

Company Number: 516552

GREEN POWER LIMITED

Abridged Unaudited Financial Statements

for the financial year ended 31 December 2025

GREEN POWER LIMITED

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GREEN POWER LIMITED DIRECTORS AND OTHER INFORMATION

Directors	Donal O'Callaghan Shane O'Callaghan
Company Secretary	Shane O'Callaghan
Company Number	516552
Registered Office	Ashgrove Mill Gortalinny South Kenmare Kerry
Accountants	O'Brien Cahill & Co. Accountants Grattan Court 29-31 Washington Street West Cork Republic of Ireland

GREEN POWER LIMITED

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	5	<u>1,336,672</u>	<u>1,336,672</u>
Current Assets			
Cash and cash equivalents		<u>1,510,188</u>	<u>1,510,249</u>
Net Current Assets		<u>1,510,188</u>	<u>1,510,249</u>
Total Assets less Current Liabilities		<u><u>2,846,860</u></u>	<u><u>2,846,921</u></u>
Capital and Reserves			
Called up share capital presented as equity		132,958	132,958
Share premium account	6	1,187,622	1,187,622
Retained earnings		<u>1,526,280</u>	<u>1,526,341</u>
Equity attributable to owners of the company		<u><u>2,846,860</u></u>	<u><u>2,846,921</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of GREEN POWER LIMITED, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 10 April 2026 and signed on its behalf by:

Donal O'Callaghan
Director

Shane O'Callaghan
Director

GREEN POWER LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

GREEN POWER LIMITED is a company limited by shares incorporated in Ireland. Ashgrove Mill, Gortalinny South, Kenmare, Kerry is the registered office, which is also the principal place of business of the company. . The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Income from investments	2025	2024
	€	€
Dividends from associate undertakings	-	1,526,796
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

5. Investments

	Other unlisted investments	Total
	€	€
Investments Cost		
At 31 December 2025	1,336,672	1,336,672
Net book value		
At 31 December 2025	<u>1,336,672</u>	<u>1,336,672</u>
At 31 December 2024	<u>1,336,672</u>	<u>1,336,672</u>

GREEN POWER LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Reserves

	Share premium account €	Profit and loss account €	Total €
At 1 January 2025	1,187,622	1,526,341	2,713,963
(Loss)/profit for the financial year	-	(61)	(61)
At 31 December 2025	<u>1,187,622</u>	<u>1,526,280</u>	<u>2,713,902</u>

Share Premium Reserve

The amount carried forward is the premium that arose from the issue of shares in 2010.

7. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

8. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 April 2026.