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**ECOSPRAY PPP LIMITED**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**ECOSPRAY PPP LIMITED**

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**ECOSPRAY PPP LIMITED**

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**COMPANY INFORMATION**

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**DIRECTORS**

Edward van Cutsem  
Peter McDonald  
Vittorio Veronelli

**COMPANY SECRETARY**

Thomas William Edward Symonds

**REGISTERED NUMBER**

646998

**REGISTERED OFFICE**

5th Floor  
40 Mespil Road  
Dublin 4

**ACCOUNTANTS**

Crowe Ireland  
Chartered Accountants  
40 Mespil Road  
Dublin 4

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**ECOSPRAY PPP LIMITED**

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**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED  
FINANCIAL STATEMENTS OF ECOSPRAY PPP LIMITED  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Ecospray PPP Limited for the year ended 31 December 2025 which comprise the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Ecospray PPP Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Ecospray PPP Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of Directors of Ecospray PPP Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Ecospray PPP Limited and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 December 2025 your duty to ensure that Ecospray PPP Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Ecospray PPP Limited. You consider that Ecospray PPP Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Ecospray PPP Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



**Crowe Ireland**

Chartered Accountants  
40 Mespil Road  
Dublin 4

Date: 06/02/2026

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**ECOSPRAY PPP LIMITED**


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**ABRIDGED BALANCE SHEET  
AS AT 31 DECEMBER 2025**



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	Note	2025 €	2024 €
		_____	_____
<b>Total assets less current liabilities</b>		-	-
<b>Net assets</b>		-	-
		=====	=====
<b>Capital and reserves</b>			
Called up share capital presented as equity		116	116
Profit and loss account		(116)	(116)
		_____	_____
<b>Shareholders' funds</b>		-	-
		=====	=====

We, as directors of Ecospray PPP Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 16 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 365(2) are satisfied.
- (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 state 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 Act 2014 relating to financial statements so far as they are applicable to the Company.
- (e) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

DocuSigned by:  
  
 C7DCA9D3C934499  
**Peter McDonald**  
 Director

DocuSigned by:  
  
 CEC2B957918742E  
**Vittorio Veronelli**  
 Director

Date: 4/2/2026

The notes on pages 4 to 5 form part of these financial statements.

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**ECOSPRAY PPP LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**1. GENERAL INFORMATION**

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Ecospray PPP Limited for the financial year ended 31 December 2025.

Ecospray PPP Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014) incorporated and registered in the Republic of Ireland (CRO number 646998). The Registered Office is 5th Floor, 40 Mespil Road, Dublin 4. The nature of the company's operations and its principal activities are set out in the Directors' Report.

**2. ACCOUNTING POLICIES****2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (The Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council.

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

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's 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.

**2.2 FOREIGN CURRENCY TRANSLATION****Functional and presentation currency**

The Company's functional and presentational currency is Euros.

**Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Profit and Loss Account within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

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**ECOSPRAY PPP LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**2. ACCOUNTING POLICIES (CONTINUED)**

**2.3 FINANCIAL INSTRUMENTS**

**Ordinary Share Capital**

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

**3. EMPLOYEES**

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

**4. APPROPRIATION OF PROFIT & LOSS ACCOUNT**

	<b>2025</b>	<b>2024</b>
	€	€
Profit and loss account brought forward at the beginning of the year	(116)	(116)
<b>Profit and loss account carried forward at the end of the year</b>	<b>(116)</b>	<b>(116)</b>

**5. RELATED PARTY TRANSACTIONS**

The company has taken advantage of the FRS102 exemption not to disclose transactions with other members of the group, where the transactions involve a subsidiary that is wholly owned by the group.

The board of directors are considered to be the only key management personnel.

**6. CONTROLLING PARTY**

The immediate and ultimate parent company is Ecospray Limited, a company incorporated in the United Kingdom with a registered office address at Unit 6c Park Farm Business Centre, Fornham St. Genevieve, Bury St Edmunds, Suffolk, United Kingdom, IP28 6TS.

There is no one ultimate controlling party.

**7. APPROVAL OF FINANCIAL STATEMENTS**

The board of directors approved these financial statements for issue on 4/2/2026