

Greenogue Investments Limited

Directors' report and financial statements

Year ended 31 March 2025

Registered number: 599451

Greenogue Investments Limited

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Greenogue Investments Limited

Directors and other information

Directors	Mr R McDermott (Appointed 1 July 2024) Mr J Ashton (Appointed 14 May 2025) Mrs M Tehan (Appointed 1 January 2025) Mr T Strain (Appointed 1 July 2024 and resigned 14 May 2025) Mr J A Priestley (Appointed 1 July 2024 and resigned 14 May 2025) Mr S Woods (resigned 1 July 2024) Mr T Walsh (resigned 1 July 2024)
Secretary	Mr R McDermott (Appointed 1 January 2025)
Registered office	Enva Ireland Clonminam Industrial Estate Portlaoise Co. Laois R32 XD95
Independent auditor	KPMG Chartered Accountants The Soloist Building 1 Lanyon Place Belfast BT1 3LP
Registered number	599451

Greenogue Investments Limited

Directors' Report

For the year ended 31 March 2025

The directors present their report and audited financial statements of the Company for the year ended 31 March 2025.

Principal activities and business review

The principal activity of the Company is that of an investment holding entity. The Directors do not foresee any change in the nature of the activity of the Company.

Review of Business

The Directors have reviewed the development and performance of the business during the financial year and the financial position at the end of the financial year taking account of the Company's function and its membership of Enva (headed by its intermediate parent Enva Topco Limited) and are satisfied with the position.

Principal risks and uncertainties

The directors of Enva Topco limited, the company's intermediate parent, manage the group's risk at group level, rather than at individual business level. For this reason, the company's directors believe that a discussion of the group's risk would not be appropriate for an understanding of the development, performance or position of the Greenogue Investments Limited business. The principal risks and uncertainties of Enva Topco Limited, which include those of the company, are discussed in the group annual report with does not form part of this report.

Key performance indicators

The Directors believe that analysis using key performance indicators for the company is not necessary or appropriate for an understanding of the performance or the position of the company.

Results and dividends

The results for the year are set out on page 8. The company made a profit after tax of €94k (2024: loss of €46k) in the year. The current year results are reflective of a dividend being received from a subsidiary of €26,515k and a resultant impairment in the investment of that entity of €26,386k. These transactions were to prepare the entity for strike off.

During the year the directors did not approve any dividends (2024: €Nil). The directors do not recommend payment of a final dividend.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mr J A Priestley (Appointed 1 July 2024, resigned 14 May 2025)

Mr R McDermott (Appointed 1 July 2024)

Mr J Ashton (Appointed 14 May 2025)

Mr T Strain (Appointed 1 July 2024, resigned 14 May 2025)

Mr T J Walsh (Resigned 1 July 2024)

Mr S A Woods (Resigned 1 July 2024)

Mrs M Tehan (Appointed 1 January 2025)

Directors' and secretary's interest in shares

The directors and secretary who held office at 31 March 2025 had no disclosable interests in the shares of the Company or any group company.

Post reporting date events

There have been no events subsequent to year end impacting upon these financial statements.

Accounting Records

The directors believe that they have complied with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to adequate accounting records by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of the Company are maintained at Clonminam Business Park, Portlaoise, Laois.

Greenogue Investments Limited

Directors' Report (continued) For the year ended 31 March 2025

Going concern

Notwithstanding net liabilities of £7.4m as at 31 March 2025 the financial statements have been prepared on a going concern basis which the directors consider to be appropriate for the following reasons.

The entity has received a letter of support from its intermediate parent, Enva Topco Limited confirming its intention to support the entity to enable it to meet its financial obligations as they fall due for a period of at least a year from the date of the approval of these financial statements in order for the company to continue its operations. This support includes, but is not limited to, amounts repayable to other wholly owned subsidiaries within the Enva Group not being recalled within that period.

The directors have, as part of the Enva Topco Limited group's going concern assessment, prepared cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the group will have sufficient funds, through its operating cash flows to provide the required support to the entity, to meet its liabilities as they fall due for that period.

Consequently, the directors are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and consequently have prepared the financial statements on a going concern basis.

Political and charitable contributions

The company made no political or charitable contributions in the current or prior year.

Auditor

Pursuant to Section 383(2) of the Companies Act 2014, the auditor will be deemed to be reappointed and KPMG will therefore continue in office.

Statement of disclosure to auditor

Each director in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

On behalf of the board



Mr J Ashton
Director



Mr R McDermott
Director

Date 19 December 2025

Greenogue Investments Limited

Statement of directors' responsibilities in respect of the directors' report and the financial statements

For the year ended 31 March 2025

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

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 101 *Reduced Disclosure Framework*.

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 and of its profit or loss for that year. In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that its financial statements comply with the Companies Act 2014. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

On behalf of the board



Mr J Ashton
Director



Mr R McDermott
Director

Date 19 December 2025



KPMG

Audit
The Soloist Building
1 Lanyon Place
Belfast BT1 3LP
Northern Ireland

Independent Auditor's Report to the Members of Greenogue Investments Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Greenogue Investments Limited ('the Company') for the year ended 31 March 2025 set out on pages 8 to 17, which comprise the Profit and loss account and other comprehensive income, the Balance sheet, the Statement of changes in equity and related notes, including the material accounting policies set out in note 1.

The financial reporting framework that has been applied in their preparation is Irish Law and FRS 101 Reduced Disclosure Framework issued in the United Kingdom by the Financial Reporting Council.

In our opinion:

- the financial statements give a true and fair view of the assets, liabilities and financial position of the Company as at 31 March 2025 and of its profit for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 101 *Reduced Disclosure Framework*; and
- the financial statements have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.



Independent Auditor's Report to the Members of Greenogue Investments Limited *(continued)*

Report on the audit of the financial statements *(continued)*

Other information

The directors are responsible for the other information presented in the Annual Report together with the financial statements. The other information comprises the information included in the directors' report. The financial statements and our auditor's report thereon do not comprise part of the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work we have not identified material misstatements in the other information.

Based solely on our work on the other information undertaken during the course of the audit, we report that:

- we have not identified material misstatements in the directors' report;
- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, those parts of the directors' report specified for our review, which does not include sustainability reporting when required by Part 28 of the Companies Act 2014, have been prepared in accordance with the Companies Act 2014.

Our opinions on other matters prescribed by the Companies Act 2014 are unmodified

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities and restrictions on use

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 4, the directors are responsible for: the preparation of the financial statements including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.



Independent Auditor's Report to the Members of Greenogue Investments Limited *(continued)*

Respective responsibilities and restrictions on use *(continued)*

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A fuller description of our responsibilities is provided on IAASA's website at <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

22 December 2025

Dominic Mudge

for and on behalf of
KPMG
Chartered Accountants, Statutory Audit Firm
The Soloist Building
1 Lanyon Place
Belfast
BT1 3LP

Greenogue Investments Limited

Profit and loss account and other comprehensive income

for the year ended 31 March 2025

	Note	Year ended 31 March 2025 €'000	Year ended 31 March 2024 €'000
Interest receivable and similar income	3	26,517	-
Interest payable and similar charges	4	(35)	(46)
Amounts written off investments	5	(26,386)	-
		<hr/>	<hr/>
Profit/(loss) before taxation	6	96	(46)
Tax on profit/(loss) on ordinary activities	7	-	-
		<hr/>	<hr/>
Profit/(loss) for the financial year		96	(46)
		<hr/>	<hr/>
Other comprehensive income		-	-
		<hr/>	<hr/>
Total comprehensive income/(expense) for the year		96	(46)
		<hr/> <hr/>	<hr/> <hr/>

All amounts presented in the statement of profit and loss account and other comprehensive income are derived from continuing operations.

The notes on pages 11 to 17 form part of these financial statements.

Greenogue Investments Limited

Balance sheet as at 31 March 2025

	Note	31 March 2025 €'000	31 March 2024 €'000
Fixed assets			
Investments	8	-	26,386
Debtors: amounts falling due within one year	9	26,517	-
Creditors: amounts falling due within one year	10	(33,889)	(33,854)
Net current liabilities		(7,372)	(33,854)
Net liabilities		(7,372)	(7,468)
Capital and reserves			
Called up share capital	11	-	-
Profit and loss account		(7,372)	(7,468)
Shareholders deficit		(7,372)	(7,468)

These financial statements were approved by the board of directors on 19 December 2025 and signed on its behalf by:



Mr J Ashton
Director



Mr R McDermott
Director

The notes on pages 11 to 17 form part of these financial statements.

Greenogue Investments Limited

Statement of changes in equity for the year ended 31 March 2025

	Called up share capital €'000	Profit and loss account €'000	Total equity €'000
Balance at 31 March 2023	-	(7,422)	(7,422)
Total comprehensive expense for the year Loss for the year	-	(46)	(46)
Balance at 31 March 2024	-	(7,468)	(7,468)
Total comprehensive income for the year Profit for the year	-	96	96
Balance at 31 March 2025	-	(7,372)	(7,372)

The notes on pages 11 to 17 form part of these financial statements.

Greenogue Investments Limited

Notes to the financial statements For the year ended 31 March 2025

1 Accounting policies

Company information

Greenogue Investments Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014) incorporated and domiciled in the Republic of Ireland. The registered office and the principal place of business is Enva Ireland, Clonminam Industrial Estate, Portlaoise, Co. Laois and its company registration number is 599451. The nature of the Company's operations and its principal activities are set out in the Directors' report.

1.1 Accounting convention

These financial statements comprise the statement of profit and loss account and other comprehensive income, the balance sheets and the statement of changes in equity constitute the financial statements of Greenogue Investments Limited (the "Company") for the 12 month period ended 31 March 2025.

These financial statements were prepared in accordance with Financial Reporting Standard 101 *Reduced Disclosure Framework* ("FRS 101"). There have been no material departures from the Standards.

The presentation currency of these financial statements is euros. All amounts in the financial statements have been rounded to the nearest €'000.

The company is exempt by virtue of Section 299 of the Companies Act 2014 from the requirement to prepare group financial statements. These financial statements present information about the company as an individual undertaking and not about its group.

The financial statements are prepared on the historical cost basis.

The Company's intermediate holding undertaking, Enva Topco Limited, includes the Company in its consolidated financial statements. The consolidated financial statements of Enva Topco Limited are prepared in accordance with IFRS and may be obtained from Brailwood Road, Bilsthorpe Industrial Estate, Bilsthorpe, Newark, Nottinghamshire, NG22 8UA.

In preparing these financial statements the Company applies the recognition measurement and disclosure requirements of International Financial Reporting Standards ("Adopted IFRSs"), but makes amendments where necessary in order to comply with the Companies Act 2014 and has applied the exemptions available under FRS 101 in respect of the following disclosures:

- Cash Flow Statement and related notes;
- Certain disclosures regarding revenue;
- Certain disclosures regarding leases;
- Comparative period reconciliations for share capital, tangible fixed assets, intangible assets and investment properties;
- Disclosures in respect of transactions with wholly owned subsidiaries;
- Disclosures in respect of capital management;
- The effects of new but not yet effective IFRSs;
- Disclosures in respect of the compensation of Key Management Personnel;
- Disclosures of transactions with a management entity that provides key management personnel services to the Company; and
- Disclosures required by IFRS 5 Non-current Assets Held for Sale and Discontinued Operations in respect of the cash flows of discontinued operations.

Greenogue Investments Limited

Notes to the financial statements (continued) For the year ended 31 March 2025

1 Accounting policies

(continued)

Accounting convention (continued)

As the consolidated financial statements of Enva Topco Limited include the equivalent disclosures, the Company has also taken the exemptions under FRS 101 available in respect of the following disclosures:

- IFRS 2 *Share Based Payments* in respect of group settled share based payments;
- Certain disclosures required by IAS 36 *Impairment of Assets* in respect of the impairment of goodwill and indefinite life intangible assets;
- Certain disclosures required by IFRS 3 *Business Combinations* in respect of business combinations undertaken by the Company;
- Certain disclosures required by IFRS 13 *Fair Value Measurement* and the disclosures required by IFRS 7 *Financial Instrument Disclosures*; and
- Certain disclosures required by the Amendments to IAS 12 – International Tax Reform – Pillar Two Model Rules, and

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

Judgements made by the directors, in the application of these accounting policies that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next period are discussed in note 2.

1.2 Going Concern

Notwithstanding net liabilities of £7.4m as at 31 March 2025 the financial statements have been prepared on a going concern basis which the directors consider to be appropriate for the following reasons.

The entity has received a letter of support from its intermediate parent, Enva Topco Limited confirming its intention to support the entity to enable it to meet its financial obligations as they fall due for a period of at least a year from the date of the approval of these financial statements in order for the company to continue its operations. This support includes, but is not limited to, amounts repayable to other wholly owned subsidiaries within the Enva Group not being recalled within that period.

The directors have, as part of the Enva Topco Limited group's going concern assessment, prepared cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the group will have sufficient funds, through its operating cash flows to provide the required support to the entity, to meet its liabilities as they fall due for that period.

Consequently, the directors are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and consequently have prepared the financial statements on a going concern basis.

1.3 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

Greenogue Investments Limited

Notes to the financial statements (continued) For the year ended 31 March 2025

1 Accounting policies

(continued)

1.4 Financial liabilities

The company recognises financial debt when the company becomes a party to the contractual provisions of the instruments. Financial liabilities are classified as either 'financial liabilities at fair value through profit or loss' or 'other financial liabilities'.

Other financial liabilities

Other financial liabilities, including borrowings, trade payables and other short-term monetary liabilities, are initially measured at fair value net of transaction costs directly attributable to the issuance of the financial liability. They are subsequently measured at amortised cost using the effective interest method. For the purposes of each financial liability, interest expense includes initial transaction costs and any premium payable on redemption, as well as any interest or coupon payable while the liability is outstanding.

Derecognition of financial liabilities

Financial liabilities are derecognised when, and only when, the company's obligations are discharged, cancelled, or they expire.

1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.6 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit, and is accounted for using the balance sheet liability method. Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

2 Critical accounting estimates and judgements

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Greenogue Investments Limited

Notes to the financial statements (continued) For the year ended 31 March 2025

3 Interest receivable and similar income

	Year ended 31 March 2025 €'000	Year ended 31 March 2024 €'000
Dividend received from subsidiary undertaking	26,517	-

4 Interest payable and similar charges

	Year ended 31 March 2025 €'000	Year ended 31 March 2024 €'000
Interest on financial liabilities measured at amortised cost		
Interest payable to group undertakings	35	46

5 Other gains and losses

	Year ended 31 March 2025 €'000	Year ended 31 March 2024 €'000
Amounts written off investments	26,386	-

Amounts written off investments relates to a subsidiary from whom a dividend has been received to prepare the entity for strike off.

6 Profit/(loss) before taxation

The Company has no employees (2024: nil). The Directors remuneration borne by other group companies totalled €785k (2024: €1,678k) for the Enva Topco Group.

Audit fees are borne by other companies within the Enva Topco Limited Group.

Greenogue Investments Limited

Notes to the financial statements (continued) For the year ended 31 March 2025

7 Taxation

There is no tax charge in the current or previous financial year.

Reconciliation of total tax charge	Year ended 31 March 2025 €'000	Year ended 31 March 2024 €'000
Profit/(loss) for the year	96	(46)
Total tax charge	-	-
	<hr/>	<hr/>
Profit/(loss) excluding taxation	96	(46)
Expected tax charge/(credit) based on a corporation tax rate of 12.5% (2024: 12.5%)	12	(6)
<i>Effects of:</i>		
Non-deductible expenditure	3,303	6
Income not taxable	<u>(3,315)</u>	-
Total tax charge for the year	<hr/> - <hr/>	<hr/> - <hr/>

8 Investments	31 March 2025 €'000	31 March 2024 €'000
At beginning and end of year	26,386	26,386
Impairments	(26,386)	-
	<hr/>	<hr/>
At end of year	<hr/> - <hr/>	<hr/> 26,386 <hr/>

Subsidiary undertaking	Registered office	Nature of business	Class of shares held	Ownership	
				31 March 2025 %	31 March 2024 %
Rilta Environmental Limited	Note 1	Dormant	Ordinary	100	100

Note 1 – Clonminam Industrial Estate, Portlaoise, Co, Laois, Ireland

Greenogue Investments Limited

Notes to the financial statements (continued) For the year ended 31 March 2025

9 Debtors: amounts falling due within one year	31 March 2025 €'000	31 March 2024 €'000
Amounts due from fellow group undertaking	26,517	-
	<hr/>	<hr/>
	26,517	-
	<hr/> <hr/>	<hr/> <hr/>

Amounts due from fellow group undertakings classified as current have no specific repayment date and are repayable on demand. No interest is due on this balance.

10 Creditors: amounts falling due within one year	31 March 2025 €'000	31 March 2024 €'000
Amounts due to group undertakings	33,889	33,854
	<hr/>	<hr/>
	33,889	33,854
	<hr/> <hr/>	<hr/> <hr/>

Amounts from fellow group undertakings classified as current have no specific repayment date and are repayable on demand. Included in current liabilities are amounts totalling €32,565k (2024: €32,774k) which are not subject to interest (2024: 0%), the remainder of the current balance is subject to interest at 3.1% (2024: 3.6%).

11 Capital and reserves	31 March 2025 €'000	31 March 2024 €'000
Share capital		
Authorised		
10,000 ordinary shares of €1 each	10	10
	<hr/>	<hr/>
Number of shares allotted, issued and fully paid		
3 ordinary shares of €1 each	-	-
	<hr/>	<hr/>

Voting rights of ordinary shares

Each ordinary share of the Company shall entitle the holder thereof to 1 vote on all matters upon which the shareholders have the right to vote.

12 Post balance sheet events

There have been no events subsequent to year end impacting upon these financial statements.

Greenogue Investments Limited

Notes to the financial statements (continued) For the year ended 31 March 2025

13 Related party transactions

The company has availed of the exemptions granted under FRS 101 8 (k) from disclosing intra-group transactions as it is a wholly owned subsidiary of its intermediate parent undertaking Enva Topco Limited.

Furthermore, it has availed of the exemptions granted under FRS 101 8 (j) from disclosures in respect of the compensation of Key Management Personnel.

14 Ultimate controlling party

The Company is a subsidiary undertaking of Enva Topco Limited, which is an intermediate parent company incorporated in England.

The ultimate parent undertaking is Enva Group Holdings Limited (formerly Cube Resource Recovery Europe Limited), a company incorporated in England, by virtue of its indirect holding of the issued share capital of Greenogue Investments Limited.

The largest group into which the results of the company are included is that headed by Enva Group Holdings Limited (formerly Cube Resource Recovery Europe Limited). The smallest group into which the results of the company are included is that headed by Enva Topco Limited.

The publicly available consolidated financial statements of Enva Topco Limited can be obtained from:

Enva Topco Limited
Brailwood Road
Bilsthorpe Industrial Estate
Bilsthorpe
Newark
Nottinghamshire
United Kingdom
NG22 8UA

The publicly available consolidated financial statements of Enva Group Holdings Limited (formerly Cube Resource Recovery Europe Limited) can be obtained from:

Enva Group Holdings Limited (formerly Cube Resource Recovery Europe Limited)
6 Chesterfield Gardens
1st floor
London
United Kingdom
W1J 5BQ

15 Approval of financial statements

The board of directors approved these financial statements on 19 December 2025.