

**GOMEZ POWER LIMITED**

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**

**FOR THE PERIOD FROM 1 APRIL 2024 TO 31 MARCH  
2025**

TABLE OF CONTENTS	PAGE
NAMES OF DIRECTORS AND OTHER INFORMATION	2
EXTRACT FROM DIRECTORS' REPORT IN ACCORDANCE WITH SECTION 329 OF THE COMPANIES ACT 2014	3
STATEMENT OF DIRECTORS' RESPONSIBILITIES	4
BALANCE SHEET	5
NOTES TO THE FINANCIAL STATEMENTS	6

# Gomez Power Limited

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## NAMES OF DIRECTORS AND OTHER INFORMATION

DIRECTORS Morgan Burke

SECRETARY Jane Power

COMPANY NUMBER 698203

DATE OF INCORPORATION 16 June 2021

REGISTERED OFFICE 5 Ashlawn  
Kilcoole  
Co. Wicklow

## Gomez Power Limited

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### EXTRACT FROM DIRECTORS' REPORT IN ACCORDANCE WITH SECTION 329 OF THE COMPANIES ACT 2014

The directors of the company interests in shares of the company during the financial year are as follows;

<b>Directors Name</b>	<b>Shares Held</b>		<b>Share Class</b>
	<b>1/04/24</b>	<b>31/3/25</b>	
Morgan Burke	100	100	Ordinary

## STATEMENT OF DIRECTORS RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

### **General responsibilities**

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 5 to 7;

- 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 basis that the company will continue in business.
- The directors confirm that they have made available all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31 March 2025.

On behalf of the board

Morgan Burke  
Director  
Date: 11 December 2025

Jane Power  
Secretary  
Date: 11 December 2025

# Gomez Power Limited

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## BALANCE SHEET

As at 31 MARCH 2025

	Note	2022 €
<b>Fixed assets</b>		
Financial assets		100
		<hr/>
<b>Net assets</b>		<b>100</b>
		<hr/>
<b>Capital and reserves</b>		
Called up share capital presented as equity	3	100
		<hr/>
<b>Shareholders' funds</b>		<b>100</b>
		<hr/>

We, the directors of Gomez 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 year and to otherwise comply with the provisions of 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 s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

On behalf of the board

Morgan Burke  
Director  
Date: 11 December 2025

Jane Power  
Secretary  
Date: 11 December 2025

## NOTES TO THE FINANCIAL STATEMENTS

for the period ended 31 March 2025

### 1. 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.

#### 1.1 Basis of preparation

The financial statements have been prepared on a going concern basis, under the historical cost convention and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014.

#### 1.2 Financial assets

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 1.3 Taxation

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

#### 1.4 Foreign currency translation

The financial statements are prepared in Euro, which is the functional currency of the company.

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the date of the transactions.

## NOTES TO THE FINANCIAL STATEMENTS

for the period ended 31 March 2025

### 1. Accounting policies (continued)

#### 1.4 Foreign currency translation (continued)

At each period end, foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are translated using the exchange rate when fair value was determined.

### 2. Employees

The company has no employees.

### 3. Share capital

2025

€

#### Shares presented as equity

##### Authorised

100,000,000 ordinary shares of €1 each

**100,000,000**

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##### Allotted, called up and fully paid

100 ordinary shares of €1 each

**100**

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### 4. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 31 March 2025.