

Company registration number: **626000**

Supernature Limited  
Unaudited Financial Statements  
for the year ended 30 April 2025

# Supernature Limited

## Unaudited Financial Statements

### Year ended 30 April 2025

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# Supernature Limited

## Directors and Other Information

### Year ended 30 April 2025

Director	Brendan Roantree
Company secretary	Megan Doyle
Accountant	Gabriella's Bookkeeping Services Ballybeg East Buttevant Cork P51PF62 Ireland

# Supernature Limited

## Director's Report

Year ended 30 April 2025

The director presents the report and the unaudited financial statements of the company for the year ended 30 April 2025.

### DIRECTORS

The director who served the company during the year was as follows:

Brendan Roantree

### ACCOUNTING RECORDS

The measures taken by the director to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

### DIVIDENDS

During the year the director has not paid any interim dividends or recommended payment of a final dividend.

### DIRECTOR AND SECRETARY AND THEIR INTERESTS

The director and the secretary who served at 30 April 2025, had no interests in shares in, or debentures of, the company.

# Supernature Limited

## Report to the director on the preparation of the unaudited statutory financial statements of Supernature Limited

Year ended 30 April 2025

As described on the balance sheet, the Board of Directors of Supernature Limited are responsible for the preparation of the financial statements for the year ended 30 April 2025, which comprise the profit and loss account, balance sheet and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

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Gabriella's Bookkeeping Services

Ballybeg East  
Buttevant  
Cork  
P51PF62  
Ireland

# Supernature Limited

## Profit and Loss Account

Year ended 30 April 2025

	2025	2024
	€	€
Turnover	101,644	270,299
Other income	(137)	87,239
	<u>101,507</u>	<u>357,538</u>
Cost of raw materials and consumables	(15,743)	(163,751)
Staff costs	-	(19,972)
Value adjustments and other amounts written off assets	-	(35,132)
Other expenses	(21,229)	(174,708)
<b>Profit/(loss)</b>	<u>64,535</u>	<u>(36,025)</u>

# Supernature Limited

## Balance Sheet

30 April 2025

	2025	2024
	€	€
Fixed assets	(206,861)	3,139
Current assets	(529,567)	244,448
Creditors: amounts falling due within one year	5,755	(1,085,422)
<b>Net current liabilities</b>	<b>(523,812)</b>	<b>(840,974)</b>
<b>Total assets less current liabilities</b>	<b>(730,673)</b>	<b>(837,835)</b>
<b>Capital and reserves</b>	<b>(730,673)</b>	<b>(837,835)</b>

I, as director of Supernature Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- I acknowledge the obligations of the company 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.

These financial statements have been prepared in accordance with the micro companies regime.

# Supernature Limited

## Balance Sheet (continued)

30 April 2025

These financial statements were approved by the board of directors and authorised for issue on 29 January 2026, and are signed on behalf of the board by:

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Brendan Roantree  
Director

Company registration number: 626000

# Supernature Limited

## Notes to the Financial Statements

### Year ended 30 April 2025

#### 1 General information

#### 2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

#### 3 Accounting policies

##### BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

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

##### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

##### FINANCIAL ASSETS

Investments in subsidiaries, associates and joint ventures accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

##### IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### STOCKS

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

# Supernature Limited

## Notes to the Financial Statements (continued)

Year ended 30 April 2025

### FINANCIAL INSTRUMENTS

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

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.

### 4 Appropriation of profit and loss account

	2025	2024
	€	€
<b>At start of year (as previously reported)</b>	(795,308)	(879,301)
Prior period adjustments	-	77,391
<b>At start of year (restated)</b>	(795,308)	(801,910)
Profit/(loss) for the financial year	64,535	(36,025)
<b>At end of year</b>	(730,773)	(837,935)

# Supernature Limited

## Detailed Profit and Loss Account

### Year ended 30 April 2025

#### TURNOVER

	2025	2024
	€	€
Sales	101,841	270,299
Discounts allowed	(197)	-
	<u>101,644</u>	<u>270,299</u>

#### OTHER INCOME

	2025	2024
	€	€
Commission receivable	(137)	(78)
Other operating income	-	-
Total gain on disposal of tangible assets	-	45,037
Government grant released to the profit and loss account	-	42,280
Government grant recognised directly into income	-	-
	<u>(137)</u>	<u>87,239</u>

<u>101,507</u>	<u>357,538</u>
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#### COST OF RAW MATERIALS AND CONSUMABLES

	2025	2024
	€	€
Purchases	-	140,816
Other direct costs	15,743	22,935
	<u>15,743</u>	<u>163,751</u>

# Supernature Limited

## Detailed Profit and Loss Account (continued)

Year ended 30 April 2025

### STAFF COSTS

	2025	2024
	€	€
Total wages and salaries	-	17,985
Total subcontracted staff	-	-
Total employers PRSI	-	1,987
	<hr/>	<hr/>
	-	19,972

### VALUE ADJUSTMENTS AND OTHER AMOUNTS WRITTEN OFF ASSETS

	2025	2024
	€	€
Total depreciation of tangible assets	-	35,132

### OTHER EXPENSES

	2025	2024
	€	€
Rent	-	14,134
Motor expenses	80	3,470
Travelling	1,638	10,172
Advertising	2,210	27,405
Printing, postage and stationery	-	1,565
Telephone	76	-
Computer costs	2,486	1,925
Legal fees	7,347	18,208
Accountancy fees	6,252	9,021
General insurance	-	1,778
Repairs and maintenance	-	57
Bank charges	1,078	4,894
Loss on fair value adjustments to stocks	-	75,660

# Supernature Limited

## Detailed Profit and Loss Account (continued)

Year ended 30 April 2025

Subscriptions	234	1,200
Sundry expenses	(172)	5,219
	<u>21,229</u>	<u>174,708</u>
<b>Profit/(loss)</b>	<u>64,535</u>	<u>(36,025)</u>