

**OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014**

Company Name: Wilson Power and Energy (Ireland) Ltd
Company Number: 746891
Financial Year: 31st July 2025

CERTIFICATE:

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Signature: _____
Secretary

Signature: _____
Director

Name: Andrew Wilson

Name: Peter Watson

Date: 19th January 2026

Date: 19th January 2026

CRO Number - 746891

**Wilson Power and Energy (Ireland) Ltd
Abridged Financial Statements
Year Ended 31st July 2025**

(As modified by Sections 352 and 353 of the Companies Act 2014)

Wilson Power and Energy (Ireland) Ltd
Year Ended 31st July 2025

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Wilson Power and Energy (Ireland) Ltd
Year Ended 31st July 2025

Directors and other Information

Directors

Andrew Wilson
Peter Watson

Secretary

Andrew Wilson

Accountant

Mc Grath & Company
Accountants & Tax Advisors
7 Park Street
Dundalk
Co Louth

Bankers

Revolut Ireland
2 Dublin Landings
North Dock
Dublin 1
Co. Dulin

Solicitors

Barry O'Hagan
Courthouse Square
Dundalk
Co. Louth

Registered Office

7 Park Street
Dundalk
Co Louth

Company number

746891

ARD

17th February 2026

Wilson Power and Energy (Ireland) Ltd

Year Ended 31st July 2025 Directors' Responsibilities Statement

The directors are responsible for preparing the Directors' Report and 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 the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 and then apply them consistently;
- make judgments 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 and enable the financial statements to be audited. 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.

Wilson Power and Energy (Ireland) Ltd
Year Ended 31st July 2025
Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 7 to 14.

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Mc Grath & Co., the company's accounting records and provided all the information necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st July 2025.

On behalf of the board:

Andrew Wilson
Director

Peter Watson
Director

Date: 19th January 2026

Wilson Power and Energy (Ireland) Ltd

Abridged Balance Sheet As At 31st July 2025

	Note	2025	2024
Fixed Assets			
Tangible Assets		<u>7,875</u>	<u>Nil</u>
		<u>7,875</u>	<u>Nil</u>
Current Assets			
Cash & bank		666,126	246,683
Debtors (due within one year)	6	<u>107,982</u>	<u>53,039</u>
		<u>774,108</u>	<u>299,722</u>
Current Liabilities			
Creditors (due within one year)	7	<u>69,451</u>	<u>7,421</u>
		<u>69,451</u>	<u>7,421</u>
Net Current Assets/(Current Liabilities)		704,657	292,301
Total Net Assets/(liabilities)		<u>712,532</u>	<u>292,301</u>
Financed by			
Capital & Reserve			
Called up share capital	8	2	2
Profit and Loss account		<u>712,530</u>	<u>292,299</u>
Total Equity Shareholders Funds		<u>712,532</u>	<u>292,301</u>

We, as directors of Wilson Power and Energy (Ireland) Ltd 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 is complied with;

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company; and

Wilson Power and Energy (Ireland) Ltd

**Abridged Balance Sheet
As At 31st July 2025**

(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 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;

(e) the company has relied on the specified exemption contained in Section 352 Companies Act 2014; 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.

On behalf of the board:

Andrew Wilson
Director

Peter Watson
Director

Date: 19th January 2026

Wilson Power and Energy (Ireland) Ltd

Notes to the Financial Statements Year Ended 31st July 2025

1. Accounting Policies

The significant accounting policies adopted by the Company and applied consistently are as follows:

Basis of Accounting

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and the Companies Act 2014.

Consolidation

The company and its subsidiaries combined meet the size exemption criteria for a group and the company is therefore exempt from the requirement to prepare consolidated financial statements by virtue of Section 297 of the Companies Act 2014. Consequently, these financial statements deal with the results of the company as a single entity.

Cash Flow Statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

Turnover

Turnover represents net receipts from construction and excludes Value Added Tax.

Tangible Fixed Assets

Tangible fixed assets are recorded at historic cost. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Freehold land and buildings are revalued on the basis of open market value.

Revaluation gains are recognised in the profit and loss account to the extent that they revaluation gains are recognised in the statement of total recognised gains and losses. The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. Revaluation losses are recognised in the statement of total recognised gains and losses until the carrying amount reaches its depreciated historical cost and thereafter in the profit and loss account. An exception is where the recoverable amount of the asset is greater than its revalued amount. In this case the loss is recognised in the statement of total recognised gains and losses to the extent that the recoverable amount is greater than its revalued amount.

**Notes to the Financial Statements Year Ended 31st July 2025
(continued)**

Depreciation

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful life as follows:

Plant & Equipment	Reducing balance
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An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the profit and loss reserve.

Taxation

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those, which there are recognised in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all the available evidence, it can be regarded as more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted.

Notes to the Financial Statements Year Ended 31st July 2025 (continued)

Provisions for Liabilities

Provisions for the expected legal costs are charged against profits when an action against the company commences. The effect of the time value of money is not material, therefore the provisions are not discounted.

Capital Instruments

Shares are included in shareholders' funds. Other instruments are classified as liabilities if not included in shareholders' funds and if they contain an obligation to transfer economic benefits. The financial cost recognised in the profit and loss account in respect of capital instruments other than equity shares is allocated to periods over the term of the instrument at a constant rate on the carrying amount.

Dividends

Dividends to the company's equity shareholders (holders of ordinary shares) are recognised as a liability of the company when approved by the company's shareholders. The company did not pay a dividend to its shareholders during the year under review.

Pensions

Pension benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to pension funds are treated as assets or liabilities. There were no pension benefits paid by the company during the year ended 31st July 2025.

2. Turnover

All turnover is derived from activities in the Republic of Ireland. The analysis of turnover by activity is as follows:

	€ 2025	€ 2024
Turnover		
Secure Power & Renewable Energy	<u>2,232,309</u>	<u>411,809</u>
	<u>2,232,309</u>	<u>411,809</u>

3. Interest Payable and Similar Charges

	€ 2025	€ 2024
Bank charges	<u>90</u>	<u>Nil</u>
	<u>90</u>	<u>Nil</u>

**Notes to the Financial Statements Year Ended 31st July 2025
(continued)**

4. Staff Numbers and Costs

	€ 2025	€ 2024
The average number of employees were as follows		
Directors	2	2
Administration Employees	Nil	Nil
	<u>2</u>	<u>2</u>

	€ 2025	€ 2024
The aggregate payroll costs of these employees were as follows		
Wages & Salaries	Nil	Nil
Taxation & Social Welfare Costs	Nil	Nil
Retirement Benefits	Nil	Nil
	<u>Nil</u>	<u>Nil</u>

5. Directors Remunerations and Transactions

	€ 2025	€ 2024
Salary - Andrew Wilson	Nil	Nil
Peter Watson	Nil	Nil
Retirement Benefits	Nil	Nil
	<u>Nil</u>	<u>Nil</u>

Directors Loans

	€ 2025	€ 2024
Opening balance	Nil	Nil
Repayments to directors	Nil	Nil
Advances from directors	Nil	Nil
Closing balance	<u>Nil</u>	<u>Nil</u>

**Notes to the Financial Statements Year Ended 31st July 2025
(continued)**

6. Debtors (due within one year)

	€ 2025	€ 2024
Trade debtors	91,561	23,738
ROS - RCT credit	16,421	29,301
	<u>107,982</u>	<u>53,039</u>

7. Creditors (due within one year)

	€ 2025	€ 2024
Accruals	32,615	3,312
ROS - VAT per VAT account	36,836	2,109
Directors loan - Andrew Wilson	Nil	1,000
Peter Watson	Nil	1,000
	<u>69,451</u>	<u>7,421</u>

**Notes to the Financial Statements Year Ended 31st July 2025
(continued)**

8. Called Up Share Capital

	€ 2025	€ 2024
Authorised Equity		
100,00 @ €1 each	100,000	100,000
	<hr/>	<hr/>
Allotted, Called Up and Fully Paid Equity		
1 ordinary shares fully paid	2	2
	<hr/>	<hr/>

The director's interests in the company at the beginning and end of the year were as follows:

	At 31st Jul 2025	At 1st Aug 2024
Andrew Wilson €1 Ordinary Shares	Nil	1
Peter Watson €1 Ordinary Shares	Nil	1
Wilson Power & Energy Holdings Unlimited €1 Ordinary Shares	2	Nil
Total	2	2
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