

Ecomerit Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Ecomerit Limited

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Ecomerit Limited

DIRECTORS AND OTHER INFORMATION

Directors	Philip Walker Christian Kubernat Robert Lambert (Resigned 3 December 2025)
Company Number	662388
Business Address	Cois Na Daire Kilbraney Gusserane New Ross Wexford
Accountants	B & E Finance and Payroll Services Ltd Management Accountants Manor House Cork Road Waterford Ireland
Bankers	Bank of Ireland The Quay New Ross Wexford Ireland

Ecomerit Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). Under company law, the directors must not approve the financial statements unless they are 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 the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently.
- make judgements and accounting 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.

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 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 of fraud and other irregularities.

Signed on behalf of the board

Philip Walker
Director

6 February 2026

Christian Kubernat
Director

6 February 2026

Ecomerit Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	5	30,575	19,916
Cash at bank and in hand		14,590	11,601
		<u>45,165</u>	<u>31,517</u>
Creditors: amounts falling due within one year	6	(31,355)	(18,178)
Net Current Assets		<u>13,810</u>	<u>13,339</u>
Total Assets less Current Liabilities		<u>13,810</u>	<u>13,339</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	7	13,710	13,239
Shareholders' Funds	8	<u>13,810</u>	<u>13,339</u>

We as Directors of Ecomerit 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) 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 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,

(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 and the small companies' regime.

Approved by the board on 6 February 2026 and signed on its behalf by:

Philip Walker
Director

Christian Kubernat
Director

Ecomerit Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

2. Operating profit	2025	2024
	€	€
Operating profit is stated after crediting:		
Government grants received	-	(2,225)
	<u> </u>	<u> </u>

3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

Ecomerit Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

4. Tax on profit		
	2025	2024
	€	€
Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%)	67	146
	<u>67</u>	<u>146</u>
5. Debtors	2025	2024
	€	€
Taxation	30,575	19,916
	<u>30,575</u>	<u>19,916</u>
6. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	27,368	16,657
Taxation	67	146
Other creditors	2,420	-
Accruals	1,500	1,375
	<u>31,355</u>	<u>18,178</u>
7. Profit and loss account		
	2025	2024
	€	€
At 1 January 2025	13,239	12,221
Profit for the financial year	471	1,018
	<u>13,710</u>	<u>13,239</u>
At 31 December 2025	13,710	13,239
	<u>13,710</u>	<u>13,239</u>
8. Reconciliation of movements in shareholders' funds	2025	2024
	€	€
Profit for the financial year	471	1,018
Opening shareholders' funds	13,339	12,321
	<u>13,810</u>	<u>13,339</u>
Closing shareholders' funds	13,810	13,339
	<u>13,810</u>	<u>13,339</u>
9. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
10. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
11. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 6 February 2026.		