Rengen Wind Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 June 2025

Company Number: 575744

Rengen Wind Limited
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Rengen Wind Limited
DIRECTORS AND OTHER INFORMATION

Directors	Elizabeth Neylon Seamus Lynch Desmond Regan
Company Secretary	AMQ Company Secretary Limited
Company Number	575744
Registered Office and Business Address	Suite 3 Aras Smith O'Brien Bank Place Ennis Co. Clare Ireland
Accountants	AMQ Accountants Limited Accountants First Floor Salthouse Lane Ennis Co. Clare V95 EFH6

Rengen Wind Limited
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 30 June 2025

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 for the company financial statements 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. 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.

Signed on behalf of the board

Elizabeth Neylon
Director

9 February 2026

Seamus Lynch
Director

9 February 2026

Rengen Wind Limited
STATEMENT OF FINANCIAL POSITION
as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Financial assets	4	**55**	55
Current Assets			
Receivables	5	**58,521**	73,992
Cash and cash equivalents		**30,402**	36,594
		88,923	110,586
Payables: amounts falling due within one year	6	**(26,564)**	(27,857)
Net Current Assets		**62,359**	82,729
Total Assets less Current Liabilities		**62,414**	82,784
Equity			
Called up share capital presented as equity		**120**	120
Other reserves	7	**302,337**	302,337
Retained earnings		**(240,043)**	(219,673)
Equity attributable to owners of the company		**62,414**	82,784

Rengen Wind Limited
STATEMENT OF FINANCIAL POSITION
as at 30 June 2025

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 Rengen Wind 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 9 February 2026 and signed on its behalf by:

Elizabeth Neylon
Director

Seamus Lynch
Director

Rengen Wind Limited
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2025

	Called up share capital €	Retained earnings €	Capital contribution reserve €	Total €
At 1 July 2023	120	91,285	-	91,405
Loss for the financial year	-	(310,958)	-	(310,958)
Capital contribution received	-	-	302,337	302,337
At 30 June 2024	120	(219,673)	302,337	82,784
Loss for the financial year	-	(20,370)	-	(20,370)
At 30 June 2025	**120**	**(240,043)**	**302,337**	**62,414**

1. General Information

Rengen Wind Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Suite 3, Aras Smith O'Brien, Bank Place, Ennis, Co. Clare, Ireland which is also the principal place of business of the company. Rengen Wind is involved in the wind energy development business. Revenue is generated through the purchase and sale of wind farms along with consultancy and management services in the renewable energy sector. 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 30 June 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.

Revenue
Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Financial assets
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 Income Statement in the year in which it is receivable.

Trade and other receivables
Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other payables
Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Related parties
For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

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 Statement of Financial Position date.

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

3. Employees

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

4. Financial fixed assets

	Other unlisted investments €
Investments	
Cost	
At 30 June 2025	55
Carrying amount	
At 30 June 2025	**55**
At 30 June 2024	55

The investment represents a 5.5% share of Gooseberry Hill Wind Farm Limited, acquired on the 6th of Jan 2023 through the formation of the company. The 55 shares ("B" Shares) were each acquired at a value of €1. The shares are not entitled to a vote at a general meeting

5. Receivables

	2025 €	2024 €
Trade receivables	**-**	13,146
Amounts owed by connected parties (Note 9)	**58,421**	58,421
Other debtors	**100**	100
Taxation	**-**	2,325
	58,521	73,992

6. Payables

Amounts falling due within one year	2025 €	2024 €
Trade payables	-	1,293
Amounts owed to connected parties (Note 9)	**20,272**	20,272
Accruals	**6,292**	6,292
	26,564	27,857

7. Income Statement

	Income statement €	Capital contribution reserve €	Total €
At 1 July 2024	(219,673)	302,337	82,664
Loss for the financial year	(20,370)	-	(20,370)
Capital contribution	-	-	-
At 30 June 2025	**(240,043)**	**302,337**	**62,294**

Capital Contribution Reserve

In the financial year 2024, the company received a capital contribution of €302,337 from its parent companies. The contribution is not repayable.

8. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

9. Related party transactions

The company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
EKO Integrated Services Ltd	**58,421**	-	58,421	**58,421**

The following amounts are due to other connected parties:

	2025 €	2024 €
Seamieco Ltd.	**20,272**	20,272

Net balances with other connected parties:

	2025 €	2024 €
EKO Integrated Services Ltd	**58,421**	58,421
Seamieco Ltd.	**(20,272)**	(20,272)
	38,149	38,149

10. Events After the End of the Reporting Period

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 February 2026.