

EFFLUENT TREATMENT INNOVATIONS LIMITED

Company Number 573953

DIRECTORS REPORT FOR THE YEAR ENDED 31ST DECEMBER 2025

REVIEW OF THE BUSINESS PRINCIPAL ACTIVITIES AND FUTURE DEVELOPMENTS

The Company is engaged in the wastewater treatment industry and suffered a loss before tax of €6751.51 in the year under review. The director does not recommend payment of any dividend.

The Company will continue to seek to strengthen and expand it's existing business.

DIRECTORS

The present membership of the board is set out on Page 2.

DIRECTORS SHARE INTEREST

The Directors and their interests in the Company at the beginning and end of the year were:

	ORD. € SHARES
Basil Donaldson	<u>60</u>

BOOKS OF ACCOUNTS

The Directors acknowledge their responsibilities under Section 281 to Section 285 of the Companies Act 2014 to keep adequate accounting records for the company. In order to secure compliance with the requirements of the act, a competent accountant with appropriate expertise is employed. The accounting records of the company are kept at the registered office and principal place of the business at Ballynagrena, Dunleer, County Louth A92A2K4

ON BEHALF OF THE BOARD

Basil Donaldson
Director

Date

EFFLUENT TREATMENT INNOVATIONS LIMITED

BALANCE SHEET AS AT 31 DECEMBER 2025.

	Notes	<u>2025</u> €	<u>2025</u> €	<u>2024</u> €	<u>2024</u> €
FIXED ASSETS	9		28,079.00		29,361.00
CURRENT ASSETS					
Stock	10	41,000.00		41,000.00	
Debtors & Prepayments	11	1,722.70		1,154.72	
Bank					
		<u>42,722.70</u>		<u>42,154.72</u>	
DEDUCT CURRENT LIABILITIES					
Creditors and Accruals	12	(31,380.00)		(28,380.00)	
AIB					
Directors Current account		<u>(9,159.55)</u>		<u>(6,122.06)</u>	
Net Current Assets			<u>2,183.15</u>		<u>7,652.66</u>
Net Total Assets			<u><u>30,262.15</u></u>		<u><u>37,013.66</u></u>
FINANCED BY					
Long term Loan			586,000.00		586,000.00
Share Capital	14		100.00		100.00
General Profit & Loss Account	15		<u>(555,837.85)</u>		<u>(549,086.34)</u>
SHAREHOLDERS FUNDS			<u><u>30,262.15</u></u>		<u><u>37,013.66</u></u>

I, as director of Effluent Treatment Innovations 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2), of the Companies Act 20014,
- (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 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 s.352 Companies Act 2014; we 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

Basil Donaldson
Director

Date

EFFLUENT TREATMENT INNOVATIONS LIMITED

NOTES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1 TURNOVER

All turnover derives from activities in the Republic of Ireland. The analysis of turnover by activity is as follows:

	2025	2024
Continuing Operations	<u>0.00</u>	<u>0.00</u>

2 INVESTMENT INCOME

	2025	2024
Bank Deposit Interest	0.00	0.00
Rent received	<u>0.00</u>	<u>0.00</u>
	<u>0.00</u>	<u>0.00</u>

3 STATUTORY AND OTHER INFORMATION

	2025	2024
Rentals payable under operating leases		
Hire of plant and machinery	<u>0.00</u>	<u>0.00</u>
Depreciation and amounts written off		
Tangible fixed assets	<u>2,691.00</u>	<u>6,739.00</u>

4 DIRECTORS' REMUNERATION AND TRANSACTIONS

	2025	2024
Salaries	0.00	0.00
Pension Contributions
	<u>0.00</u>	<u>0.00</u>

Details of directors' interests in shares are provided in the directors' report on Page 3.

None of the directors had a beneficial interest in any material contract to which the Company was a party during the year.

5 STAFF NUMBERS AND COSTS

The average number of employees including executive directors and part-time casual employees was 1. The aggregate payroll costs of these employees were as follows:

	2025	2024
	€	€
Directors salaries	0.00	0.00
Salaries and Wages	0.00	0.00
Pension Fund
Social Welfare
	<u>0.00</u>	<u>0.00</u>

6 PENSION INFORMATION

	2025	2024
	€	€
Contribution to pension scheme	<u>0.00</u>	<u>0.00</u>

The company operates an externally funded defined contributions scheme for those that wish to participate. The assets of the scheme are vested in independent trustees for the sole benefit of these employees.

EFFLUENT TREATMENT INNOVATIONS LIMITED

NOTES (continued)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

7 TAX ON PROFIT ON ORDINARY ACTIVITIES

	2025 €	2024 €
Current Tax		
Corporation Tax on Capital Gains of the period	Nil	Nil
Deferred tax	Nil	Nil
	Nil	Nil

8 DIVIDENDS

The director does not recommend payments of a dividend.

9 TANGIBLE FIXED ASSETS

	Lab	OFFICE EQUIPMENT	MOTOR VEHICLE	TEST EQUIPMENT	TOTAL
FIXED ASSETS					
Value Opening	27,242	13,200	1,250	40,507	82,199
Additions	0	0		0	0
Disposals	0	0		0	0
Balance Closing	27,242	13,200	1,250	40,507	82,199
ACCUMULATED DEPRECIATION					
Balance Opening	0	11,707	624	40,507	52,838
Charged during year	0	1,126	156		1,282
Disposals during year		0		0	0
Balance Closing	0	12,833	780	40,507	54,120
NET BOOK AMOUNT					
Opening	27,242	1,493	626	0	29,361
Closing	27,242	367	470	0	28,079

EFFLUENT TREATMENT INNOVATIONS LIMITED

NOTES (continued)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

10 STOCKS

	2025	2024
Finished goods	41,000.00	41,000.00
	41,000.00	41,000.00

There are no material differences between the replacement cost of stock and the balance sheet amounts.

11 DEBTORS

	2025	2024
Trade debtors	0.00	0.00
Collector General PAYE	324.93	324.93
Collector General VAT	1,397.77	829.79
	1,722.70	1,154.72

All debtors fall due within one year.

12 CREDITORS ANALYSIS:

(ALL FALLING DUE WITHIN YEAR)

	2025	2024
	€	€
Corporation Tax	0.00	0.00
Collector General VAT	0.00	0.00
Collector General PAYE	0.00	0.00
Collector General RCT	0.00	0.00
Trade Creditors and Accruals	31,380.00	28,380.00
Total	31,380.00	28,380.00

13 CONTINGENT LIABILITIES

There are no contingent liabilities at the 31st December 2020.

14 SHARE CAPITAL

	2025	2024
	€	€
<u>Authorised</u>		
100 Ordinary shares of € 1 each	100.00	100.00
<u>Allotted, called up and fully paid</u>		
100 Ordinary shares of € 1 each	100.00	100.00

15 GENERAL PROFIT AND LOSS ACCOUNT

	2025	2024
	€	€
At beginning of year	(549,086.34)	(539,693.94)
Retained loss for the year attributable to equity shareholders	(6,751.51)	(9,392.40)
AT END OF YEAR	(555,837.85)	(549,086.34)

16 These Accounts were approved by the board on 8th January 2026