

**OJM ENVIRONMENTAL LTD.**

**DIRECTOR'S REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2025**

**COMPANY NUMBER 460605**

**OJM ENVIRONMENTAL LIMITED**

**Financial statements for the year ended to 31 December 2025.**

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**OJM ENVIRONMENTAL LIMITED**

**DIRECTOR AND OTHER INFORMATION**

DIRECTOR;

Marie Foley

SECRETARY:

Orla Foley

REGISTERED OFFICE:

Killane,  
Edenderry,  
Co. Offaly.

## **OJM ENVIRONMENTAL LIMITED**

### **Director's report**

The director submits her report together with the financial statements for the year ended 31 December 2025. In preparing the financial statements, the director has exercised the options available to a small private company under the Companies (Amendment) Act, 1986.

### **Principal activities and review of the business**

The company provides consultancy services to the construction industry.

### **Dividends**

The director has neither declared nor recommended payment of a dividend for the year.

### **Research and development**

The company did not engage in any research and development activities during the year.

### **Events since the year end**

There have been no significant events affecting the company since the year end.

### **Health and safety**

It is the policy of the company to ensure the health and welfare of its employees by maintaining a safe place and system of work. The policy is based on the requirements of the Safety, Health and Welfare at Work Act 1989.

### **Director and director's interests**

The name of the person who was a director during the year ended 31 December 2025 is set out on page 3.

**OJM ENVIRONMENTAL LIMITED**

**Director's report – continued**

**Director and director's interests – continued**

In accordance with the Articles of Association, the director is not required to retire by rotation.

The beneficial interest of the director of the company in the share capital of the company throughout the year was as follows:

**Ordinary Shares**

M. Foley

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**Director's Responsibilities**

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

- select suitable accounting policies and then apply them consistently:
- make judgements and estimates that are reasonable and prudent:
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable her to ensure that the financial statements comply with the Companies Act 2014. She 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.

M. Foley

**Director**

**6 January 2026**

**OJM ENVIRONMENTAL LIMITED**  
**Balance sheet as at 31 December 2025**

	Notes	2025 €	2024 €
<b>Assets employed</b>			
Current Assets		480	480
Current Liabilities	5	(59,263) (58,783)	(59,263) (58,783)
<b>Total Net Liabilities</b>		(58,783) =====	(58,783) =====
<b>Capital and Reserves:</b>			
Called up share capital	6	2	2
Profit and loss account		(58,785) <u>(58,783)</u> =====	(58,785) <u>(58,783)</u> =====

I as director of OJM ENVIRONMENTAL LIMITED 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 and liabilities and financial position of the company at the end of its financial year and of the profit and 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; 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.
- On behalf of the board:

M. Foley

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**Director**  
**6 January 2026.**

## OJM ENVIRONMENTAL LIMITED

### Notes to the financial statements:

#### 1. Accounting policies

##### a) Historical cost convention

These financial statements have been prepared under the historical cost convention.

##### b) Turnover

Turnover represents the sales value of goods and services to third parties, exclusive of value added tax.

##### c) Depreciation

Fixed assets are depreciated to write off the cost over their expected useful lives at the following annual rates:

Motor vehicles	- 20% straight line
Office building	- 10% straight line
Plant & equipment	- 10% straight line
Office equipment	- 10% straight line

##### d) Stocks

Stocks and work in progress are valued at the lower of cost and net realizable value. In the case of work in progress, cost comprises direct materials, direct labor and an appropriate proportion of manufacturing fixed and variable overheads to the extent that they relate to the period of production. Raw materials cost comprises invoice cost, exclusive of value added tax, together with freight and carriage costs incurred. Net realizable value comprises the actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing, selling and distribution.

##### e) Taxation

Corporation tax is based on results for the year.

## OJM ENVIRONMENTAL LIMITED

### Notes to the financial statements:

#### 1. Accounting policies – cont'd

##### f) Foreign currencies

The accounts are expressed in Euro (€)

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the balance sheet date and revenues, costs and non-monetary assets at the exchange rates ruling at the dates of the transactions.

Profits and losses arising from foreign currency translations and on settlement of amounts receivable and payable in foreign currency are dealt with through the profit and loss account.

##### g) Leased assets

Assets held under leasing arrangements that transfer substantially all the risks and rewards of ownership to the company are capitalized. The capital element of the related rental obligations is included in creditors. The interest element of the rental obligations is charged to the profit and loss account to produce a constant periodic rate of charge.

Rentals in respect of all other assets are charged to the profit and loss account.

#### 2. Employees and remuneration

The average number of persons employed by the company during the financial period was and is analyzed into the following:

	<b>2025</b>
Directors Remuneration	0
	=====
<b>3. Interest payable and similar charges</b>	
Bank interest and charges	-
<b>4. Creditors</b>	
Loan account	53,798
Corporation tax	5,465
	<u>59,263</u>
<b>6. Share Capital</b>	
Authorized	
100,000 ordinary shares of €1.00 each	€100,000
Allotted, called up and fully paid:	
2 Ordinary shares of €1 each	2
	<u>          </u>

#### 7. Approval of the financial statements

The financial statements were approved by the board on 6 January 2026.

