

Company Number: 571084

**Blue Planet Recycling Limited**  
**Director's Report and Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Lyndsey McHugh FCCA**  
**Chartered Certified Accountant**  
**17 The Green**  
**Highlands**  
**Drogheda**  
**Co Louth**  
**Republic of Ireland**

# Blue Planet Recycling Limited

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**Blue Planet Recycling Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Jim Isdale
<b>Company Secretary</b>	Serena Taylor
<b>Company Number</b>	571084
<b>Registered Office</b>	Macepool Kilsallaghan Co Dublin
<b>Accountants</b>	Lyndsey McHugh FCCA Chartered Certified Accountant 17 The Green Highlands Drogheda Co Louth Republic of Ireland

# Blue Planet Recycling Limited

## DIRECTOR'S REPORT

for the financial year ended 31 December 2025

The director presents their report and the unaudited financial statements for the financial year ended 31 December 2025.

The company did not trade during the financial year

### Principal Risks and Uncertainties

The company has not yet started to trade.

### Director and Secretary

The director who served throughout the financial year was as follows:

Jim Isdale

The secretary who served throughout the financial year was Serena Taylor.

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

Name	Class of Shares	Number Held At 31/12/25	Number Held At 01/01/25
Jim Isdale	Ordinary Shares Class 1	<u>100</u>	<u>100</u>

There were no changes in shareholdings between 31 December 2025 and the date of signing the financial statements.

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

### Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

### Post Balance Sheet Events

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

### Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

### Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at .

### Signed on behalf of the board

Jim Isdale  
Director

18 February 2026

# **Blue Planet Recycling Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2025

The director is responsible for preparing the Director's 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 director to prepare financial statements for each financial year. Under that law, the director 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 director must not approve the financial statements unless they 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 the 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 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; 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. They 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.

**Blue Planet Recycling Limited**  
**CHARTERED CERTIFIED ACCOUNTANT REPORT**  
**to the Director on the Compilation of the unaudited financial statements of Blue Planet Recycling Limited**  
**for the financial year ended 31 December 2025**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 December 2025 as set out on pages 7 to 10 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the director of Blue Planet Recycling Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them 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 the Company and its director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that Blue Planet Recycling 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 Blue Planet Recycling Limited. You consider that Blue Planet Recycling Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Blue Planet Recycling Limited. For this reason, we have not verified the adequacy, 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.

**LYNDSEY MCHUGH FCCA**  
Chartered Certified Accountant  
17 The Green  
Highlands  
Drogheda  
Co Louth  
Republic of Ireland

**Date:** \_\_\_\_\_

**Blue Planet Recycling Limited**  
**PROFIT AND LOSS ACCOUNT**

for the financial year ended 31 December 2025

	<b>Notes</b>	<b>2025</b> €	2024 €
Administrative expenses		<u>(270)</u>	<u>(270)</u>
<b>Loss for the financial year</b>	<b>5</b>	<u><u>(270)</u></u>	<u><u>(270)</u></u>

The company did not trade during the financial year and received no income and incurred no expenditure. During the financial year the company made neither a profit nor a loss.

# Blue Planet Recycling Limited

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	3	100	100
<b>Creditors: amounts falling due within one year</b>	4	<b>(2,680)</b>	<b>(2,410)</b>
<b>Net Current Liabilities</b>		<b>(2,580)</b>	<b>(2,310)</b>
<b>Total Assets less Current Liabilities</b>		<b>(2,580)</b>	<b>(2,310)</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	5	(2,680)	(2,410)
<b>Shareholders' Deficit</b>	6	<b>(2,580)</b>	<b>(2,310)</b>

The financial statements have been prepared in accordance with the small companies' regime.

We as Director's of Blue Planet Recycling Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) 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.

**Approved by the board on 18 February 2026 and signed on its behalf by:**

**Jim Isdale**  
Director

# Blue Planet Recycling Limited

## NOTES TO THE 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 on the going concern basis and 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.

#### 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.

#### 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 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. Employees

The average monthly number of employees, including director, during the financial year was 0.00|0, (2024 - 0).

3. Debtors	2025 €	2024 €
Prepayments	<u>100</u>	<u>100</u>
4. Creditors Amounts falling due within one year	2025 €	2024 €
Director's current account (Note 8)	2,430	2,160
Accruals	<u>250</u>	<u>250</u>
	<u>2,680</u>	<u>2,410</u>

## Blue Planet Recycling Limited

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 5. Profit and loss account

	<b>2025</b>	2024
	€	€
At 1 January 2025	<b>(2,410)</b>	(2,140)
Loss for the financial year	<b>(270)</b>	(270)
At 31 December 2025	<b>(2,680)</b>	(2,410)

### 6. Reconciliation of movements in shareholders' funds

	<b>2025</b>	2024
	€	€
Loss for the financial year	<b>(270)</b>	(270)
Opening shareholders' funds	<b>(2,310)</b>	(2,040)
Closing shareholders' funds	<b>(2,580)</b>	(2,310)

### 7. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

### 8. Director's transactions

The following amounts are repayable to the director:

	<b>2025</b>	2024
	€	€
Jim Isdale	<b>2,430</b>	2,160

### 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 board on 18 February 2026.