REGISTERED NUMBER: SC333621 (Scotland)

Report of the Directors and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Energy Saving Technology Ltd.

Contents of the Financial Statements
for the Year Ended 31 December 2025

	Page
Company Information	1
Report of the Directors	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	5

Energy Saving Technology Ltd.

Company Information
for the Year Ended 31 December 2025

DIRECTORS:	T H Bell Miss B Bell
SECRETARY:	T H Bell
REGISTERED OFFICE:	191 Station Road Shotts North Lanarkshire ML7 4BA
REGISTERED NUMBER:	SC333621 (Scotland)
ACCOUNTANTS:	EAC Accountancy Limited 191 Station Road Shotts North Lanarkshire ML7 4BA

Report of the Directors for the Year Ended 31 December 2025

The directors present their report with the financial statements of the company for the year ended 31 December 2025.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 January 2025 to the date of this report.

T H Bell
Miss B Bell

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

T H Bell - Secretary

18 September 2026

Income Statement
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
TURNOVER	-	-
OPERATING PROFIT and PROFIT BEFORE TAXATION	-	-
Tax on profit	-	-
PROFIT FOR THE FINANCIAL YEAR	-	-

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	31.12.25 £	31.12.24 £
CREDITORS			
Amounts falling due within one year	4	9,042	9,042
NET CURRENT LIABILITIES		(9,042)	(9,042)
TOTAL ASSETS LESS CURRENT LIABILITIES		(9,042)	(9,042)
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		(9,142)	(9,142)
		(9,042)	(9,042)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 18 September 2026 and were signed on its behalf by:

T H Bell - Director

1. STATUTORY INFORMATION

Energy Saving Technology Ltd. is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2024 - 2) .

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors	9,042	9,042

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.