

Company Number: 463783

The Super Generation Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

The Super Generation Limited

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The Super Generation Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

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.

Signed on behalf of the board

Phillip O'Callaghan
Director

16 February 2026

The Super Generation Limited

BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	6	281,641	281,641
Current Assets			
Debtors	7	362	362
Cash and cash equivalents		57,114	32,259
		57,476	32,621
Creditors: amounts falling due within one year	8	(167,487)	(164,813)
Net Current Liabilities		(110,011)	(132,192)
Total Assets less Current Liabilities		171,630	149,449
Capital and Reserves			
Called up share capital presented as equity		161	161
Other reserves	9	40	40
Retained earnings		171,429	149,248
Equity attributable to owners of the company		171,630	149,449

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 The Super Generation 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 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 16 February 2026 and signed on its behalf by:

Phillip O'Callaghan
Director

The Super Generation Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 July 2025

	Called up share capital €	Retained earnings €	Capital redemption reserve €	Total €
At 1 August 2023	161	31,854	40	32,055
Profit for the financial year	-	117,394	-	117,394
At 31 July 2024	161	149,248	40	149,449
Profit for the financial year	-	22,181	-	22,181
At 31 July 2025	161	171,429	40	171,630

The Super Generation Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

The Super Generation Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 463783. The registered office of the company is The Examcraft Group,, Unit 89F,, Lagan Road Dublin,, Industrial Estate,, Dublin 11,, Republic of Ireland. 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 financial year ended 31 July 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, 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.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 5 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. 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:

Fixtures, fittings and equipment	-	15% Straight line
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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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value 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.

The Super Generation Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

Trade and other creditors

Trade and other creditors are initially recognised at fair value 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

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

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.

Ordinary share capital

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

3. Income from investments	2025	2024
	€	€
Dividends from subsidiary companies	-	118,000
	<u> </u>	<u> </u>

The Super Generation Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

4. Intangible assets

	Goodwill €	Total €
Cost		
At 1 August 2024	35,986	35,986
	<u>35,986</u>	<u>35,986</u>
At 31 July 2025	35,986	35,986
	<u>35,986</u>	<u>35,986</u>
Provision for diminution in value		
At 31 July 2025	35,986	35,986
	<u>35,986</u>	<u>35,986</u>
Net book value		
At 31 July 2025	-	-
	<u>-</u>	<u>-</u>

5. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 August 2024	5,476	5,476
	<u>5,476</u>	<u>5,476</u>
At 31 July 2025	5,476	5,476
	<u>5,476</u>	<u>5,476</u>
Depreciation		
At 1 August 2024	5,476	5,476
	<u>5,476</u>	<u>5,476</u>
At 31 July 2025	5,476	5,476
	<u>5,476</u>	<u>5,476</u>
Net book value		
At 31 July 2025	-	-
	<u>-</u>	<u>-</u>

6. Investments

	Subsidiary undertakings shares €	Total €
Investments		
Cost		
At 31 July 2025	281,641	281,641
	<u>281,641</u>	<u>281,641</u>
Net book value		
At 31 July 2025	281,641	281,641
	<u>281,641</u>	<u>281,641</u>
At 31 July 2024	281,641	281,641
	<u>281,641</u>	<u>281,641</u>

continued

The Super Generation Limited NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

7. Debtors	2025	2024	
	€	€	
Trade debtors	162	162	
Other debtors	200	200	
	<u>362</u>	<u>362</u>	
8. Creditors	2025	2024	
Amounts falling due within one year	€	€	
Amounts owed to group undertakings	163,640	163,640	
Taxation	2,674	-	
Director's current account (Note 11)	73	73	
Accruals	1,100	1,100	
	<u>167,487</u>	<u>164,813</u>	
9. Income Statement	Profit and loss account	Capital redemption reserve	Total
	€	€	€
At 1 August 2024	149,248	40	149,288
Profit for the financial year	22,181	-	22,181
At 31 July 2025	<u>171,429</u>	<u>40</u>	<u>171,469</u>
10. Capital commitments			
The company had no material capital commitments at the financial year-ended 31 July 2025.			
11. Director's transactions			
Directors' current accounts are unsecured, interest free and repayable on demand.			
12. Post-Balance Sheet Events			
There have been no significant events affecting the company since the financial year-end.			
13. Approval of financial statements			
The financial statements were approved and authorised for issue by the board on 16 February 2026.			