Company registration number SC546521 (Scotland)

GRI ENERGY CO LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

PAGES FOR FILING WITH REGISTRAR

GRI ENERGY CO LIMITED

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF GRI ENERGY CO LIMITED

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of GRI Energy Co Limited for the year ended 30 April 2025 set out on pages 2 to 3 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the ICAS we are subject to its ethical and other professional requirements which are detailed at https://icas.com/icas-framework-preparation-of-accounts.

This report is made solely to the board of directors of GRI Energy Co Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of GRI Energy Co Limited and state those matters that we have agreed to state to the board of directors of GRI Energy Co Limited, as a body, in this report in accordance with the requirements of the ICAS as detailed at https://icas.com/icas-framework-preparation-of-accounts. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than GRI Energy Co Limited and its board of directors as a body, for our work or for this report.

It is your duty to ensure that GRI Energy Co Limited has kept adequate accounting records and to prepare statutory financial statements that comply with the requirements of the Companies Act 2006. You consider that GRI Energy Co Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of GRI Energy Co Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

MMG Chartered Accountants

29 January 2026

Chapelshade House
78-84 Bell Street
Dundee
Scotland
DD1 1RQ

GRI ENERGY CO LIMITED

BALANCE SHEET

AS AT 30 APRIL 2025

	2025		2024	
	£	£	£	£
Fixed assets		149,260		199,024
Current assets	2,483		2,579	
Prepayments and accrued income	69,252		69,252	
Creditors: amounts falling due within one year	(387,250)		(386,050)	
Net current liabilities		(315,515)		(314,219)
Total assets less current liabilities		(166,255)		(115,195)
Net liabilities		(166,255)		(115,195)
Capital and reserves		(166,255)		(115,195)

Notes to the financial statements

1 Employees

The average number of persons, including directors, employed by the company during the year was as follows:

	2025 Number	2024 Number
Employees	3	3

GRI Energy Co Limited is a private company limited by shares incorporated in Scotland. The registered office is Yard Road, Blairgowrie, Scotland, PH10 6NW.

For the year ended 30 April 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime', and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

BALANCE SHEET (CONTINUED)

AS AT 30 APRIL 2025

The financial statements were approved by the board of directors and authorised for issue on 29 January 2026 and are signed on its behalf by:

Mrs K M Ryan
Director

Company registration number SC546521 (Scotland)

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.