

Company registration number 685140 (Republic of Ireland)

**OCEA BLAU LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

# OCEA BLAU LIMITED

## COMPANY INFORMATION

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<b>Director</b>	D.M. DIAZ BITTON
<b>Secretary</b>	01 Accounting Services Paris-London-Dublin Limited
<b>Company number</b>	685140
<b>Registered office</b>	THE TARA BUILDING 11, 15 TARA STREET DUBLIN 2 DUBLIN IRELAND D02 RY83
<b>Accountants</b>	01 ACCOUNTING SERVICES PARIS-LONDON-DUBLIN LIMITED The Tara Building 11-15 Tara St Dublin Ireland D02 RY83

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# OCEA BLAU LIMITED

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# OCEA BLAU LIMITED

## DIRECTOR'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2025

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The director presents his annual report and financial statements for the year ended 31 December 2025.

#### Principal activities

The principal activity of the company continued to be that of Consulting

#### Results and dividends

The results for the year are set out on .

No ordinary dividends were paid. The director does not recommend payment of a final dividend.

#### Director

The director who held office during the year and up to the date of signature of the financial statements was as follows:

D.M. DIAZ BITTON

#### Director's interests

The director's and secretary's interests in the shares of the company are as stated below:

	Ordinary of €1 each	
	1 January 2025	31 December 2025
D.M. DIAZ BITTON	100	100

#### Supplier payment policy

The director acknowledges his responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

#### Accounting records

The company's director acknowledges his responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the company keeps adequate accounting records. The following measures have been taken:

- the implementation of appropriate policies and procedures for recording transactions;
- the employment of competent accounting personnel with appropriate expertise;
- the provision of sufficient company resources for this purpose;
- liaison with the company's external professional advisers.

The accounting records are held at the registered office, THE TARA BUILDING 11, 15 TARA STREET DUBLIN 2 DUBLIN IRELAND D02 RY83.

#### Small companies exemption

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the director's report.

# OCEA BLAU LIMITED

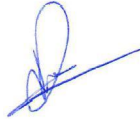
## DIRECTOR'S REPORT (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2025*

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On behalf of the board

D.M. DIAZ BITTON  
**Director**

6 February 2026



# OCEA BLAU LIMITED

## DIRECTOR'S RESPONSIBILITIES STATEMENT

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued by the Financial Reporting Council (Generally accepted Accounting Practice in Ireland). Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the 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 director is 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 financial statements and Director's Report comply with the Companies Act 2014. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

D.M. DIAZ BITTON

**Director**

6 February 2026



# OCEA BLAU LIMITED

## REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF OCEA BLAU LIMITED

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In order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of OCEA BLAU LIMITED for the year ended 31 December 2025 which comprise the statement of income and retained earnings, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [www.accaglobal.com/rulebook.html](http://www.accaglobal.com/rulebook.html).

This report is made solely to the board of directors of OCEA BLAU LIMITED, as a body, in accordance with the terms of our engagement letter dated 23 November 2020. Our work has been undertaken solely to prepare for your approval the financial statements of OCEA BLAU LIMITED and state those matters that we have agreed to state to the board of directors of OCEA BLAU LIMITED, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/tf-audit-exempt-companies-jan-24.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-audit-exempt-companies-jan-24.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than OCEA BLAU 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 Factsheet *Audit Exempt Companies - ACCA Accounts Preparation Report* issued by the Association of Chartered Certified Accountants and have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements.

It is your duty to ensure that OCEA BLAU LIMITED has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of OCEA BLAU LIMITED. You consider that OCEA BLAU LIMITED is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of OCEA BLAU 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 statutory financial statements.

### **01 ACCOUNTING SERVICES PARIS-LONDON-DUBLIN LIMITED**

Certified Chartered Accountants

The Tara Building

11-15 Tara St

Dublin

D02 RY83

Ireland

6 February 2026

# OCEA BLAU LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2025

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		2025		2024	
	Notes	€	€	€	€
<b>Fixed assets</b>					
Intangible assets			-		-
Tangible assets	4		-		155
<b>Current assets</b>					
Debtors	5	255		45	
Investments	6	105,740		105,740	
Cash at bank and in hand		331,929		357,266	
		<u>437,924</u>		<u>463,051</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(501,751)</u>		<u>(501,247)</u>	
<b>Net current liabilities</b>			<u>(63,827)</u>		<u>(38,196)</u>
<b>Net liabilities</b>			<u>(63,827)</u>		<u>(38,041)</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss reserves			<u>(63,927)</u>		<u>(38,141)</u>
<b>Total equity</b>			<u>(63,827)</u>		<u>(38,041)</u>

# OCEA BLAU LIMITED

## BALANCE SHEET (CONTINUED)

**AS AT 31 DECEMBER 2025**

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I, as director of OCEA BLAU LIMITED, state that:

(a) The company is availing itself of the exemption from audit 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) The director acknowledges the obligations of the company, under the Companies Act 2014:

(i) 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

(ii) to otherwise comply with the provisions of this Act 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; the company 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 section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved and signed by the director and authorised for issue on 6 February 2026

D.M. DIAZ BITTON

**Director**



# OCEA BLAU LIMITED

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2025

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	Share capital	Profit and loss reserves	Total
	€	€	€
<b>Balance at 1 January 2024</b>	100	(42,108)	(42,008)
<b>Year ended 31 December 2024:</b>			
Profit and total comprehensive income	-	3,967	3,967
	<hr/>	<hr/>	<hr/>
<b>Balance at 31 December 2024</b>	100	(38,141)	(38,041)
<b>Year ended 31 December 2025:</b>			
Loss and total comprehensive income	-	(25,786)	(25,786)
	<hr/>	<hr/>	<hr/>
<b>Balance at 31 December 2025</b>	<u>100</u>	<u>(63,927)</u>	<u>(63,827)</u>



# OCEA BLAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

### 4 Tangible fixed assets

Computers  
€

#### Cost

At 1 January 2025 and 31 December 2025

1,659

#### Depreciation and impairment

At 1 January 2025

1,504

Depreciation charged in the year

155

At 31 December 2025

1,659

#### Carrying amount

At 31 December 2025

-

At 31 December 2024

155

### 5 Debtors

2025  
€

2024  
€

#### Amounts falling due within one year:

Other debtors

255

45

### 6 Current asset investments

2025  
€

2024  
€

Other investments

105,740

105,740

### 7 Creditors: amounts falling due within one year

2025  
€

2024  
€

Trade creditors

1,371

-

Other creditors including tax and social insurance

500,380

501,247

501,751

501,247

### 8 Approval of financial statements

The director approved the financial statements on 6 February 2026.