

Registered number
665479

Envirogreen Polymers Limited

Abridged Accounts

31 July 2025

Envirogreen Polymers Limited Company Information

Director

Matthew Guy - resigned 13 March 2025

Conor Guy - appointed 13 March 2025

Secretary

Brendan Guy

Accountants

BMC Accountants Ltd

Commercial House

15 Merchants Quay

Mewry

Down

BT35 6AH

Registered office

The Black Church

St. Mary's Place

Dublin 7

D07 P4AX

Registered number

665479

Envirogreen Polymers Limited

Statement of directors' responsibilities and declaration on unaudited abridged financial

Directors

The following persons served as directors during the year and their interest in the share capital of the company were as follows:

	€1 Ordinary Shares 2025
Matthew Guy - resigned 13 March 2025	NIL
Conor Guy - appointed 13 March 2025	100

This report was approved by the board on 28 February 2026 and signed on its behalf.

Matthew Guy
Director

Brendan Guy
Secretary

Envirogreen Polymers Limited**Registered number:** 665479**Balance Sheet
as at 31 July 2025**

	Notes	2025 €	2024 €
Current assets			
Stocks		203,500	16,838
Debtors	3	421,110	773,519
Cash at bank and in hand		7,217	19,304
		<u>631,827</u>	<u>809,661</u>
Creditors: amounts falling due within one year			
	4	(279,879)	(185,272)
Net current assets		<u>351,948</u>	<u>624,389</u>
Net assets		<u>351,948</u>	<u>624,389</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		351,848	624,289
Shareholder's funds		<u>351,948</u>	<u>624,389</u>

We, as Directors of Envirogreen Polymers 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 s.334(1) in accordance with s.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 year and to otherwise comply with the provisions of 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; 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.

Matthew Guy
Director
Approved by the board on 28 February 2026

Brendan Guy
Secretary

Envirogreen Polymers Limited
Statement of Changes in Equity
for the year ended 31 July 2025

	Share capital	Profit and loss account	Total
	€	€	€
At 1 August 2023	100	517,685	517,785
Profit for the financial year		106,604	106,604
At 31 July 2024 as restated	<u>100</u>	<u>624,289</u>	<u>624,389</u>
At 1 August 2024	100	624,289	624,389
Loss for the financial year		(272,441)	(272,441)
At 31 July 2025	<u>100</u>	<u>351,848</u>	<u>351,948</u>

Envirogreen Polymers Limited
Notes to the Accounts
for the year ended 31 July 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees	2025	2024
	Number	Number
Average number of persons employed by the company	<u>7</u>	<u>7</u>
3 Debtors	2025	2024
	€	€
Trade debtors	216,600	489,808
Other debtors	204,510	283,711
	<u>421,110</u>	<u>773,519</u>
4 Creditors: amounts falling due within one year	2025	2024
	€	€
Trade creditors	228,991	84,348
Taxation and social security costs	51,611	98,679
Other creditors	2,277	2,245
	<u>282,879</u>	<u>185,272</u>

5 Other information

Envirogreen Polymers Limited is a private company limited by shares and incorporated in Ireland. Its registered office is:
The Black Church
St. Mary's Place
Dublin 7
D07 P4AX