

Company registration number: 698719

Everay Energy Limited

Unaudited abridged financial statements

for the financial year ended 31 December 2025

Everay Energy Limited

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Everay Energy Limited

Directors and other information

Directors	Patrick Joseph O'Gorman Conor Breen Mark Evans
Secretary	Patrick Joseph O'Gorman
Company number	698719
Registered office	4 Kellyville Park Portlaoise Co.Laois
Business address	69 Sydney Parade Avenue Sandymount Dublin 4
Accountants	Fingleton Peters & Tyrrell Chartered Accountants & Statutory Audit Firm 4 Kellyville Park Portlaoise Laois
Bankers	Allied Irish Bank 98 Sandymount Road Dublin 4
Solicitors	Vincent & Beatty LLP 67/68 Fitzwilliam Square Dublin 2

Everay Energy Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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

Irish 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 the Companies Act 2014 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105), issued by the Financial Reporting Council ("relevant financial reporting framework").

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly record and explain 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 those financial statements 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.

Everay Energy Limited

Balance sheet As at 31 December 2025

	€	€
Fixed assets	1,810	2,159
Current assets	133,738	87,358
Creditors: amounts falling due within one year	(146,957)	(11,134)
Net current (liabilities)/assets	(13,219)	76,224
Total assets less current liabilities	(11,409)	78,383
Accruals and deferred income	(4,520)	(29,934)
Net (liabilities)/assets	(15,929)	48,449
Capital and reserves	(15,929)	48,449

We, as directors of Everay Energy 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 that financial 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 19 February 2026 and signed on behalf of the board by:

Patrick Joseph O'Gorman
Director

Conor Breen
Director

Everay Energy Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Everay Energy Limited for the financial year ended 31st December 2025.

The company is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 698719). The address of the registered office is 4 Kellyville Park, Portlaoise, Co.Laois.

Currency

The financial statements have been presented in the Euro currency (€).

2. Statement of compliance

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

3. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime in accordance with section 280E of the Act and FRS 105.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of services falling within the company's ordinary activities. Turnover on the supply of services is recognised by reference to the stage of completion of the service at the end of the financial year.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Tangible assets

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

Everay Energy Limited

Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 12.5%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Financial Instruments

Ordinary Share Capital

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

Cash

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are measured at the transaction price including transaction costs.

Borrowings

All borrowings by the company are recorded at the amount borrowed.

Borrowings are classified as current liabilities.

Other financial liabilities

Other financial liabilities, including trade creditors, are measured at transaction price less transaction costs.

Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

4. Going Concern

The company incurred losses of €64,378 for the year ended 31 December 2025 (2024: Profit €74,551).

The directors have confirmed that they will continue to support the company financially for the foreseeable future, and trading prospects for 2026 have greatly improved. On that basis, the directors consider it appropriate to prepare the financial statements on the going concern basis.

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Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	47,449	(27,102)
(Loss)/profit for the financial year	(64,378)	74,551
At the end of the financial year	<u>(16,929)</u>	<u>47,449</u>

6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 19 February 2026.