

Company Number: 458803

Greener on This Side Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 November 2025

Greener on This Side Limited

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Greener on This Side Limited
DIRECTORS AND OTHER INFORMATION

Directors	Michelle Mc Dermott Ramon Mc Dermott
Company Secretary	Michelle Mc Dermott
Company Number	458803
Registered Office and Business Address	117/126 Upper Sheriff Street Dublin 1
Accountants	Visio Advisory Limited Chartered Accountants 182 Howth Road Sutton Cross Dublin 13
Bankers	Allied Irish Banks plc 87 North Strand Road Dublin 3
Solicitors	O'Donnell Sweeney Eversheds One Earlsfort Court Earlsfort Terrace Dublin 2

Greener on This Side Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 November 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the 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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 date 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 for the company financial statements 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.

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, 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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 have made available to Visio Advisory Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and 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 financial year ended 30 November 2025."

Signed on behalf of the board

Michelle Mc Dermott
Director

11 March 2026

Ramon Mc Dermott
Director

11 March 2026

Greener on This Side Limited

BALANCE SHEET

as at 30 November 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>90,450</u>	<u>40,944</u>
Current Assets			
Stocks	7	29,300	33,798
Debtors	8	13,831	10,295
Cash and cash equivalents		544,900	540,377
		<u>588,031</u>	<u>584,470</u>
Creditors: amounts falling due within one year	9	<u>(413,246)</u>	<u>(369,349)</u>
Net Current Assets		<u>174,785</u>	<u>215,121</u>
Total Assets less Current Liabilities		<u>265,235</u>	<u>256,065</u>
Capital and Reserves			
Called up share capital presented as equity		2	2
Retained earnings		265,233	256,063
Shareholders' Funds		<u>265,235</u>	<u>256,065</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Greener on This Side 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 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),

(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 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 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 11 March 2026 and signed on its behalf by:

Michelle Mc Dermott
Director

Ramon Mc Dermott
Director

Greener on This Side Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 November 2025

	Called up share capital €	Retained earnings €	Total €
At 1 December 2023	2	254,688	254,690
Profit for the financial year	-	1,375	1,375
At 30 November 2024	2	256,063	256,065
Profit for the financial year	-	9,170	9,170
At 30 November 2025	2	265,233	265,235

Greener on This Side Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 November 2025

1. General Information

Greener on This Side Limited is a company limited by shares incorporated in Ireland. 117/126 Upper Sheriff Street, Dublin 1 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 November 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 12.5% Straight Line
Fixtures, fittings and equipment	- 12.5% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Greener on This Side Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 November 2025

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Going concern

The company made a good profit during the year and the Directors are confident about the future of the business. The directors are of the opinion that the company will operate as a going concern for the foreseeable future.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	18,976	11,020
	<u><u> </u></u>	<u><u> </u></u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 20, (2024 - 20).

6. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 December 2024	11,007	113,504	124,511
Additions	-	68,482	68,482
	<u> </u>	<u> </u>	<u> </u>
At 30 November 2025	11,007	181,986	192,993
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 December 2024	11,007	72,560	83,567
Charge for the financial year	-	18,976	18,976
	<u> </u>	<u> </u>	<u> </u>
At 30 November 2025	11,007	91,536	102,543
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 30 November 2025	-	90,450	90,450
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 30 November 2024	-	40,944	40,944
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

7. Stocks	2025	2024
	€	€
Finished goods and goods for resale	29,300	33,798
	<u><u> </u></u>	<u><u> </u></u>

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors	2025	2024
	€	€
Trade debtors	5,950	2,355
Prepayments	7,881	7,940
	<u><u> </u></u>	<u><u> </u></u>
	13,831	10,295
	<u><u> </u></u>	<u><u> </u></u>

Greener on This Side Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 November 2025

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	101,732	88,919
Taxation	37,014	69,543
Other creditors	-	616
Accruals	274,500	210,271
	<u>413,246</u>	<u>369,349</u>

10. Income Statement

	2025	2024
	€	€
At 1 December 2024	256,063	254,688
Profit for the financial year	9,170	1,375
At 30 November 2025	<u>265,233</u>	<u>256,063</u>

11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 November 2025.

12. Directors' remuneration

	2025	2024
	€	€
Remuneration	<u>260,000</u>	<u>210,000</u>

13. Related party transactions

During the year there were charges of €17,400 (2024 - €17,140) for Administration services and €52,541 (2024 - €49,958) for Rent which was charged by The Liffey Trust a company with whom there are directors in common.

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 11 March 2026.