

OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014

Company Name: ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES & PLANNING EXPERTS LIMITED

Company Number: 650428

Financial Year: 30th April 2025

CERTIFICATE:

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

Signature: 
Secretary

Name: Ashley Trust Limited
Date: 23rd March 2026

Signature: 
Director

Name: Andrew Lis
Date: 23rd March 2026

ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES AND PLANNING EXPERTS LTD

ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH APRIL 2025

(As modified by Sections 352 and 353 of the Companies Act 2014)

Registration Number 650428

ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES AND PLANNING EXPERTS LTD

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ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES AND PLANNING EXPERTS LTD

Company Information

Directors

Andrew Lis

Secretary

Ashley Trust Limited

Company Number

650428

Registered Office

13 Herbert Street
Dublin 2

Business Address

13 Herbert Street
Dublin 2

Bankers

AIB Bank
7/12 Dame Street
Dublin 2

ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES AND PLANNING EXPERTS LTD

DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30TH APRIL 2025

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and the accounting standards issued by the Financial Reporting Council, including FRS 102 the Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company, as at the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
 - make judgements and accounting estimates that are reasonable and prudent;
 - state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business
- to ensure the safeguarding of 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 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 assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, and enable them to ensure that the 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.

On behalf of the Board

Andrew Lis



)
) Directors
)

23rd March 2026

ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES AND PLANNING EXPERTS LTD

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2025

In relation to the statutory financial statements as set out on pages 5 to 13.

- 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th April 2025.

On behalf of the Board

Andrew Ivis



23rd March 2026

)
) Directors
)

ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES AND PLANNING EXPERTS LTD

ABRIDGED BALANCE SHEET
AS AT 30TH APRIL 2025

	<u>2025</u>	<u>2024</u>
	Notes	€
	€	€
<u>FIXED ASSETS</u>		
<u>CURRENT ASSETS</u>		
Inventories	2 83,090	112,294
Trade and other receivables	3 129,210	88,752
Cash and cash equivalents	877,432	982,619
	<u>1,089,732</u>	<u>1,183,665</u>
<u>CREDITORS: AMOUNTS</u>		
<u>FALLING DUE WITHIN</u>		
<u>ONE YEAR</u>	4 (1,063,204)	(1,070,804)
<u>NET CURRENT ASSETS</u>	<u>26,528</u>	<u>112,861</u>
<u>TOTAL ASSETS LESS</u>		
<u>CURRENT LIABILITIES</u>	26,528	112,861
after more than one year	-	-
<u>Net Assets</u>	<u>26,528</u>	<u>112,861</u>
<u>CAPITAL AND RESERVES</u>		
Called up share capital presented as equity	7 100	100
Profit and loss account	8 26,428	112,761
<u>EQUITY SHAREHOLDERS' FUNDS</u>	<u>26,528</u>	<u>112,861</u>

ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES AND PLANNING EXPERTS LTD

We, as directors of Environmental Supply Chain Alternatives and Planning Experts Limited, 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 complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (d) we acknowledge the company's obligations under 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 profits 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.

We, as directors of Environmental Supply Chain Alternatives and Planning Experts Limited, state that - the company has relied on the specified exemption contained in Section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company that qualifies for the small companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved and authorised for issue by the Board on 23rd March 2026 and signed on its behalf by



Andrew Lis
Director

ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES AND PLANNING EXPERTS LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2025

1. Accounting Policies

The principal activity of the company is the Recycling Supply Chain Consultants and Commodities (Metals) Brokers The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared on the going concern basis, under historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and promulgated by The Association of Chartered Certified Accountants and The Institute of Certified Public Accountants in Ireland including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as adapted by Section 1A of FRS 102 and the Companies Act 2014.

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

1.2. Revenue

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 value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

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

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES AND PLANNING EXPERTS LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2025

1.3. 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, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

(i) Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

(ii) Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred tax taxation assets and liabilities are not discounted.

1.4. Inventories

Inventories comprise consumable items and goods held for resale. Inventories are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period inventories are assessed for impairment. If an item of inventory is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss accounts. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES AND PLANNING EXPERTS LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH APRIL 2025

1.5. Trade receivables

Trade receivables are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

1.6. Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

1.7. Trade payables

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

1.8. Borrowings

Borrowings are recognised initially at the transaction price (present value of cash payable to the bank, including transaction costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Borrowings are classified as current liabilities unless the Company has a right to defer settlement of the liability for at least 12 months after the reporting date.

ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES AND PLANNING EXPERTS LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2025

1.9. Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Defined contribution pension plans

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

1.10. Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

1.11. Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

2. Inventories

	<u>2025</u>	<u>2024</u>
Raw materials and consumables	€	€
Finished Goods	83,090	112,294
	-	-

The net replacement cost of stocks is not expected to be materially different from that shown above.

ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES AND PLANNING EXPERTS LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2025

3. Trade and other receivables

	<u>2025</u>	<u>2024</u>
	£	£
Trade debtors	90,265	87,257
VAT Refund	3,053	1,495
Prepayments and other debtors	35,892	-
	<u>129,210</u>	<u>88,752</u>

The fair values of trade and other receivables approximate to their carrying amounts.

4. Trade and other payables within one year

	<u>2025</u>	<u>2024</u>
	£	£
Accruals & other creditors	2,000	2,000
Corporation tax	-	7,700
Directors' current account	1,061,204	1,061,104
	<u>1,063,204</u>	<u>1,070,804</u>

Amounts owed to directors are unsecured, interest free and repayable on demand.

5. Capital Commitments

There were no capital commitments at the year ended 30th April 2025.

6. Post Balance Sheet events

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

ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES AND PLANNING EXPERTS LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2025

7. Share capital

	<u>2025</u>	<u>2024</u>
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1.00 each	1,000,000	1,000,000
Allotted, called up and fully paid equity	=====	=====
100 Ordinary shares of €1.00 each	100	100
	=====	=====

Directors and their Interests

The directors who served during the year and their interests in the company are as stated below:

	<u>Ordinary</u>	<u>Ordinary</u>
	<u>Shares</u>	<u>Shares</u>
	<u>2025</u>	<u>2024</u>
Andrew Lis	100	100
	-	-
	-	-
	-	-

8. Reserves

	<u>Equity</u>	<u>Capital</u>	<u>Other</u>	<u>Retained</u>	<u>Total</u>	
	<u>Share</u>	<u>Share</u>	<u>Conversion</u>	<u>Reserves</u>	<u>Earnings</u>	
	<u>Capital</u>	<u>Premium</u>	<u>Reserve</u>	<u>Reserves</u>	<u>Earnings</u>	
	€	€	€	€	€	
Balance at 1st May 2023	100	-	-	-	58,860	58,960
Profit for the year	-	-	-	-	53,901	53,901
Balance at 30th April 2024	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,761</u>	<u>112,861</u>
Balance at 1st May 2024	100	-	-	-	112,761	112,861
Profit for the year	-	-	-	-	(86,333)	(86,333)
Balance at 30th April 2025	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,428</u>	<u>26,528</u>

ENVIRONMENTAL SUPPLY CHAIN ALTERNATIVES AND PLANNING EXPERTS LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2025

9. Approval of financial statements

The financial statements were approved by the Board on 23rd March 2026 and signed on its behalf by:



Andrew Lis
Director