

Company registration number: 588401

**Ecocar Sales Limited
Trading as Ecocar Sales Limited**

Unaudited abridged financial statements

for the financial year ended 31 August 2025

Ecocar Sales Limited

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Ecocar Sales Limited

Directors and other information

Directors	Mr Sean Finn
Secretary	Joyce O'Grady
Company number	588401
Registered office	Dublin Road Kilgarve Creagh Ballinasloe Co. Galway
Business address	Dublin Road Kilgarve, Creagh Ballinasloe Co. Galway
Accountants	Lex Stronge Ltd 1 Main Street Athlone Co. Westmeath
Bankers	Allied Irish Banks 1 Custume Place Athlone Co. Westmeath

Ecocar Sales Limited

Directors report

The directors present their annual report and the unaudited abridged financial statements of the company for the financial year ended 31 August 2025.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Mr Sean Finn

Principal activities

The principal activity of the company is selling cars.

Business review

Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

Directors and secretary and their interests

The directors and secretary at the financial year end and their interests in shares in the company were as follows:

	At 31/08/25 Number	At 01/09/24 Number
Directors:		
Mr Sean Finn	100	100
Company secretary:		
Joyce O'Grady	-	-
	=====	=====

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at .

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

This report was approved by the board of directors on 23 January 2026 and signed on behalf of the board by:

Mr Sean Finn
Director

Ecocar Sales Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors report that complies with the requirements of the Companies Act 2014.

Ecocar Sales Limited

Accountants' Report to the board of directors on the Unaudited abridged financial statements of Ecocar Sales Limited

In accordance with the engagement letter dated 3 September 2025, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 31 August 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

Lex Stronge Ltd
Chartered Accountant & Registered Audit Firm

1 Main Street
Athlone
Co. Westmeath

23 January 2026

Ecocar Sales Limited

Balance sheet As at 31 August 2025

	Notes	2025 €	2024 €
Current assets	5 - 7	105,890	153,496
Creditors: amounts falling due within one year	8	<u>(140,076)</u>	<u>(196,424)</u>
Net current liabilities		<u>(34,186)</u>	<u>(42,928)</u>
Total assets less current liabilities		(34,186)	(42,928)
Accruals and deferred income	8	(3,518)	(3,350)
Net liabilities		<u>(37,704)</u>	<u>(46,278)</u>
Capital and reserves		<u>(37,704)</u>	<u>(46,278)</u>

We, as directors of Ecocar Sales Limited state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (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 financial 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 23 January 2026 and signed on behalf of the board by:

Mr Sean Finn
Director

Ecocar Sales Limited

Notes to the abridged financial statements Financial year ended 31 August 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Dublin Road, Kilgarve, Creagh, Ballinasloe, Co. Galway.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Ecocar Sales Limited

Notes to the abridged financial statements (continued) Financial year ended 31 August 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

Foreign Currencies

Transactions in foreign currencies are recorded at the rate of exchange ruling at the financial year end date. All foreign exchange differences are taken to the profit and loss account.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(46,378)	(45,703)
Profit/(loss) for the financial year	8,574	(675)
At the end of the financial year	<u>(37,804)</u>	<u>(46,378)</u>

5. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	<u>104,856</u>	<u>140,021</u>

6. Debtors

	2025	2024
	€	€
Deposit Received	<u>-</u>	<u>(1,000)</u>

Ecocar Sales Limited

**Notes to the abridged financial statements (continued)
Financial year ended 31 August 2025**

7. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	1,034	14,475
Bank overdrafts	(1,047)	-
	(13)	14,475

8. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	1,047	60,712
Other creditors	138,721	129,223
Tax and social insurance:		
PAYE and social welfare	62	62
VAT	246	6,427
Accruals	3,518	3,350
	143,594	199,774

9. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	121,722	98,885
Advances made during the financial year	1,938	22,919
Amounts repaid during the financial year	(400)	(82)
At the end of the financial year	123,260	121,722

Disclosure for each director or other person is as follows:

Sean Finn

	2025	2024
	€	€
At the start of the financial year	121,722	98,885
Advances made during the financial year	1,938	22,919
Amounts repaid during the financial year	(400)	(82)
At the end of the financial year	123,260	121,722