

**BLUE PLANT LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 SEPTEMBER 2024 TO 31 OCTOBER 2025**

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Blue Plant Limited
Accountants' Report
For the Period 1 September 2024 to 31 October 2025

Report to the directors on the preparation of the unaudited statutory accounts of Blue Plant Limited for the period 1 September 2024 to 31 October 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Blue Plant Limited 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 us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Blue Plant Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Blue Plant Limited and state those matters that we have agreed to state to the directors of Blue Plant Limited, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Blue Plant Limited and its directors as a body for our work or for this report.

It is your duty to ensure that Blue Plant Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Blue Plant Limited. You consider that Blue Plant Limited is exempt from the statutory audit requirement for the period.

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

3 November 2025

Nuvo Scotland Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeen
AB12 4XX

Blue Plant Limited
Balance Sheet
As At 31 October 2025

Registered number: SC690421

		31 October 2025		31 August 2024	
	Notes	£	£	£	£
FIXED ASSETS					
Investment Properties	4		-		200,692
			-		200,692
CURRENT ASSETS					
Debtors	5	3,274		3,760	
Cash at bank and in hand		164,494		8,874	
		167,768		12,634	
Creditors: Amounts Falling Due Within One Year	6	(20,394)		(127,262)	
NET CURRENT ASSETS (LIABILITIES)			147,374		(114,628)
TOTAL ASSETS LESS CURRENT LIABILITIES			147,374		86,064
NET ASSETS			147,374		86,064
CAPITAL AND RESERVES					
Called up share capital			2		2
Profit and Loss Account			147,372		86,062
SHAREHOLDERS' FUNDS			147,374		86,064

For the period ending 31 October 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Ms C Donaldson

Director

3 November 2025

The notes on pages 3 to 5 form part of these financial statements.

Blue Plant Limited
Notes to the Financial Statements
For the Period 1 September 2024 to 31 October 2025

1. General Information

Blue Plant Limited is a private company, limited by shares, incorporated in Scotland, registered number SC690421 . The registered office is 28 Albyn Place, Aberdeen, AB10 1YL.

The presentation currency of the financial statements is the Pound Sterling (£).

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Going Concern Disclosure

The directors believe that the going concern basis is not appropriate as the company will be winding up within twelve months from the date of signing the financial statements.

2.3. 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 is reduced for estimated customer returns, rebates and other similar allowances.

2.4. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account. Deferred taxation is provided on these adjustments at the rate expected to apply when the properties are sold.

2.5. Financial Instruments

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances are measured at transaction price including transaction costs.

Financial assets are derecognised when the contractual rights to cash flows from the asset expire or are settled or when the company transfers the risks and rewards of ownership to another entity.

Basic financial liabilities

Basic financial liabilities, which include trade and other creditors and bank loans payable within one year are not amortised and is recognised at transaction price.

Debt instruments are initially recognised at transaction price plus transaction cost and subsequently carried at amortised cost using the effective interest rate method.

Financial liabilities are derecognised when the company's contractual obligations are discharged.

Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs.

Blue Plant Limited
Notes to the Financial Statements (continued)
For the Period 1 September 2024 to 31 October 2025

2.6. 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

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 period, 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 period was: NIL (2024: NIL)

4. Investment Property

	31 October 2025
	£
Fair Value	
As at 1 September 2024	200,692
Disposals	(200,692)
As at 31 October 2025	<u>-</u>

5. Debtors

	31 October 2025	31 August 2024
	£	£
Due within one year		
Prepayments and accrued income	3,237	3,760
Other debtors	37	-
	<u>3,274</u>	<u>3,760</u>

Blue Plant Limited
Notes to the Financial Statements (continued)
For the Period 1 September 2024 to 31 October 2025

6. Creditors: Amounts Falling Due Within One Year

	31 October 2025	31 August 2024
	£	£
Trade creditors	-	49
Corporation tax	19,914	12,741
Accruals and deferred income	480	1,800
Amounts owed to other participating interests	-	112,672
	<u>20,394</u>	<u>127,262</u>

7. Related Party Transactions

As at 31 October 2025, there is a balance of £nil (2024: £112,672) due to a company under common control of the directors.

This loan is interest free and has no fixed repayment terms.

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.