Financial Reporting Standards as promulgated by the Institute of Certified Public Accountants in Ireland. The currency used is the Euro, denoted by the symbol €.

(B) TURNOVER

Turnover represents the value of goods and services, exclusive of value added tax.

(C) FIXED ASSETS

The cost of fixed assets is their purchase cost, together with any incidental expenses of acquisition. Depreciation is provided on the bases set out below which are estimated to reduce the assets to realisable values by the end of their expected useful lives.

Equipment	-	12.5% Straight Line
Fixture & Fittings	-	15% Straight Line
Land & Buildings	-	2% Straight Line
Motor Vehicles	-	12.5% Straight Line

(D) STOCKS

Stocks are stated at the lower of cost and net realisable value. Provision is made where necessary, for obsolete, slow moving and defective stocks. In the case of work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

(E) CASH FLOW STATEMENTS

The company meets the criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

(F) TAXATION

The charge to taxation is based on profit for the year.

CURRAGHDUFF SOLAR ENERGY FARM HOLDINGS LTD

NOTES TO THE ACCOUNTS

1 TURNOVER

All turnover derives from activities in the Republic of Ireland. The analysis of turnover by activity is as follows:

	2025	2024
	€	€
Sales	-	-
	<u> </u>	<u> </u>

2 DIRECTORS, EMPLOYEES AND REMUNERATION

The average number of employees during the year was:-

	2025	2024
Full Time	0	0
Part Time	0	0
These numbers include directors	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

The aggregate payroll costs of these employees were as follows:-

	2025	2024
	€	€
Wages & Salaries	-	-
Employers P.R.S.I Contributions	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

DIRECTORS REMUNERATION AND TRANSACTIONS

Directors Remuneration

	2025	2024
	€	€
	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

3 INTEREST PAYABLE AND SIMILAR CHARGES

Lease Interest & Charges

Bank Interest & Charges

	2025	2024
	€	€
	-	-
	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

**4 PROFIT/LOSS ON ORDINARY ACTIVITIES
BEFORE TAXATION**

Loss Before Taxation Has Been

Arrived At After Charging

Accountancy Fees

Depreciation

	2025	2024
	€	€
	-	-
	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

CURRAGHDUFF SOLAR ENERGY FARM HOLDINGS LTD

NOTES TO THE ACCOUNTS

5 TAXATION	2025	2024
	€	€
Opening Balance As At 1st July	-	-
Corporation Tax Provision	-	-
Corporation Tax Paid	-	-
Under/(Over) Provision in Previous Year	-	-
Closing Balance As At 30th June	<u>-</u>	<u>-</u>

The corporation tax charge for the year was 12.50%

6 CALLED UP SHARE CAPITAL	2025	2024
	€	€
AUTHORISED		
100,000 Ordinary Shares of €1.25 each	<u>125,000</u>	<u>125,000</u>
ALLOTTED, ISSUED AND FULLY PAID		
100 Ordinary Shares of €1.25 each	<u>-</u>	<u>-</u>

7 DIRECTORS CURRENT ACCOUNTS :-	JAMES BURKE	TOTAL
	€	€
Opening Balance As At 1st July	-	-
Directors Remuneration	-	-
Advanced To Company	-	-
	<u>-</u>	<u>-</u>
Drawings	-	-
	<u>-</u>	<u>-</u>
Closing Balance As At 30th June	<u>-</u>	<u>-</u>

CURRAGHDUFF SOLAR ENERGY FARM HOLDINGS LTD

NOTES TO THE ACCOUNTS

8 FIXED ASSETS

	LAND & BUILDINGS €	FIXTURES & FITTINGS €	MOTOR VEHICLES €	EQUIPMENT €	TOTAL €
COST					
As At 1st July 2024	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-
DEPRECIATION					
As At 1st July 2024	-	-	-	-	-
Charge For The Period	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-
NET BOOK AMOUNT					
As At 30th June 2024	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-

9 INVESTMENT IN LEASED ASSETS

Included in the schedule of fixed assets set out in note 8 are the following assets held under finance leases.

	2025 €	2024 €
Gross Amounts	-	-
Accumulated Depreciation	-	-
Depreciation For Year	-	-

CURRAGHDUFF SOLAR ENERGY FARM HOLDINGS LTD

NOTES TO THE ACCOUNTS

10	STOCKS & WORK IN PROGRESS	2025	2024
		€	€
	Stocks	-	-
		<u> </u>	<u> </u>
11	DEBTORS & PREPAYMENTS	2025	2024
		€	€
	Trade Debtors	-	-
		<u> </u>	<u> </u>
		-	-
		<u> </u>	<u> </u>
12	CREDITORS (Amount falling due within one year)	2025	2024
		€	€
	Directors Loan Account	-	-
	Trade Creditors	-	-
	P.A.Y.E/P.R.S.I	-	-
	Sundry Accruals	-	-
		<u> </u>	<u> </u>
		-	-
		<u> </u>	<u> </u>
13	CREDITORS (Amount falling due after one year)	2025	2024
		€	€
	Bank Loans & Overdrafts	-	-
		<u> </u>	<u> </u>
		-	-
		<u> </u>	<u> </u>

CURRAGHDUFF SOLAR ENERGY FARM HOLDINGS LTD

NOTES TO THE ACCOUNTS

14 RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS FUNDS

	2025	2024
	€	€
Loss For Year	-	-
Opening Shareholders Funds	-	-
Exceptional Items	-	-
	<u> </u>	<u> </u>
	-	-
REPRESENTED BY:-	<u> </u>	<u> </u>
Equity Interests	-	-
	<u> </u>	<u> </u>

15 DIRECTORS INTERESTS

The directors interests in the company at the beginning and end of the year were as follows:
James Burke being the only Director had no interests at the start of the year or at the end of the year.

CURRAGHDUFF SOLAR ENERGY FARM HOLDINGS LTD

NOTES TO THE ACCOUNTS

16 BANK LOANS AND OVERDRAFTS

The bank loans and overdrafts included in note 12 & 13 above comprise:-

	WITHIN 1 YEAR €	BETWEEN 1 & 2 YEARS €	BETWEEN 2 & 5 YEARS €	AFTER 5 YEARS €	TOTAL €
<u>Repayable Other Than By Instalments</u>					
Bank Overdraft	-	-	-	-	-
<u>Repayable By Instalments</u>					
Term Loan	-	-	-	-	-
	—	—	—	—	—
	-	-	-	-	-
	==	==	==	==	==

17 APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the directors on the 27th January 2026.