

Planet Friendly Apparel Limited
Unaudited Financial Statements
for the financial year ended 23 November 2025

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Directors and Other Information

| | |
|--|---|
| Director | Shane Pollard |
| Company number | 719804 |
| Registered office and business address | 107 Hazelbury Park, Clonee, Dublin 15, Ireland, D15W2C1 |
| Bankers | Revolut Bank UAB Konstitucijos ave 21B Vilnius LT 08130 Lithuania |

DIRECTORS' REPORT

for the financial year ended 23 November 2025

The director presents his report and the financial statements for the financial year ended 23 November 2025.

Principal activity

The principal activity of the company is the sale of printed garments and related products.

Results and dividends

The loss for the financial year amounted to €8,592.88 (2024: loss €11,836). No dividends were paid or proposed.

Total assets and liabilities

Total assets at 23 November 2025 were €24,549.68 (2024: €24,885). Total liabilities at that date were €8,257.56 (2024: €40,000).

Share capital

| Shareholder | Class | Number of shares |
|---------------|----------|------------------|
| Shane Pollard | Ordinary | 100 |
| Derek Lowry | A | 10 |
| Peter Harpur | A | 10 |
| Total | | 120 |

Post balance sheet events

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

The director acknowledges his responsibilities under the Companies Act 2014.

Signed on behalf of the director

  15/01/26
Shane Pollard
Director

DIRECTORS' RESPONSIBILITIES STATEMENT

The director is responsible for preparing the financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing those financial statements, the director is required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent, and prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business. The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable the director to ensure that the financial statements comply with the Companies Act 2014. The director is also responsible for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PROFIT AND LOSS ACCOUNT

for the financial year ended 23 November 2025

| | 2025 | 2024 |
|-----------------------------|------------|----------|
| Turnover | 6,294.74 | 1,410 |
| Cost of sales | (5,394.94) | (800) |
| Gross profit | 899.80 | 610 |
| Administrative expenses | (9,492.68) | (12,446) |
| Loss before taxation | (8,592.88) | (11,836) |
| Tax on loss | - | - |
| Loss for the financial year | (8,592.88) | (11,836) |
| Total comprehensive income | (8,592.88) | (11,836) |

The notes on pages 9 to 12 form part of the financial statements.

BALANCE SHEET

as at 23 November 2025

| | 2025 | 2024 |
|--|-------------|----------|
| Fixed Assets | | |
| Tangible assets | 23,835 | 23,835 |
| Current Assets | | |
| Stocks | 712 | 823 |
| Cash and cash equivalents | 2.68 | 227 |
| Total current assets | 714.68 | 1,050 |
| Creditors: amounts falling due within one year | (8,257.56) | (40,000) |
| Net current liabilities | (7,542.88) | (38,950) |
| Total assets less current liabilities | 16,292.12 | (15,115) |
| Capital and reserves | | |
| Called up share capital presented as equity | 120 | 100 |
| Share premium | 39,980 | 0 |
| Retained earnings | (23,807.88) | (15,215) |
| Shareholders' funds | 16,292.12 | (15,115) |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro 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. The company qualifies as a micro company for the financial year in accordance with section 280D of the Companies Act 2014.

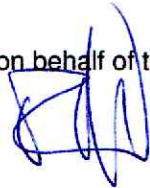
I, as director of Planet Friendly Apparel Limited, state that:

- (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) I 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.

Approved and signed on behalf of the director



Shane Pollard
Director



15/01/26

STATEMENT OF CHANGES IN EQUITY

as at 23 November 2025

| | Called up share capital | Share premium | Retained earnings | Total |
|-----------------------------|-------------------------|---------------|-------------------|------------|
| At 23 November 2024 | 100 | - | (15,215) | (15,115) |
| Loan to equity conversion | 20 | 39,980 | - | 40,000 |
| Loss for the financial year | - | - | (8,592.88) | (8,592.88) |
| At 23 November 2025 | 120 | 39,980 | (23,807.88) | 16,292.12 |

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 23 November 2025

1. General information

Planet Friendly Apparel Limited is a private company limited by shares incorporated in Ireland. The registered office and principal place of business is 107 Hazelbury Park, Clonee, Dublin 15, Ireland, D15W2C1.

2. Statement of compliance

The financial statements have been prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A, and in accordance with the Companies Act 2014. The company qualifies as a micro company for the financial year in accordance with section 280D of the Companies Act 2014.

3. Operating loss

The operating loss is stated after charging depreciation of tangible assets of €0 (2024: €1,171).

4. Tangible assets

| | Plant and machinery | Computer equipment | Total |
|--|---------------------|--------------------|--------|
| Cost at 24 November 2024 | 26,867 | 965 | 27,832 |
| Additions | 0 | 0 | 0 |
| Cost at 23 November 2025 | 26,867 | 965 | 27,832 |
| Accumulated depreciation at 24 November 2024 | 3,828 | 169 | 3,997 |
| Charge for the financial year | 0 | 0 | 0 |
| Accumulated depreciation at 23 November 2025 | 3,828 | 169 | 3,997 |
| Net book value at 23 November 2025 | 23,039 | 796 | 23,835 |
| Net book value at 23 November 2024 | 23,039 | 796 | 23,835 |

5. Stocks

Stocks consist of garments held for printing and resale. Stocks at 23 November 2025 were €712 (2024: €823).

6. Creditors

| Amounts falling due within one year | 2025 | 2024 |
|---------------------------------------|----------|--------|
| Director's loan account Shane Pollard | 3,772.66 | 40,000 |
| Loan from Derek Lowry | 1,884.25 | 0 |
| Loan from Peter Harpur | 1,884.25 | 0 |
| Trade creditors | 716.4 | 0 |
| Total | 8,257.56 | 40,000 |

7. Capital commitments

The company had no material capital commitments at the financial year end.

8. Director and shareholder transactions

The director's loan account represents amounts advanced by the director to the company and amounts repaid to the director in the ordinary course of business. Loans from shareholders Derek Lowry and Peter Harpur are repayable on demand.

9. Post balance sheet events

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the director on 15 January 2026.

SUPPLEMENTARY INFORMATION ON TRADING STATEMENT

for the financial year ended 23 November 2025

| | 2025 | 2024 |
|---------------|----------|-------|
| Sales | 6,294.74 | 1,410 |
| Opening stock | 823 | 1,317 |
| Purchases | 5,283.94 | - |
| Closing stock | (712) | (823) |
| Cost of sales | 5,394.94 | 800 |
| Gross profit | 899.80 | 610 |

Administrative expenses

| Expense | 2025 |
|-------------------------|----------|
| Bank Fees | 225 |
| Bank Revaluations | 6.83 |
| Cleaning | 359.93 |
| Consulting & Accounting | 3,818.50 |
| Freight & Courier | 195.71 |
| General Expenses | 504.23 |
| Rent | 2,450 |
| Repairs and Maintenance | 250.86 |
| Subscriptions | 1,299.60 |
| Telephone & Internet | 51.96 |
| Travel - National | 330.06 |
| Total | 9,492.68 |