
OCEANS GREEN LTD.

Company registered number: 440744

Unaudited Financial Statements
Financial year end: 04 December, 2025

Contents Page

Names of Directors and other information	(1)
Extract from Director's report in accordance with section 329 of the Companies Act 2014	(2/3)
Balance sheet as at 4th December 2025 (abridged)	(4/6)
Profit & Loss Account for 2025	(7)
Notes to the Financial Statements	(8)

Names of Directors and Other Information

Company Registration No:	440744
Directors:	Marion Rimmer Andrew Rimmer
Registered Office:	Kinitty, Four Mile House, Roscommon, Co. Roscommon.
Secretary:	Andrew Rimmer
Auditor:	N/A
Bankers:	Permanent TSB, 41 Main Street, Roscommon, Co. Roscommon.
Solicitors:	Mahon Sweeney Solicitors, Main Street, Roscommon, Co. Roscommon.

Oceans Green Ltd.

Extract from Directors report in accordance with section 329 of the Companies Act 2014

The directors of the company interests in shares/debentures of the company during the financial year are as follows;

Marion Rimmer - One share held - Ordinary share class.

Andrew Rimmer - One share held - Ordinary share class.

Statement of directors’ responsibilities and declaration on unaudited financial statements.

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgement and estimates that are reasonable and prudent
- Prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue business.

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 2014. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial Information included in the company’s website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors’ declaration on unaudited financial statements.

In relation to the financial statements as set out on pages (4) to (9):

- (a) 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 judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- (b) 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 ending 4th December, 2022.

On behalf of the board

Marion Rimmer
Director

Andrew Rimmer
Director

Date: 05/12/25

Reports and unaudited financial statements.

Oceans Green Ltd
BALANCE SHEET as at [4th December, 2025]

	Current Year 2024 (€)	Previous Year 2023 (€)
FIXED ASSETS		
<u>Intangible assets</u>		
Development costs	0	0
Concessions, patents, licences, trademarks and similar rights and assets (1)	0	0
Goodwill (2)	0	0
Payments on account	0	0
<u>Tangible assets</u>	217,305	167,305
Land and buildings	200,000	150,000
Plant and machinery	0	0
Fixtures, fittings, tools and equipment	17,305	17,305
Payments on account and assets in course of construction	0	0
<u>Financial assets</u>		
Shares in group undertakings	0	0
Loans to group undertakings	0	0
Participating interests	0	0
Loans to undertakings in which a participating interest is held	0	0
Other investments other than loans	0	0
Other loans		
CURRENT ASSETS		
<u>Stocks</u>		
Raw materials and consumables	140	385
Work in progress	0	185
Finished goods and goods for resale	0	1,305
Payments on account	0	0
<u>Debtors (3)</u>		
Trade debtors	180	140
Amounts owed by group undertakings	0	0
Amounts owed by undertakings in which a participating interest is held	0	0
Other debtors	0	0

Called up share capital not paid	0	0
Prepayments and accrued income	0	0
<u>Investments</u>		
Shares in group undertakings	0	0
Other investments	0	0
<u>Cash at bank and in hand</u>	5,031	1,980

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Debenture loans (4)	0	0
Bank loans and overdrafts	0	0
Called up share capital presented as a liability	0	0
Payments received on account (5)	0	0
Trade creditors	0	0
Bills of exchange payable	0	0
Amounts owed to group undertakings	0	0
Amounts owed to undertakings in which a participating interest is held	0	0
Other creditors including tax and social insurance (6)	0	0
Accruals (7)	0	0
Deferred income (7)	0	0

NET CURRENT ASSETS (LIABILITIES) 5,351 3,995

TOTAL ASSETS LESS CURRENT LIABILITIES 222,656 171,300

CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Debenture loans (4)	0	0
Bank loans and overdrafts	0	0
Called up share capital presented as a liability(8)	0	0
Payments received on account (5)	0	0
Trade creditors	0	0
Bills of exchange payable	0	0
Amounts owed to group undertakings	0	0
Amounts owed to undertakings in which a participating interest is held	0	0
Other creditors including tax and social insurance (6)	0	0
Accruals (7)	0	0
Deferred income (7)	0	0

PROVISIONS FOR LIABILITIES

Retirement benefit obligations	0	0
Taxation, including deferred taxation	0	0
Other provisions for liabilities	0	0

CAPITAL AND RESERVES

Called up share capital presented as equity (8)	0	0
Share premium account	0	0
Revaluation reserve	0	0
Other reserves:	0	0
Other un-denominated capital	0	0
Reserve for own shares held	0	0
Reserves provided for by the constitution	0	0
Other reserves (specified as necessary)	0	0
Profit and loss account	46	155

We the directors of Oceans Green 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 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) of the Companies Act 2014

(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 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; We have done so on the ground 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.

On behalf of the board

Marion Rimmer
Director
Date 5th December, 2025

Andrew Rimmer
Director
Date 5th December, 2025

Oceans Green Ltd

Profit & Loss Account for 2024: (05.12.24 - 04.12.25)

Date	Description	Chq No.	In (€)	Out (€)	Balance (€)
05.12.24	Balance B/Fwd				155.35
09.12.24	Tarmon Harbour Management Co			100.00	55.35
02.01.25	Nov 1/4ly Bk Fees			11.91	43.44
14.01.25	Unpaid fee			10.00	33.44
14.02.25	Unpaid fee			10.00	23.44
21.02.25	Tulsk Action Group (Rathcroaghan Visitor Centre)		140.00		163.44
26.02.25	M/S 365 Subs			69.00	94.44
28.02.25	Amazon.com		2.49		96.93
	Amazon.eu		7.59		104.52
31.03.25	Bank 1/4ly Fees -Feb			8.69	95.83
	Amazon.eu		2.64		98.47
29.04.25	Amazon.com		0.21		98.68
29.05.25	Amazon.com		2.25		100.93
30.06.25	Who Gives A Crap			44.00	56.93
	Bank 1/4ly Fees - May			9.15	47.78
	Amazon.com		0.18		47.96
29.08.25	Amazon.com		0.16		48.12
29.09.25	Bank 1/4ly Fees - Aug			8.69	39.43
29.10.25	Amazon.eu		2.16		41.59
01.12.25	Amazon.eu		2.51		44.10
	Amazon.com		1.99		46.09
04.12.25	End Of Financial Year				46.09
			162.18	271.44	

Notes on Unaudited Abridged Companies Act Entity Financial Statements

- The remuneration of any director during the financial year both for the current and preceding financial year.
- Information in relation to directors' benefits - loans, quasi-loans, credit transactions and guarantees for the current and preceding financial year. (If the aggregate is below €7,500, this information is not required to be disclosed). Any other arrangements and transactions in which the directors and/or other officers of the company have a material interest.
- The company must disclose average number of persons employed by the company in the financial year and the average number of persons employed within each category of person employed by the company in that year. The company shall also provide information on the
 1. wages and salaries paid or payable in respect of that year to those persons;
 2. social insurance costs incurred on their behalf by the company;
 3. other retirement benefit cost incurred , and,
 4. other compensation costs (to be specified by type) incurred by the company in respect of those persons in the financial year.
- Details of authorised share capital, allotted/issued share capital and movements in respect of these shares.
- Information in relation to the aggregate amount of financial assistance provided by the company in relation to the purchase of its own shares.
- A company shall disclose in the entity Financial Statements and group Financial Statements the accounting policies adopted by it in determining the items and amounts to be included in its balance sheet or as the case maybe its consolidated balance sheet and profit and loss account or consolidated profit and loss account.
- If the company has derivatives financial interments that it have not accounted for at fair value, there shall be stated for each class, the fair value of the derivatives in that class and the extent and nature of the derivative
- Where –
 - a company has financial assets which could be included at fair value by virtue of paragraph 38;
 - those assets are included in the company's Financial Statements at an amount in excess of their fair value; and
 - the company has not made provision for the diminution in value of those assets in accordance with paragraph 22(1), there shall be stated –
 - the amount at which either the individual assets or appropriate groupings of those assets is stated in the company's Financial Statements;
 - the fair value of those assets or groupings; and
 - the reasons for not making a provision for diminution in value of those assets, including the nature of the evidence that provides the basis for the belief that the amount at which they are stated in the Financial Statements will be recovered.
 - The amount of any provision for deferred taxation shall be shown separately from the amount of any provision for other taxation.
 - Where sums originally denominated in foreign currencies have been brought into account under any items shown in the balance sheet or profit and loss account, the basis on which those sums have been translated into euro or, if different, the functional currency of the company, shall be stated.