

**OJ CLIMATETECH HOLDINGS LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**OJ Climatetech Holdings Limited**  
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**OJ Climatetech Holdings Limited**  
**Balance Sheet**  
**As At 31 December 2025**

Registered number: 751528

	Notes	31 December 2025		31 December 2024	
		€	€	€	€
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		38,719		23,052	
		<b>38,719</b>		<b>23,052</b>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>4</b>	<b>(6,519 )</b>		<b>(41,542 )</b>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>32,200</b>		<b>(18,490 )</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>32,200</b>		<b>(18,490 )</b>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>5</b>		<b>(105,000 )</b>		<b>-</b>
<b>NET LIABILITIES</b>			<b>(72,800 )</b>		<b>(18,490 )</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>6</b>		217		202
Share premium account			49,983		4,998
Profit and Loss Account			(123,000 )		(23,690 )
<b>SHAREHOLDERS' FUNDS</b>			<b>(72,800)</b>		<b>(18,490)</b>

I, as Director of OJ Climatetech Holdings 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 s.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.
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014.

On behalf of the board

Signed by:  
  
D7C4E92636D5431...

Mr David Joyce  
Director

Date 03-Apr-2026

The notes on pages 2 to 3 form part of these financial statements.

**OJ Climatetech Holdings Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2025**

**1. General Information**

OJ Climatetech Holdings Limited is a private company, limited by shares, incorporated in Ireland, registered number 751528. The registered office is 14 Kavanagh Hall, Collegewood, Dublin 15, Co. Dublin, D15Y F21 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

**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. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

**2.2. Going Concern Disclosure**

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

**2.3. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 2 (2024: 2)

**4. Creditors: Amounts Falling Due Within One Year**

	<b>31 December 2025</b>	<b>31 December 2024</b>
	<b>€</b>	<b>€</b>
Other taxes and social security	-	1,542
Other creditors	-	40,000
Directors' loan accounts	6,519	-
	6,519	41,542
	6,519	41,542

The company had an outstanding director's loan in the name of Mr. David Joyce of €6,519 at the year end. This loan is interest free and repayable on demand.

**OJ Climatetech Holdings Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2025**

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**5. Creditors: Amounts Falling Due After More Than One Year**

	<b>31 December 2025</b>	<b>31 December 2024</b>
	<b>€</b>	<b>€</b>
Other creditors	105,000	-
	<u>105,000</u>	<u>-</u>

The above balance represents two convertible loans notes of €55,000 from a private investor and €50,000 from Enterprise Ireland.

**6. Share Capital**

	<b>31 December 2025</b>	<b>31 December 2024</b>
	<b>€</b>	<b>€</b>
Allotted, Called up and fully paid	217	202
	<u>217</u>	<u>202</u>