



THE PLANET CALLS

CRO APPENDIX 2 - MICRO COMPANY - AUDIT EXEMPT
ABRIDGED COMPANIES ACT ENTITY FINANCIAL STATEMENTS
 (Non-Group Situation)

THE PLANET CALLS COMPANY LIMITED BY GUARANTEE

662035

Unaudited Financial Statements

31 January 2026

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NAMES OF DIRECTORS AND OTHER COMPANY INFORMATION

<u>Tax Registration No:</u>	3790722GH
<u>Place of Registration:</u>	IRELAND
<u>Legal form of Company:</u>	THE PLANET CALLS COMPANY LIMITED BY GUARANTEE NON-PROFIT ORGANIZATION MICRO SIZE COMPANY
<u>Registered Office:</u>	GROUND FLOOR, 71 LOWER BAGGOT STREET, DUBLIN, IRELAND D02 P593
<u>Directors:</u>	LESLIE MALIEPAARD AMOR SETTER
<u>Secretary:</u>	LESLIE MALIEPAARD
<u>Auditor:</u>	N/A –MICRO SIZED COMPANY
<u>Bankers:</u>	BANK OF IRELAND
<u>Solicitors:</u>	N/A

The Planet Calls CLG
Profit and Loss Statement
7 June 2025 - 31 January 2026

	Notes	Current Year In Euros
Income		
Lifesaver Project Grant	1 & 14A(i)	0.00
Total Income		0.00
Gross Profit	1 & 14A(ii)	0.00
Expenses		
	1 & 14B(1-17)	
Bank Charges	14B(1)	30.00
Business Development/Grant Writing	14B(2)	0.00
Consulting & Design Fees	14B(3)	0.00
Director Related Write Offs	14B(4)	0.00
Dues & Subscriptions	14B(5)	20.00
Legal and professional fees	14B(6)	0.00
Lifesaver Bank Charges	14B(7)	116.60
Lifesaver Community Manager Cost	14B(8)	1 000.00
Lifesaver Film Shoot -Cameraman/Editor/Script	14B(9)	0.00
Lifesaver Cameraman & Ed.- Film + Script		941.93
Total Lifesaver Film Shoot -Cameraman/Editor/Script		941.93
Lifesaver Graphic Designer Cost	14B(10)	0.00
Lifesaver Graphic Design - Brochures/Cards/Flyer		0.00
Lifesaver Graphic Design -Social Media Visuals		1 876.67
Total Lifesaver Graphic Designer Cost		1 876.67
Lifesaver Newsletter	14B(11)	0.00
Lifesaver Office Supplies	14B(12)	0.00
Lifesaver Office Supp - Computer Software		187.20
Lifesaver Office Supp - Domain		0.00
Lifesaver Office Supp - Gifts & Advertising & Rent		257.69
Lifesaver Office Supp.- Hosting & Internet		15.98
Total Lifesaver Office Supplies		460.87
Lifesaver Personnel Cost	14B(13)	4 925.59
Lifesaver Podcast Producer cost	14B(14)	0.00
Lifesaver Podcast Prod.-Quarterly Production		0.00
Lifesaver Podcast Producer - Host		0.00
Total Lifesaver Podcast Producer cost		0.00

Profit and Loss Statement

7 June 2025 - 28 February 2026 (continued...)

	Notes	Current Year In Euros
Lifesaver Project Accountant	14B(15)	3 400.00
Lifesaver Project Manager Cost		0.00
Lifesaver Travel & Conference Cost	14B(16)	
Lifesaver Travel & Conf. - Accommodation		578.47
Lifesaver Travel & Conf.- Meals & Entertainment		94.35
Lifesaver Travel & Conf.- Transport		894.97
Lifesaver Travel & Confer. - Miscellaneous		0.00
Total Lifesaver Travel & Conference Cost		1 567.79
Rent or Lease Payments	14B(17)	
Rent		263.84
Total Rent or Lease Payments		263.84
Total Expenses		14 603.29
Net Earnings	15	-14 603.29
LIFESAVER PROJECT (Adjustment)		
Deferred Revenue YR ending 06.06.2025 For Accrued Liabilities ending YR 31.01.2026	16	16 475.19
Less Accrued Liabilities YR ending 07.06.2025 to 31.01.2026	16	-16 475.19
Net Deferred Income For Accrued Liabilities as at 31.01.2026		0.00

The Planet Calls CLG
Balance Sheet
As of 31 January 2026

	Notes	Current Year In Euros
Assets		
Called up Share Capital Not Paid		0.00
Fixed Assets		0.00
<u>Current Assets</u>		
Accounts receivable		
Accounts Receivable (A/R)		0.00
Total Accounts receivable		0.00
BOI Current Account Balance	15A	78.66
<u>Total Current Assets</u>		78.66
Total Assets	16	78.66
 Capital & Reserves & Liabilities		
<u>Capital and Reserves</u>		
Net Income	15B	-289.04
Opening Balance Equity	15C	1 210.00
Retained Earnings	15D	-842.30
<u>Total Capital and Reserves (Shareholders' Equity)</u>		78.66
 <u>Current Creditors and Liabilities</u>		
BOI Credit Card	15E(i)	0.00
SOLDO Credit Card	15E(ii)	0.00
Amor Setter Loan Account	15E(iii)	0.00
Leslie Maliepaard Loan Account	15E(iv)	0.00
TPC/LS Loan from Leslie Maliepaard	15E(v)	0.00
VAT Exempt (0%) Payable		0.00
<u>Total Current Creditors and Liabilities</u>		0.00
 <u>Non-Current Liabilities -Adjustment</u>		
Deferred Revenue & Accrued Liabilities -Lifesaver Project	15F(i) & 16	0.00
Fortrino/J.Maliepaard Loan account	15F(ii)	0.00
<u>Total Non-Current Liabilities</u>		0.00
 Total Capital & Reserves & Liabilities	 16	 0.00

Accrual Basis Sunday , February 8 2026 04:17 PM GMT+2:00

AUDIT EXEMPTION STATEMENT

We the directors of The Planet Calls CLG (non-profit organization) state that: -

- (a) these financial statements have been prepared in accordance with the micro companies' regime.
- (b) the company is availing itself of the exemption provided for by chapter 15 of part 6 of the companies act 2014.
- (c) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the companies act 2014.
- (e) 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 the companies act 2014 relating to financial statements so far as they are applicable to the company.
- (f) the company has relied on the specified exemption contained in section 352 as a micro company; we have done so on the ground 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.

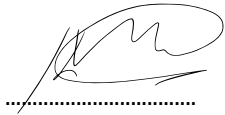
ON BEHALF OF THE PLANET CALLS

Typed Name of Signatory
 LESLIE MALIEPAARD
 Director

Typed Name of Signatory
 AMOR SETTER
 Director

Date: 31/01/2026

Date: 31/01/2026



.....



.....

Typed Name of Signatory
 LESLIE MALIEPAARD
 Secretary

(COMPANY STAMP)

Date: 31/01/2026



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NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 January 2026

Micro companies, under the terms of section 325 Companies Act 2014 as amended by Section 41 Companies (Accounting) Act 2017, are not required to prepare a director's report provided that the information required under section 328 CA 2014 is included as a note or a footnote to the balance sheet. (Section 328 - refers to acquisition or disposal of own shares).

1. Principal Activity and Significant Accounting Policies:

Organization

The Planet Calls CLG of Ireland (the Organization), was incorporated on 6 December 2019.

The Organization is governed by Directors who oversee the Organization's operations. Revenues to support the Organization are primarily received from grants, donations and services.

Main Objectives

The main objective for which the company is established is to provide communication solutions and full-service support to communicate and engage around the world's most pressing environmental and social challenges in line with UN Sustainable Development Goals (SDG).

Subsidiary Objectives

The company is committed to supporting sustainability, circular economy, social and environment wellness knowledge with communications and creative expertise and networks.

Accounting policies (Section 321)

Basis of Preparation

The accompanying financial statements have been prepared in accordance with standards for not-for-profit organizations adopted by Charities Regulator in Ireland. The accounts are stated on the historical cost basis and on a basis which enables the profits/loss to be calculated in accordance with Irish Generally Accepted Accounting Practice. The Accounting software used to prepare all financial statements/reports, is QuickBooks and prepared by The Planet Calls bookkeeper.

Turn Over

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax as Vat Exempt.

Tangible Assets

Tangible assets are measured at cost less accumulated depreciation. There are zero Tangible Assets for The Planet Calls for both the Current and Previous Years as reflected on the Balance Sheet.

Stocks/Services

Cost includes all costs incurred in the normal course of business in bringing the service to its present location and condition. All services invoiced have 0.00 profit, as cost/expenditure of the service is either precisely the invoiced amount to the customer or more than the invoiced amount.

2. Director's Remuneration and Transactions: (Section 305)

Micro Companies are exempted from the requirements of section 305 - disclosure of directors' remuneration and are exempted from the requirements of section 305a - payments to third parties for services of directors.

3. Other arrangements and transactions in which the directors and other officers have a material interest: (Section 309)

Micro Companies are exempted from the requirements of section 309 - other arrangements and transactions in which the directors have material interest.

4. Credit Institutions: (Section 310)

Micro Companies are exempted from section 309 see point 3.

5. Related undertakings: (Section 316)

Micro Companies are exempt from the requirements of section 314 - information on related undertakings.

6. Particulars of staff: (Section 317)

Micro Companies are exempt from the requirements of section 317 - disclosures of particulars of staff.

7. Details of authorized share capital, allotted/issued share capital and of movements: (Section 318)

Micro Companies are exempted from the requirements of section 318 - details of authorized share capital, allotted share capital and movements.

8. Financial assistance provided for the purchase of the company's own shares: (Section 319)

Micro Companies are exempted from the requirements of section 319 - financial assistance for purchase of own shares.

9. The holding of own shares or shares in a holding undertaking: (Section 320)

The Organization is a nonprofit and does not include shareholders and does not determine ownership by a percentage of shares.

10. Remuneration for audit work, audit related work and non-audit work: (Section 322)

Micro Companies are exempted from section 322(2) - disclosure of remuneration for audit, audit-related work and non-audit work.

11. Arrangements not included in balance sheet: (Section 323)

Micro Companies are exempted from section 323 - information on arrangements not included in the balance sheet.

12. Lifesaver Project Grant:

A grant was awarded by the European Commission and can only be used in the conduct of the Lifesaver project for the delivery of certain services. These amounts are recognized in the fiscal year as the related expenditures are incurred or performed.

13. Subsequent Event - Voluntary Strike-Off

Subsequent to the end of the financial period (31.01.2026), the directors have resolved to apply for the voluntary strike-off of the company under Section 733 of the Companies Act 2014. The company has ceased trading, has no ongoing business activities, and has no outstanding liabilities as at the date of approval of these financial statements.

These financial statements have therefore been prepared on the basis that the company will not continue as a going concern.

14. PROFIT & LOSS ANALYSIS (DETAILED)

	Current Year	
(A) <u>INCOME</u>	07/06/25 - 31/01/26	
(i) LIFESAVER PROJECT GRANT	0.00	
<u>Total</u>		<u>€ 0.00</u>
Current Year		
07/06/25 - 31/01/26		
(ii) GROSS PROFIT -TPC		
LIFESAVER GRANT INCOME	0.00	
<u>Total</u>		<u>€ 0.00</u>
(B) <u>EXPENSES</u>		
Current Year		
07/06/25 - 31/01/26		
(1) BANK CHARGES		
CREDIT CARD GOVERNMENT DUTY FEE	30.00	
<u>Total</u>		<u>€ 30.00</u>
Current Year		
07/06/25 - 31/01/26		
(2) BUSINESS DEVELOPMENT/GRANT WRITING		
N/A	0.00	
<u>Total</u>		<u>€ 0.00</u>
Current Year		
07/06/25 - 31/01/26		
<u>(3) CONSULTING & DESIGN FEES</u>		
N/A	0.00	
<u>Total</u>		<u>€ 0.00</u>
Current Year		
07/06 - 31/01/2026		
<u>(4) DIRECTOR RELATED WRITE OFFS -TPC</u>		
N/A	0.00	
<u>Total</u>		<u>€ 0.00</u>



EXPENSES ANALYSIS CONTINUED....

Current Year

07/06/25 - 31/01/26

(5) DUES AND SUBSCRIPTIONS

CORE/CRO B1 ANNUAL SUBMISSION FEE -06.06.2025

20.00

Total**€20.00**

Current Year

07/06/25 - 31/01/26

(6) LEGAL AND PROFESSIONAL SERVICES -TPC

N/A

0.00

Total**€0.00**

Current Year

07/06/25 - 31/01/26

(7) LIFESAVER PROJECT -BANK CHARGES COSTS

CURRENT ACCOUNT MAINTENANCE FEES + EXCHANGE FEES

80.60

CREDIT CARD ANNUAL FEES + EXCHANGE FEES

36.00

Total**€ 116.60**

Current Year

07/06/25 - 31/01/26

(8) LIFESAVER PROJECT COMMUNITY MANAGER (SOCIAL MEDIA) COSTS

ATESTA -AYO -SM -JUN 2025

200.00

ATESTA -AYO -SM -JUL 2025

200.00

ATESTA -AYO -SM -AUG 2025

200.00

ATESTA -AYO -SM -SEP 2025

200.00

ATESTA -AYO -SM -OCT 2025

200.00

Total**€ 1,000.00**

Current Year

07/06/25 - 31/01/26

(9) LIFESAVER PROJECT FILM/VIDEO - CAMERAMAN/EDITOR/SCRIPT COSTS

FILM/VIDEO PRODUCTION -BARBORA - POST PRODUCTION EDITING

352.16

FILM/VIDEO PRODUCTION - BALANCE OF SOUND SURGEON INVOICE

589.77

Total**€ 941.93**

EXPENSES ANALYSIS CONTINUED....**Current Year****07/06/25 - 31/01/26****(10) LIFESAVER GRAPHIC DESIGN COSTS**

SOCIAL MEDIA VISUALS -NUBLA -JUN 2025	345.43
SOCIAL MEDIA VISUALS -NUBLA -JUL 2025	345.10
SOCIAL MEDIA VISUALS + PITCH +INVITE -NUBLA -AUG 2025	495.60
SOCIAL MEDIA VISUALS -NUBLA -SEP 2025	345.09
SOCIAL MEDIA VISUALS -NUBLA -OCT 2025	345.45

Total**€ 1 876.67****Current Year****07/06/25 - 31/01/26****(11) LIFESAVER NEWSLETTER COSTS**

N/A 0.00

Total**€ 0.00****Current Year****07/06/25 - 31/01/26****(12) LIFESAVER OFFICE SUPPLIES COSTS**

COMPUTER SOFTWARE - CANVA + QUICKBOOKS	187.20
HOSTING & INTERNET - SITEGROUND	15.98
DOMAIN NAME - GO DADDY	0.00
GIFTS & ADVERTISING & RENT	257.69

Total**€460.87****Current Year****07/06/25 - 31/01/26****(13) LIFESAVER PERSONNEL COSTS**

AMOR SETTER - PROJECT CREATIVE DIRECTOR -LESS AUG 2025 P/C OWED	2 425.59
LESLIE MALIEPAARD - PROJECT COMMUNICATION & DISSEMINATION DIRECTOR	2 500.00

Total**€ 4 925.59****Current Year****07/06/25 - 31/01/26****(14) LIFESAVER PODCAST COSTS**

N/A 0.00

Total**€0.00**

EXPENSES ANALYSIS CONTINUED....**Current Year****07/06/25 - 31/01/26****(15) LIFESAVER PROJECT ACCOUNTANT/BOOKKEEPER COSTS**

BOOKKEEPER + RESEARCHER +ADMIN ETC.-J.MATTHEWS -4 MONTHS @ 500pm & 2 MONTHS @ 700pm LESS 5 x MONTHS ADVANCE REPAYMENT

3 400.00

Total**€3 400.00****Current Year****07/06/25 - 31/01/26****(16) LIFESAVER TRAVEL & CONFERENCE COSTS**

LIFESAVER - ACCOMMODATION FOR AMOR & LESLIE - FINAL AGM OCT 2025

578.47

LIFESAVER - MEALS & REFRESHMENTS FOR AMOR & LESLIE - FINAL AGM OCT 2025

94.35

LIFESAVER - TRANSPORT & FLIGHTS FOR AMOR & LESLIE- FINAL AGM OCT 2025

894.97

Total**€ 1 567.79****Current Year****07/06/25 - 31/01/26****(17) RENT OR LEASE PAYMENTS**

KINORE RENT PAID FOR 6 MONTHS

263.84

Total**€263.84****15. BALANCE SHEET ANALYSIS (DETAILED)****Current Year****07/06/25 - 31/01/26****(A) BANK/ASSETS**

ACCOUNTS RECEIVABLE (A/R)

0.00

CASH ON HAND (BOI TPC CURRENT ACCOUNT)

78.66

Total Bank/Assets**€78.66****Current Year****01/01/26 - 31/01/26****(B) NET INCOME**

INCOME

0.00

LESS EXPENSES JAN 2026 (QUICKBOOKS-25.20 + RENT -263.84)

-289.04

Total Net Income**-€ 289.04****Current Year****07/06/25 - 31/01/26****(C) OPENING BALANCE EQUITY**

BALANCE B/FWD FROM 06/06/2025

1 210.00

Total Opening Balance Equity**€1 210.00**

15. BALANCE SHEET ANALYSIS (CONTINUED).....

	Current Year
<u>(D) RETAINED EARNINGS</u>	07/06/25 - 31/01/26
NET INCOME -01/01/2026 -31/01/2026 (289.04) + BANK BALANCE (78.66)	367.70
LESS OPENING BALANCE EQUITY AS AT 31/01/2026	-1 210.00
LESS CREDIT CARD BALANCE AS AT 31/01/2026	0.00
<u>Total Retained Earnings</u>	<u>€-842.30</u>

	Current Year
<u>(E) CURRENT LIABILITIES</u>	07/06/25 - 31/01/26
<u>(i) BOI TPC CREDIT CARD</u>	
BALANCE B/FWD 07/06/2025 OWING	1 793.24
PLUS EXPENSES PAID AS AT 31/01/2026	4 554.26
LESS MONTHLY REPAYMENTS TO CREDIT CARD (2025 -2026)	-6 347.50
<u>Sub -Total</u>	0.00
<u>(ii) SOLDO TPC CREDIT CARD</u>	
OPENING BALANCE - ACCOUNT CLOSED PREVIOUSLY REPORTED	0.00
<u>Sub -Total</u>	0.00
<u>(iii) AMOR SETTER LOAN ACCOUNT</u>	
WRITTEN OFF PREVIOUSLY REPORTED	0.00
<u>Sub -Total</u>	0.00
<u>(iv) LESLIE MALIEPAARD LOAN ACCOUNT</u>	
WRITTEN OFF PREVIOUSLY REPORTED	0.00
<u>Sub -Total</u>	0.00
<u>(V) TPC/LS CASH LOAN FROM LESLIE MALIEPAARD</u>	
SETTLED IN PREVIOUS YEAR	0.00
<u>Sub -Total</u>	0.00
<u>Total Current Liabilities</u>	<u>€ 0.00</u>

15. BALANCE SHEET ANALYSIS (CONTINUED).....

	Current Year
	07/06/25 - 31/01/26
<u>(F) NON - CURRENT LIABILITIES</u>	
<u>(i) DEFERRED REVENUE & ACCRUED LIABILITIES -LIFESAVER PROJECT</u>	
JOURNAL ENTRY 61 -30/06/2025 - DEFERRED REVENUE FOR ACCRUED LIABILITIES TILL 30/11/2025	16 475.19
JOURNAL ENTRY 62 -30/11/2025 - LESS PROJECT EXPENSES 07/06/2025 to 30/11/2025 PAID	-16 475.19
<u>Sub -Total</u>	0.00
<u>(ii) FORTRINO LOAN ACCOUNT</u>	
WRITTEN OFF IN PREVIOUS YEAR	0.000
<u>Sub -Total</u>	€ 0.00
<u>Total Non-Current Liabilities</u>	<u>€ 0.00</u>

16. STATEMENT OF CASH FLOW ANALYSIS

	Current Year
	07/06/25 - 31/01/26
<u>Cash flows from operating activities</u>	
Profit for the year (New Income Less Expenses)	-14 603.29
Adjustments for non-cash income and expenses:	0.00
Accounts Receivable (A/R)	0.00
BOI Credit Card	-1 793.24
VAT Exempt (0%) Payable	0.00
<u>Total Adjustments for non-cash income and expenses:</u>	<u>€-1 793.24</u>
<u>Net cash from operating activities</u>	<u>€-16 396.53</u>
<u>Cash flows from financing activities</u>	
Deferred Revenue & Accrued Liabilities -Lifesaver Project	-16 475.19
Retained Earnings	16 475.19
<u>Net cash used in financing activities</u>	<u>€0.00</u>
<u>Net increase (decrease) in cash and cash equivalents</u>	<u>€-16 396.53</u>
<u>Cash and cash equivalents at beginning of year</u>	<u>€16 475.19</u>
<u>Cash and cash equivalents at end of year</u>	<u>€ 78.66</u>

ON BEHALF OF THE PLANET CALLS

Typed Name of Signatory

LESLIE MALIEPAARD

Director

Date: 31/01/2026

.....


Typed Name of Signatory

LESLIE MALIEPAARD

Secretary

Date: 31/01/2026

.....

Typed Name of Signatory

AMOR SETTER

Director

Date: 31/01/2026

.....


(COMPANY STAMP)

