

**EVENT POWER LIMITED**  
**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

**EVENT POWER LIMITED**  
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**EVENT POWER LIMITED**  
**DIRECTOR'S RESPONSIBILITIES STATEMENT**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

The director made the following statement in respect of the unaudited financial statements:

**"General responsibilities**

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

**Director's declaration on unaudited financial statements**

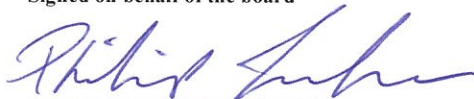
In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they is 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 grounds that the company will continue in business.

The director confirms that they has made available to Strata Financial, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

**Signed on behalf of the board**



**Philip Lawlor**  
**Director**

**20 March 2026**

**EVENT POWER LIMITED**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2025**

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>1,865,326</u>	<u>1,587,791</u>
<b>Current Assets</b>			
Debtors	7	881,923	1,202,400
Cash and cash equivalents		<u>1,948,109</u>	<u>2,099,499</u>
		<u>2,830,032</u>	<u>3,301,899</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(427,962)</u>	<u>(364,576)</u>
<b>Net Current Assets</b>		<u>2,402,070</u>	<u>2,937,323</u>
<b>Total Assets less Current Liabilities</b>		<u>4,267,396</u>	<u>4,525,114</u>
<b>Creditors:</b> amounts falling due after more than one year	9	<u>(166,821)</u>	<u>(242,948)</u>
<b>Net Assets</b>		<u><u>4,100,575</u></u>	<u><u>4,282,166</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		127	127
Retained earnings		<u>4,100,448</u>	<u>4,282,039</u>
<b>Equity attributable to owners of the company</b>		<u><u>4,100,575</u></u>	<u><u>4,282,166</u></u>

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.

I as Director of Event 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 section 359 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) I 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 20 March 2026 and signed on its behalf by:



**Philip Lawlor**  
**Director**

**EVENT POWER LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**AS AT 31 DECEMBER 2025**

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	127	3,375,829	3,375,956
Profit for the financial year	-	906,210	906,210
At 31 December 2024	127	4,282,039	4,282,166
Profit for the financial year	-	1,366,409	1,366,409
Dividends payable	-	(1,548,000)	(1,548,000)
At 31 December 2025	<u>127</u>	<u>4,100,448</u>	<u>4,100,575</u>

**EVENT POWER LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

**1. GENERAL INFORMATION**

Event Power Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 32, The Gallops, Naas, Co.Kildare, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 31 December 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 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.

**Turnover**

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax. Turnover is recognised when significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of goods.

**Tangible assets and depreciation**

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable. An impairment loss is recognised for the amount by which the assets carrying amount exceeds its recoverable amount. If the recoverable amount of the asset is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount.

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect remaining estimated useful economic life and residual value.

Fully depreciated property, plant and equipment are retained in the cost of the fixed assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

**Leasing and hire purchases**

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

**EVENT POWER LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

**Trade and other debtors**

Trade and other debtors are initially recognised at transaction price 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.

A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amounts and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

**Borrowing costs**

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

**Trade and other creditors**

Trade and other creditors are initially recognised at transaction price 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**

The company discloses transactions with related parties which are not wholly owned within the group. It does not disclose transactions with members of the group which are wholly owned.

**Employee benefits**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Profit and Loss Account in the period to which they relate.

**Taxation and deferred 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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

**Ordinary share capital**

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

<b>3. OPERATING PROFIT</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	287,859	221,415
Loss on disposal of tangible assets	3,921	5,501
	<u>          </u>	<u>          </u>

continued

**EVENT POWER LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

<b>4.</b>	<b>INTEREST PAYABLE AND SIMILAR EXPENSES</b>	<b>2025</b>	<b>2024</b>
		€	€
	Interest	<u>15,683</u>	<u>19,410</u>

**5. EMPLOYEES**

The average monthly number of employees, including director, during the financial year was 25, (2024 - 25).

**6. TANGIBLE ASSETS**

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>				
At 1 January 2025	750,885	928,736	483,695	2,163,316
Additions	-	529,338	41,207	570,545
Disposals	-	(16,595)	(1,105)	(17,700)
At 31 December 2025	<u>750,885</u>	<u>1,441,479</u>	<u>523,797</u>	<u>2,716,161</u>
<b>Depreciation</b>				
At 1 January 2025	90,108	309,339	176,078	575,525
Charge for the financial year	15,018	169,665	103,176	287,859
On disposals	-	(11,444)	(1,105)	(12,549)
At 31 December 2025	<u>105,126</u>	<u>467,560</u>	<u>278,149</u>	<u>850,835</u>
<b>Net book value</b>				
At 31 December 2025	<u>645,759</u>	<u>973,919</u>	<u>245,648</u>	<u>1,865,326</u>
At 31 December 2024	<u>660,777</u>	<u>619,397</u>	<u>307,617</u>	<u>1,587,791</u>

The freehold property will be disposed of to the holding company at market value in 2026.

**6.1. TANGIBLE ASSETS CONTINUED**

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Motor vehicles	<u>112,979</u>	<u>61,701</u>	<u>174,680</u>	<u>61,701</u>

<b>7.</b>	<b>DEBTORS</b>	<b>2025</b>	<b>2024</b>
		€	€
	Trade debtors	<b>843,758</b>	426,732
	Amounts owed by group undertakings	-	748,000
	Taxation	-	6,008
	Prepayments	<b>32,926</b>	21,660
	Accrued income	<b>5,239</b>	-
		<u><b>881,923</b></u>	<u>1,202,400</u>

Amounts owed from group undertakings are unsecured, interest free and repayable on demand.



**EVENT POWER LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
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**13. CAPITAL COMMITMENTS**

The company had no material capital commitments at the financial year-ended 31 December 2025.

**14. DIRECTOR'S REMUNERATION AND TRANSACTIONS**

	2025	2024
	€	€
Remuneration	207,115	196,849
Pension contributions	24,922	182,141
	232,037	378,990

The following amounts are repayable to the director:

	2025	2024
	€	€
Philip Lawlor	1,342	1,341
	1,342	1,341

**15. RELATED PARTY TRANSACTIONS**

In accordance with FRS 102, the group avails of the exemption available whereby subsidiaries, 100% of whose voting rights are controlled within the group, do not have to disclose transactions with other group companies and interests of the group qualifying as related parties.

The following amounts are due to other connected parties:

	2025	2024
	€	€
Purecore Limited	-	20,655
	-	20,655

Purecore Limited is no longer considered a related party as Mark Barrett resigned as a director on 11 June 2025.

In the opinion of the directors these transactions arise in the ordinary course of business and the terms of the amounts due are in accordance with the terms ordinarily offered by the company.

**16. PARENT COMPANY**

The company regards Event Power Assets Limited as its parent company. Event Power Assets Limited is owned by Philip Lawlor (50.50%), Jonathan Connors (25.74%), James Ryan (19.80%), Trevor Connors (2.97%) and Event Power Limited (0.99%)

The company's ultimate parent undertaking is Event Power Assets Limited.

The address of Event Power Assets Limited is 32 The Gallops, Naas, Kildare, Ireland.  
 Event Power Assets Limited is regarded as both the controlling party and the ultimate controlling party.

**17. POST-BALANCE SHEET EVENTS**

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

**18. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board on 20 March 2026.