

Ecoboost Limited

a "micro" exempt company, as defined by Companies (Accounting) Act 2017

Audit Exempt Company

Abridged Financial Statements

12 months Ended 28th February 2025

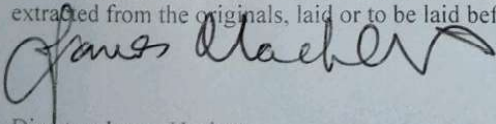
Company Registration Number 718802

This report is made solely to the company's members as a body in accordance with the requirements of the Companies Act 2014. The financial statements are been prepared in accordance with the mirco-companies regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime"

Ecoboost Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided by Chapter 15 of Part 6 of the Companies Act 2014.

Overall Certificate Section 347(2)(b) Companies Act 2014

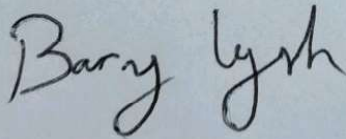
We hereby certify that all financial statements documents which are required under Part 6 of the companies Act 2014 to be annexed the annual return, have been so annexed and that they are a true copies of the originals or information extracted from the originals, laid or to be laid before the relevant general meeting or presented to the members.



Director: James Hackett

2.1.2025

Secretary: Barry Lynch



2.1.2025

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Financial Statements

For The 12 months Ended 28th February 2025

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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 Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing these the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

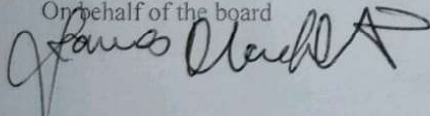
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the asset, liabilities, financial position and profit and loss of the company to be determined with reasonable accuracy and enable them to ensure that the statutory financial statements and directors report comply with the Companies Act 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.

Directors' declaration on unaudited financial statements

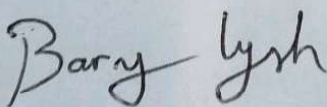
In relation to the financial statements

- 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.
- The directors confirm that they made available all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the 10 months ended 31st December 2024.

On behalf of the board



James Hackett
Director



Barry Lynch
Director

Date: 2nd January 2026

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Abridged Balance Sheet as at 28th February 2025

	Notes	2025	2024
		€	€
Current Assets			
Stocks		18,697	19,113
Cash at bank and in hand		1,683	2,828
		<u>20,380</u>	<u>21,941</u>
Creditors: amounts falling due within one year		<u>(20,141)</u>	<u>(22,141)</u>
Net Current Liabilities		<u>239</u>	<u>(200)</u>
Total Assets Less Current Liabilities		<u>239</u>	<u>(200)</u>
Capital and Reserves			
Called up share capital		240	240
Profit and loss Brought forward		(200)	(1,788)
Profit and loss for the 10 months		<u>199</u>	<u>1,348</u>
Equity Shareholders' Funds		<u>239</u>	<u>(200)</u>

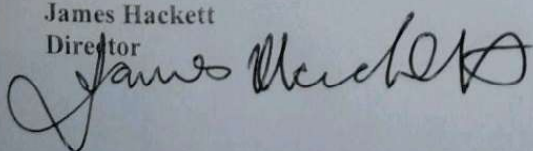
The company qualifies for the micro companies regime on the grounds that section 280D of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime;

We as directors of Ecoboost Limited, state that:

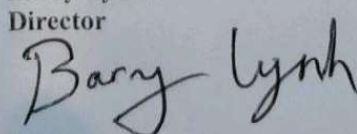
- the company is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied;
- the shareholders of the company have not served a notice on 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 on 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 Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

The financial statements were approved by the Board on and signed on its behalf by

James Hackett
Director



Barry Lynch
Director



2.1.26

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Notes to the Abridged Unaudited Financial Statements for the 12 months ended 28th February 2025

1. Statement of Accounting Policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention

Ecoboost Limited' registered office is Trim Road, Longwood, Enfield. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 718802.

Basis of preparation

The audited financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

Statement of compliance

The financial statements of the company for the year ended 28th February 2024 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish Statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 105) "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council as promulgated by Association of Chartered Certified Accountants.

These are the company's first set of financial statements prepared in accordance with FRS105.

An entity that meets all the following conditions:

- A) It is a company established under company law;
- B) It qualifies as a micro-entity in accordance with section 280D of the Act; and
- C) It is not excluded from being treated as a micro-entity under section 280D(4) of the Act.

Micro-entities are a subset of small companies as defined in the Companies (Accounting) Act 2017:

1.2 Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of discounts and rebates.

1.3 Stock

Stock is valued at the lower of cost and net realisable value.

1.4 Trade and other debtors

Trade and other debtors are recognised initially at transaction price, unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at market rate.

1.5 Cash at bank and on hand

Cash at bank and on hand includes cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

1.6 Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less, if not they are presented as non-current liabilities. Trade Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective rate of interest.

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Notes to the Abridged Unaudited Financial Statements for the 12 months ended 28th February 2025

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1.7 Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account.

Current Tax

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated on the profits of the year. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Deferred Tax

FRS 105 does not require a provision for deferred tax if applicable.

2. Directors and secretary and their interests

The present membership of the board is listed on the 'Directors and other information' page

The who served during the 10 months and in the company are as stated below:

	Ordinary shares	
	31 Dec '24	28 Feb '24
James Hackett	50	-
Barry Lynch	50	40

3. Going concern

After making enquiries, the directors have a reasonable expectation that the company have adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

4. APB Ethical Standard - Provisions Available for Small Entities

In common with most small businesses of our size and nature we use our auditors to assist the preparation of the Financial Statements and to prepare and submit returns to the Revenue Commissioners and Companies Registration Office.

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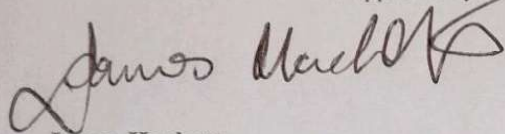
Notes to the Abridged Unaudited Financial Statements for the 12 months ended 28th February 2025

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5. Approval of financial statements

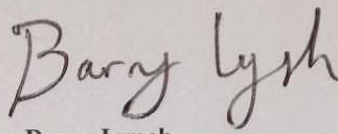
The financial statements are been prepared in accordance with the mirco-companies regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime"

The financial statements were approved by the Board on and signed on its behalf by



James Hackett
Director

2.1.26



Barry Lynch
Director

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