

Registration Number 563101

POLYFUEL IRELAND LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

POLYFUEL IRELAND LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

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

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

Irish Company law requires the directors to prepare statutory financial statements for each financial period. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. Under company law, the directors must not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, 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 those financial statements, 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 the statutory 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 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 fraud and other irregularities.

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 3 to 6 :

- The directors approve these statutory 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 are 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 Nestor & Co. Certified Public Accountants, all the company's accounting records and provided all the information necessary for all 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 year ended 30th June 2025.

On behalf of the board

Edward Mooney
Director

Rita Mooney

Date: 6th February 2026

POLYFUEL IRELAND LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025**

	2025		2024	
	€	€	€	€
Investments	4	1		1
CURRENT ASSETS				
Cash at bank and in hand	999		999	
	<u>999</u>		<u>999</u>	
NET CURRENT ASSETS		<u>999</u>		<u>999</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,000</u>		<u>1,000</u>
CAPITAL AND RESERVES				
Called up share capital	5	1,000		1,000
EQUITY SHAREHOLDERS' FUNDS		<u>1,000</u>		<u>1,000</u>

We, as Directors of Polyfuel Ireland 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 is complied with
- (c) No notice under section (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 the Companies Act 2014, to keep adequate accounting records and to 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 Acts 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; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and confirm that the abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

The financial statements were approved by the Board on 6 February 2026 and signed on its behalf by

Edward Mooney
Director

Rita Mooney
Director

POLYFUEL IRELAND LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. STATEMENT OF ACCOUNTING POLICIES

The significant accounting policies adopted by the company are as follows:

1.1. BASIS OF ACCOUNTING

The Statutory financial statements have been prepared on a going concern basis under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

1.2. Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.3. TAXATION

The charge for taxation is based on profit for the year and is calculated with reference to the tax rates applying at the at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those, which there are recognised in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all the available evidence, it can be regarded as more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

1.5. Consolidated accounts

The company is entitled to the exemption under Section 154 of the Companies Act, 1963 from the obligation to prepare group accounts.

2. EMPLOYEES

The company did not have any employees in the period ended 30 June 2025.

POLYFUEL IRELAND LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

..... continued

3 DIRECTORS' REMUNERATION AND TRANSACTIONS	2025	2024
	€	€
Directors fees	-	-
	<u> </u>	<u> </u>
	Edward	Rita
	Mooney	Mooney
Advances from directors	-	-
Repayments to directors	-	-
	<u> </u>	<u> </u>
Closing Balance	-	-
	<u> </u>	<u> </u>

There are no conditions attaching to these loans, the directors do not intend to call in these loans within the next twelve months.

4. INVESTMENTS	Total
	€
COST	
At 1 July 2024	1
Purchased during the year	-
	<u> </u>
At 30 June 2025	1
	<u> </u>

5. SHARE CAPITAL	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
1,000 Ordinary shares of €1 each	1,000	1,000
	<u> </u>	<u> </u>

6. DIRECTORS AND SECRETARIES INTEREST IN SHARES

The directors and secretary who held office at 30 June 2025 had no interests other than those shown below in the shares of the company

Name	Class of Share	1 July 2024 Shareholding	30 June 2025 Shareholding
Edward Mooney	Ordinary shares of €1 each	1,000	1,000
Rita Mooney	Ordinary shares of €1 each	-	-

POLYFUEL IRELAND LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

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7. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 6 February 2026.