



Company No: 744353 (Ireland)

**GREEN SEMPRE LTD**

**Abridged Unaudited Financial Statements  
for the financial year ended 30 April 2025**

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for the financial year ended 30 April 2025**

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**COMPANY INFORMATION**  
**for the financial year ended 30 April 2025**

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**DIRECTORS**

Frank Bastin (Appointed 01 January 2025)  
Michael Cluts  
Frederic Cornard  
Manuel Gallez (Appointed 01 October 2024)  
Fernand Lefere  
Ignace Meersschaut  
Pierre-Francois Tylleman (Appointed 01 November 2024)

**SECRETARY**

Fernand Lefere

**REGISTERED OFFICE**

Work Hub  
77 Camden Street Lower  
Dublin 2  
Ireland

**COMPANY NUMBER**

744353

**CHARTERED ACCOUNTANTS**

Kevin Barry Accountants  
PO Box 13288  
An Post Clifden Delivery Service Unit  
The Low Road, Clifden  
Co Galway  
H71 H720  
Ireland

**BANKERS**

Revolut Business  
2 Dublin Landings  
North Dock  
Dublin 1

**BALANCE SHEET**  
for the financial year ended 30 April 2025

	Note	2025 €	2024 €
<b>Current assets</b>			
Debtors		42,183	93,433
Cash at bank and in hand		18,084	866
		<b>60,267</b>	<b>94,299</b>
Creditors: amounts falling due within one year		(3,674)	(13,115)
<b>Net current assets</b>		<b>56,593</b>	<b>81,184</b>
<b>Total assets less current liabilities</b>		<b>56,593</b>	<b>81,184</b>
<b>Net assets</b>		<b>56,593</b>	<b>81,184</b>
<b>Capital and reserves</b>			
Called-up share capital	7	100	100
Profit and loss account		56,493	81,084
<b>Total shareholders' funds</b>		<b>56,593</b>	<b>81,184</b>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

We, as directors of Green Sempre Ltd 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 the conditions specified in s.358 are satisfied;
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2);
- 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;
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014; and 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 s.353 Companies Act 2014.

The financial statements of Green Sempre Ltd (registered number: 744353) were approved and authorised for issue by the Board of Directors on Jan 13, 2026. They were signed on its behalf by:

*Fernand Lefere*  
Fernand Lefere (Jan 13, 2026 09:06:52 GMT+1)

Fernand Lefere  
Director

*Ignace Meersschaut*  
Ignace Meersschaut (Jan 20, 2026 10:15:55 GMT+1)

Ignace Meersschaut  
Director

**STATEMENT OF CHANGES IN EQUITY**  
**for the financial year ended 30 April 2025**

	Called-up share capital	Profit and loss account	Total
	€	€	€
<b>At 01 May 2023</b>	-	-	-
Profit for the financial period	-	81,084	81,084
<b>Total comprehensive income</b>	-	<b>81,084</b>	<b>81,084</b>
Issue of share capital	100	-	100
<b>At 30 April 2024</b>	<b>100</b>	<b>81,084</b>	<b>81,184</b>
<b>At 01 May 2024</b>	<b>100</b>	<b>81,084</b>	<b>81,184</b>
Loss for the financial year	-	(24,591)	(24,591)
<b>Total comprehensive loss</b>	-	<b>(24,591)</b>	<b>(24,591)</b>
<b>At 30 April 2025</b>	<b>100</b>	<b>56,493</b>	<b>56,593</b>

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**for the financial year ended 30 April 2025**

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## **1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial period, unless otherwise stated.

### **General information and basis of accounting**

Green Sempre Ltd (registered number 744353) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Work Hub, 77 Camden Street Lower,, Dublin 2, Ireland. The nature of the Company's operations and its principal activities are set out in the Directors' Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The functional currency of Green Sempre Ltd is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

### **Turnover**

Turnover is stated net of VAT and trade discounts and is recognised when the significant risks and rewards are considered to have been transferred to the buyer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the fair value of the consideration received or receivable. Where a contract has only been partially completed at the Balance Sheet date turnover represents the fair value of the service provided to date based on the stage of completion of the contract activity at the Balance Sheet date. Where payments are received from customers in advance of services provided, the amounts are recorded as deferred income and included as part of creditors due within one year.

### **Taxation**

#### **Current tax**

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 30 April 2025**

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**Impairment of assets**

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

**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.

**Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

**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.

**2. Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Company's accounting policies, the directors are required to make judgements that have a significant impact on the amounts recognised. The following are the critical judgements that the directors have made in the process of applying the Company's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

**3. Employees**

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Monthly average number of persons employed by the Company during the year, including directors	7	-

**4. Interest receivable and other similar income**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Interest receivable and similar income	-	11,113

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 30 April 2025**

**5. Directors' remuneration**

	<b>2025</b>	<b>2024</b>
	€	€
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	189,398	-
	189,398	-

**6. Tax on (loss)/profit on ordinary activities**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Current tax on (loss)/profit on ordinary activities</b>		
Irish corporation tax	-	13,171
<b>Total current tax</b>	-	<b>13,171</b>
<b>Total tax on (loss)/profit on ordinary activities</b>	-	<b>13,171</b>

The standard rate of tax applied to reported (loss)/profit is 12.5% (2024: 12.5%).

**Tax reconciliation**

The differences between the total tax charge shown above and the amount calculated by applying the standard rate of Irish corporation tax to the (loss)/profit before taxation is as follows:

	<b>2025</b>	<b>2024</b>
	€	€
<b>(Loss)/profit on ordinary activities before taxation</b>	<b>(24,591)</b>	<b>94,255</b>
Tax on (loss)/profit on ordinary activities at standard Irish corporation tax rate of (2024: 12.5%)	-	11,782
Effects of:		
Interest income taxed at 25% - additional liability	-	1,389
<b>Total tax charge for year/period</b>	-	<b>13,171</b>

**7. Called-up share capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Allotted, called-up and fully-paid</b>		
100 Ordinary shares of €1.00 each	100	100
	100	100

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 30 April 2025**

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**8. Related party transactions**

Transactions with the entity's directors (or members of its governing body)

*Amounts owed by directors*

	<b>2025</b>	<b>2024</b>
	€	€
Loan to Directors: Fernand Lefore, Frederic Cornard, Manon Bureau, Manuel Gallex, Maude Galofaro, Michael Cluts, Thomas Quinaux	8,433	93,433
	8,433	93,433

**9. Events after the Balance Sheet date**

There have been no events after the balance sheet date affecting the Company since the financial year.