

Attachment J – Accident Prevention & Emergency Response

Attachment J1 Supporting Information

Please refer to Section 2.1.3 *Health and Safety* and Appendix 2.1 of the E.I.S.

A notice board will be erected at the site entrance and will contain contact numbers for management staff outside of normal working hours. In the event of an incident or emergency occurring outside of normal working hours the relevant staff member will be contactable via telecom.

1.0 Contingency Planning

In the unlikely event of an emergency the procedures outlined in the Emergency Response Plan will be followed. The plan outlines the actions to be taken in emergencies relating to health and safety, spills, unexpected emissions, equipment breakdown and fire. The Emergency Response Plan for the facility is provided below.

1.1 Emergency Response Procedure

1.1.1 Purpose:

To address emergency situations and minimise potential impacts on the environment

1.1.2 Responsibility:

The Site Manager is responsible for ensuring this procedure is implemented.

1.1.3 Procedures:

The emergency response procedures are predicated by the types of emergency that may occur at this facility and are discussed individually below.

1.2 Health and Safety

In the event of any serious injury or health incidents to personnel on site the emergency number for the ambulance service is clearly posted adjacent to all telephones on site. The site manager and or assistant manager will be notified of any incidents immediately and will assume charge in order to handle the emergency as swiftly and efficiently as possible. For minor injuries the number of the local doctor who is on call will be posted beside the telephone in the site office. In addition, first aid kits are available in the site offices. Certain members of staff will be given appropriate first aid training.

1.3 Oil Spill/Leachate Spill

All oil and diesel storage tanks will be located in containment bunds. However, in the unlikely event of an oil spill the following procedure will be followed:

- a) The source of the spill will be closed off immediately if possible. The site manager or assistant manager will be notified immediately.
- b) The liquid will be contained as far as is practicable by employing absorbent booms and mats around drainage gullies and in the spill liquid itself.
- c) A waste oil tanker (or tankers) will be contracted immediately to pump liquid from interceptors and/or sediment traps.
- d) The following Agencies will be notified by telephone at the earliest opportunity: EPA; South Dublin County Council; Eastern Regional Fisheries Board.
- e) All oil will be removed from the surface by either pumping or use of absorbent mats. All waste oils and materials will be disposed to an appropriate facility.
- f) Specialist firms or consultants will be retained to manage larger or difficult spills.

Spill Kits including absorbent booms, mats and materials will be stored on site. All staff will be informed as to the location and use of the absorbent materials.

1.4 Breakdown of Equipment

In the event of breakdown of essential equipment all incoming waste materials destined for that piece of equipment will be diverted to an alternative recovery facility. Waste already received will be reloaded onto a road tanker and directed to an alternative facility. The staff fitter will be notified immediately and will effect the necessary repairs. If this is not possible then contract mechanics will be brought in at the earliest opportunity to carry out the repairs. In some cases, alternative plant can be hired from local plant hire companies.

1.5 Fire

The company have emphasised the need for fire prevention measures on site. Smoking is not allowed on site. Smoke detection and fire alarms are employed in all buildings. Fire extinguishers and fire hoses will be located in all buildings.

The emergency telephone number for the fire brigade will be clearly posted adjacent to all site telephones.

In the unlikely event of a fire, staff procedures are detailed in Appendix 2.1 of the EIS and include the following procedures

- a) The alarm will automatically sound or will be switched on manually by a break glass switch by the person who first notices the fire.
- b) All staff will be evacuated from the site buildings.
- c) The fire brigade will be notified immediately.
- d) The site manager or assistant manager will be informed immediately.
- e) All incoming vehicles will be directed to an alternative facility and the site entrance kept clear of traffic and machinery.
- f) The EPA, South Dublin County Council and the Eastern Regional Fisheries Board will be notified at the earliest opportunity.

It may be possible for site staff to extinguish small fires using the fire extinguishers and fire hoses. This procedure will be restricted to small fires only and the decision will be made by the site manager/assistant manager.

1.6 Other Emergencies

All other emergencies will be notified to the site manager/assistant manager and dealt with as speedily and efficiently as possible.

- Please find a letter from FBD brokers outlining Ormonde Organics Ltd. insurance programme attached



FBD House
Bluebell, Dublin 12
Tel. (01) 409 3201
Fax. (01) 478 3108 and 450 7246

Corporate Insurance and Risk Management Services

LS/2758

5th June 2007

TO WHOM IT MAY CONCERNS

**RE: Ormonde Organics Ltd
Ballinalacken, Attanagh, Co. Laois**

We are the appointed Brokers to Ormonde Organics Ltd and the insurance programme we have put in place includes Employers Liability, Public/Products Liability and Commercial Motor Insurance for a period of insurance from 1st June 2007 to 29th June 2008 ie. renewal date 30th June 2008.

The Liability policies which are placed with Lloyd's includes Employers Liability, limit of indemnity €13M and the Public/Products Liability limit is €6.5M. The Motor Insurance covers any vehicle owned, hired, leased by the Insured. The policy has a Third Party Property Damage limit of €2.6M. An Excess Motor Third Party Property Damage layer of €3.9m in excess of €2.6million has been arranged with Lloyds, ie. overall TPPD limit of €6.5million.

The indemnity provided in respect of Employers and Public Liability is 'any one accident'. In respect of Products Liability it is an aggregate amount in the period.

Their business description is:-

Providers of Environmental and Related Services including Drain Cleaning, sludge Dewatering, Pressure Jetting and CCTV Services, Industrial Cleaning, Hazardous Waste Cleaning, Removal and Disposal, Tank cleaning (Hazardous and Non-Hazardous Waste), Septic Tank and Grease Trap Cleaning and Waste (Hazardous and Non-Hazardous) Removal and Disposal, Collection and Transportation and Treatment of Organic Sludges suitable for reuse in agriculture, Land Spreading of Waste Materials on Agricultural Land, Land and Mine Tailings and Rehabilitation with Organic Sludges, Composting, Maintenance of Own Vehicles and Stationary Plant and Machinery used on the Business of the Insured and Property Owners.

If any further information is required please do not hesitate to contact us.

Yours sincerely,

Lorraine Sheridan
Account Executive

 01/4093297

Attachment K Remediation, Decommissioning, Restoration and Aftercare

Attachment K1 Supporting Information

Please refer to Section 2.2.4 *Description of Decommissioning (End of Plant Life)* of the E.I.S

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Attachment L - Statutory Requirements

Attachment L 1 Section 40(4) WMA

Compliance with Emissions

Dust

There are no National or EU standards for dust deposition. By law the plant will be required to be in compliance with Air Pollution Act, 1987 and should meet the EPA recommendation of 350 mg/m²/day. The dust levels are recorded (Table 2.2.2 of the EIS). Dust emissions are not expected to pose a problem at the facility as the processing operation will be carried out inside the main warehouse. Regular yard sweeping and washdown will be carried out and a truck wash-bay is planned for the facility.

Odours

There are no National or EU standards for odour emissions. The site manager and staff operatives will perceive odours on an ongoing basis and a complaints register will be set up in the office. In the event of receiving complaints from neighbouring premises or residents with regard to odours, details will be taken on a complaint form and appropriate remedial action will be taken to reduce odour emissions and this action will have regard to the principles of BAT.

Noise

There are no legal limits currently in place for noise emissions from industry. The EPA have set a day-time guideline for L_{Aeq} of 55 dB(A) and a night-time level of 45 dB(A) at sensitive locations for other similar developments. Processing all waste indoors in the proposed new recovery building will reduce noise emissions from the facility.

Water

The risk to groundwater posed by the activities at the site is considered insignificant and no groundwater monitoring is proposed. Processing and storing all waste inside a fully contained building with concrete floors and lower walls will serve to eliminate potential leachate generation from rainfall and there will be no direct discharges to groundwater. Foul water from the canteen, toilets and washrooms will be directed to the main foul sewer system serving the Industrial Estate. Treated effluent from the main process streams will have been treated to a very high degree in the plant (detailed in section 2.2.3.4 of the EIS) and will meet the standards set by the regulatory authorities for foul sewer discharge. The truck washbay will discharge to foul sewer via a silt trap and oil interceptor.

All surface water run-off from roofed areas, hardstands and concrete yards will be collected in gullies and directed to a silt trap and Klargestor Class 1 full retention oil interceptor prior to discharge to the main storm drain serving the industrial estate.

Environmental Pollution

The design and operating practices that ensures that environmental pollution is avoided are listed below.

Risk to Waters are avoided by:

- All tanks whether located at the intakes, as part of the process or post process will be contained within concrete bunded structures. The bunded areas will be constructed to 110% of the largest tank. All inlets, outlets, vent pipes and valves will be contained within the bunded area. All vehicles serving the site will be well maintained and are unlikely to suffer any significant losses in normal operation. Where small leakages do occur these will be collected by the regular surface water drainage network and removed in the silt trap/interceptor system.
- All liquid wastes will be transported to the site in enclosed vessel carrying vehicles. All soils accepted at the facility will be in covered or enclosed containers.
- Wastes to be processed will be handled inside the waste intake building. This will prevent any spillages combining with surface water and escaping to the drainage system.
- The process buildings have been constructed with concrete floor and lower concrete walls to ensure full containment in the unlikely event of a spillage or fire event. The main entrance to the facility has been designed with a graded ramp in addition to low kerb bunding around the yards thus allowing for full containment of any spillages. Please refer to Drawing Nos 04 and 15 of Volume II of the EIS "Engineering Drawings". The foul water management system will also be equipped with an automatic and manual closure device located prior to the discharge from the facility, which will be operated from the administrative building.
- All yards are constructed with low bund kerbs to contain any spillages. In the event of a fire or spillage at the facility the foul and surface water systems may be shut off by automatic and manual closure devices controlled from the site office, should this be required. This will ensure contaminated waters are retained pending collection for disposal to a suitable facility.
- All open yard drainage will be collected and passed through silt traps and a Class 1 Klargest oil interceptor prior to discharge to the main storm drains serving the site.
- All foul water will be collected and drained into the main foul water sewer serving the industrial estate

Risk to the Atmosphere is avoided by:

- Implementation of a regular and documented maintenance and inspection programme for all plant equipment

- On-site good house keeping and raw material handling practices will be stringently controlled through agreed protocols
- Preparation of an odour management plan to ensure odour emissions are minimized
- Regular internal and external odour patrols
- Scrubbing units (charcoal or other appropriate abatement) will be installed on all 3 balancing tanks to remove odorous or organic emissions
- A truck wash-bay will be installed adjacent to the weighbridge.
- The process will be fully contained, well ventilated and each intake tank will be sealed
- All buildings will be completely enclosed with high speed roller shutter doors to prevent fugitive releases to atmosphere
 - ♦ Air will be extracted at a rate of 4 air changes per day
 - ♦ If required, following delivery, vehicles will be washed in the wash bay to remove any residual waste material
- The proposed development will include existing measures to ensure traffic emissions are minimised. These include:
 - ♦ Adherence to site speed limits (10 km/hr)
 - ♦ Switching off idling engines or throttling down to a minimum
 - ♦ Excess or unnecessary revving of engines will not be permitted

Risk to Land, Soil, Plants or Animals is avoided by:

- Risk to land and soil beneath the site is avoided by the same controls that avoid risk to Waters as described above (i.e. entire site covered with a concrete slab).
- Risk to plants and animals are avoided by location of the development removed from areas of special ecological importance. The flora and fauna in the vicinity of the site are not considered sensitive to the site activities.

Nuisance through Noise or Litter is avoided by:

- All wastes will be handled in a contained building and all vehicles carrying these wastes will be fully enclosed tankers or covered on transport to the facility.
- Daily litter patrols will be carried out at the site.
- Machinery and plant on site will be modern and serviced on a regular basis. Any plant not in use will be switched off or throttled back to idle speed.

Adverse effects on the country side or places of interest are avoided by:

- While the proposed facility is located in an Industrial area, there are eight conservation sites within a 10km radius of Greenogue. However, all eight sites are outside a ca. 4.5km radius of the site (Figure 9.1 of Section 9 of the EIS). No impacts are expected to any of the designated sites as a result of the proposed development.
- The River Griffin lies outside and to the north of the site and it is considered unlikely that any significant negative impacts will occur to this water course;
- Operating the site with adequate environmental controls will ensure no impact on the surrounding environment.
- Implementation of the mitigation measures detailed in Section 9 of the EIS will further reduce the potential impacts.

Best Available Technology (BAT)

It is proposed that the principle of employing Best Available Technologies (BAT) be applied at the Ormonde Organics Ltd. facility in respect to emissions as follows.

Ormonde Organics will employ modern management practices and commit financial resources in order to control all nuisance emissions and ensure protection of the environment. The existing management practices include ensuring that all plant and equipment are fully serviced and operational, transporting waste within covered vehicles, regularly cleaning site surfaces and regularly patrolling for litter.

The proposed plant and equipment to be used at the site are examples of the best available technology for such facilities.

Specialist consultants have and will be retained as required to monitor potential nuisances and all relevant environmental media set out by the EPA. The consultants will inform the company on a regular basis of improvements in pollution abatement or other relevant technology. The costs of the facility and adhering to the modern management practices will be financed from Ormonde Organics annual revenues or short term bank loans.

Attachment L 2 Fit and Proper Person (please also refer to Table C1 of Attachments)**Offences and Convictions**

The Managing Director and other relevant persons associated with the applicant company have not been convicted of an offence under the Waste Management Act, 1996.

Compliance with relevant Acts

Ormonde Organics Ltd. or the Company Directors have never been convicted of any offences under the Waste Management Acts 1996 to 2003, the EPA Act 1992 and 2003, the Local Government (Water Pollution) Acts 1977 and 1990 or the Air Pollution Act 1987.

Technical Competence

See Table C.2 of Attachments above

The management team is composed of experienced personnel who have spent many years in this sector of the waste industry. The General Managers will be responsible for all environmental aspects of the operation and in particular compliance with the waste license. They will be assisted by an environmental technician whose duties will include compilation of environmental data and meeting the requirements of the waste license. The general managers and/or the environmental technician will complete the FAS course for waste facility management.

Financial Provision.

The following information is in compliance with section 40(7) 9(c) of the waste Management Act of 1996:

- (i) Company accounts
- (ii) Balance Sheets and Cash flow projections

A letter of good standing from Bank of Ireland is attached

Financial commitments may be required by the company to cover the following environmental issues:

- *Decommissioning* - See Section 2.2.4 *Description of Decommissioning* of the EIS
- *Aftercare Management* - After closure and cleaning of the site, there will be no environmental emissions or nuisances and for this reason aftercare management is not considered necessary at the site.
- *Environmental Pollution* - The event most likely to occur at the site which would require an environmental clean-up would be an oil spill, either from the processing area or from the waste reception tanks, storage tanks or from the stockpile of contaminated soils. The site is fully contained and both the foul sewer and storm drainage system can be closed off by valves prior to discharge from the site. The company plan to make provision for any environmental pollution incidents by way of either an environmental pollution insurance policy or a fund will be generated from gate fees/revenues and set aside to cover such eventualities.

Bank of Ireland 

Business Banking
Parliament Street, Kilkenny
Tel +353 (0)56 772 1155
Fax +353 (0)56 777 0179
www.bankofireland.ie

Environmental Protection Agency
Johnstown Castle
Co Wexford

19th July 2007

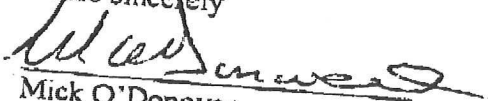
Re: Ormonde Organics Limited

Dear Sir/ Madam,

We understand that Ormonde Organics Ltd are applying for an EPA Waste licence. I can confirm that Ormonde Organics Ltd are long-standing clients of this Bank, who have always conducted their affairs in a most satisfactory manner.

The Directors are of the highest standard and integrity. The company is a property constituted limited company, the Directors of which would not enter into a commitment they could not see their way to fulfil.

Yours sincerely




Mick O'Donovan
Senior Business Manager

Legal Information

Bank of Ireland - incorporated in Ireland with limited liability
A listed agent of New Ireland Assurance Company plc. acting
as Bank of Ireland Life. Bank of Ireland is regulated by the
Irish Financial Services Regulatory Authority

Registered Information

Registered No. 01
Chief Office: Lower Baggot Street
Dublin 4, Ireland

A member of Bank of Ireland Group 

Company Registration No. 394770 (Eire)

ORMONDE ORGANICS LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 OCTOBER 2005

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C. R. O.
15 NOV 2006

ORMONDE ORGANICS LIMITED

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ORMONDE ORGANICS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS PURSUANT TO SECTION 18(4) OF THE COMPANIES (AMENDMENT) ACT, 1986

We have examined:

- (i) the abridged financial statements for the period ended 31 October 2005 on pages 4 to 8 which the directors of Ormonde Organics Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare the abridged financial statements. It is our responsibility to form an independent opinion on those abridged financial statements and to report our opinion to you.

Basis of opinion

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared pursuant to Section 10 and 12 of the Companies (Amendment) Act, 1986, from the financial statements to be laid before the annual general meeting. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the shareholder financial statements.

Opinion

In our opinion the directors are entitled under Section 18 of the Companies (Amendment) Act, 1986 to annex abridged financial statements for the period ended 31 October 2005 to the annual return of the company, and the abridged financial statements on pages 4 to 8 have been properly prepared pursuant to Sections 10 and 12 of that Act.

O' Neill Foley

24 October 2006

Chartered Accountants
Registered Auditors

Patricks Court
Patrick Street
Kilkenny

ORMONDE ORGANICS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS PURSUANT TO SECTION 18(3) OF THE COMPANIES (AMENDMENT) ACT, 1986

On 24 October 2006 we reported, as auditors of Ormonde Organics Limited, to the directors of the company on the copy of the abridged financial statements for the period ended 31 October 2005 on pages 4 to 8 and our report was as follows:

"We have examined:

- (i) the abridged financial statements for the period ended 31 October 2005 on pages 4 to 8 which the directors of Ormonde Organics Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare the abridged financial statements. It is our responsibility to form an independent opinion on those abridged financial statements and to report our opinion to you.

Basis of opinion

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared pursuant to Section 10 to 12 of the Companies (Amendment) Act, 1986, from the financial statements to be laid before the annual general meeting. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the shareholder financial statements.

Opinion

In our opinion the directors are entitled under Section 18 of the Companies (Amendment) Act, 1986 to annex abridged financial statements for the period ended 31 October 2005 to the annual return of the company, and the abridged financial statements on pages 4 to 8 have been properly prepared pursuant to Sections 10 to 12 of that Act."

Other information

On 24 October 2006 we reported, as auditors of Ormonde Organics Limited, to the members on the company's financial statements for the period ended 31 October 2005 to be laid before its annual general meeting, and our report was as follows:

"This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

We have audited the financial statements of Ormonde Organics Limited for the period ended 31 October 2005 set out on pages 5 to 13. These financial statements have been prepared in accordance with the accounting policies set out therein.

Respective responsibilities of the directors and auditors

As described in the Statement of Directors' Responsibilities on page 2 the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Acts, 1963 to 2005. We also report to you whether in our opinion: proper books of account have been kept by the company; whether at the balance sheet date, there exists a financial situation requiring the convening of an extraordinary general meeting of the company; and whether the information given in the directors' report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit, and whether the financial statements are in agreement with the books of account.

We also report to you if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not disclosed and, where practicable, include such information in our report.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

ORMONDE ORGANICS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS (CONTINUED) PURSUANT TO SECTION 18(3) OF THE COMPANIES (AMENDMENT) ACT, 1986

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 16 to the financial statements.

Opinion

In our opinion the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 October 2005 and of its profit for the period then ended and have been properly prepared in accordance with the Companies Acts, 1963 to 2005.

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion, proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion, the information given in the directors' report is consistent with the financial statements.

The net assets of the company, as stated in the balance sheet, are more than half of the amount of its called up share capital and, in our opinion, on that basis there did not exist at 31 October 2005 a financial situation which, under section 40(1) of the Companies (Amendment) Act 1983, would require the convening of an extraordinary general meeting of the company."

O' Neill Foley

24 October 2006

Chartered Accountants
Registered Auditors

Patricks Court

Kilkenny

This is to certify that this is a true copy of the auditors' report in respect of Ormonde Organics Limited.

Martin Morrissey
Director

Date: 24 October 2006

Michael Murphy
Secretary

Date: 24 October 2006

ORMONDE ORGANICS LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE SHAREHOLDERS FINANCIAL STATEMENTS

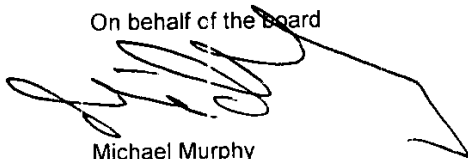
The directors are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2005. They are 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.

On behalf of the board



Michael Murphy

Secretary

24 October 2006



Martin Morrissey

Director

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ORMONDE ORGANICS LIMITED

BALANCE SHEET AS AT 31 OCTOBER 2005

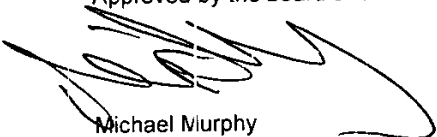
	Notes	2005 €	€
Fixed assets			
Tangible assets			183,850
Investments	2		170,071
			<u>353,921</u>
Current assets			
Debtors	3	162,017	
			<u>162,017</u>
Creditors: amounts falling due within one year	4	(135,773)	
			<u>26,244</u>
Net current assets			<u>380,165</u>
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	5		(100,506)
Provisions for liabilities and charges			(669)
			<u>278,990</u>
Capital and reserves			
Called up share capital	6		9,920
Profit and loss account			269,070
			<u>278,990</u>
Shareholders' funds			<u><u>278,990</u></u>

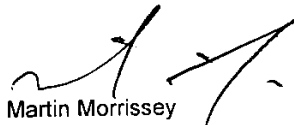
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On 24 October 2006 the directors have prepared the abridged financial statements and have relied on specified exemptions contained in sections 10 and 12 of the Companies (Amendment) Act, 1986 on the grounds that the company is entitled to the benefit of those exemptions as a small company.

Approved by the board on 24 October 2006

Approved by the board and authorised for issue on 24 October 2006


Michael Murphy
Director


Martin Morrissey
Director

ORMONDE ORGANICS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 OCTOBER 2005

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable accounting standards, which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	15%
Fixtures, fittings & equipment	15%
Motor vehicles	20%

1.5 Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.7 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance had not been discounted.

7 Fixed asset investments

	Unlisted investments €
Cost	
At 6 December 2004	-
Additions	170,071
At 31 October 2005	<u>170,071</u>

ORMONDE ORGANICS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 OCTOBER 2005

3	Debtors	2005
		€
	Amounts falling due within one year	162,017
		<u>162,017</u>
4	Creditors: amounts falling due within one year	2005
		€
	Net obligations under finance lease and hire purchase contracts	26,802
	Other creditors	108,971
		<u>135,773</u>
	Included in other creditors are amounts relating to taxation, as follows	
	Corporation tax	21,480
	P.A.Y E. control account	5,648
		<u>27,128</u>
5	Creditors: amounts falling due after more than one year	2005
		€
	Net obligations under finance leases and hire purchase agreements	100,506
		<u>100,506</u>
	Net obligations under finance leases and hire purchase contracts	
	Repayable within one year	26,802
	Repayable between one and five years	100,506
		<u>127,308</u>
		127,308
	Included in liabilities falling due within one year	(26,802)
		<u>100,506</u>
6	Share capital	2005
		€
	Authorised	
	5,000,000 Ordinary of €0.01 each	50,000
		<u>50,000</u>
	Allocated, called up and fully paid	
	992,000 Ordinary of €0.01 each	9,920
		<u>9,920</u>

ORMONDE ORGANICS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 OCTOBER 2005

7 Directors' interests

The directors' beneficial interests in the shares of the company were as stated below:

	Ordinary of €0.01 each	
	31 October 2005	6 December 2004
Michael Murphy	99,200	-
Martin Morrissey	446,400	-

8 Related party transactions

Debtors due from connected companies Ormonde Waste Limited and subsidiaries at the balance sheet were €73,073.

Creditors due to connected company Morrissey Fencing Limited at the balance sheet date were €32,929.

9 Approval of financial statements

The directors approved the financial statements on the 24 October 2006.

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ORMONDE ORGANICS LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2006

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ORMONDE ORGANICS LIMITED

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ORMONDE ORGANICS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS PURSUANT TO SECTION 18(4) OF THE COMPANIES (AMENDMENT) ACT, 1986

We have examined:

- (i) the abridged financial statements for the year ended 31 October 2006 on pages 4 to 9 which the directors of Ormonde Organics Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare the abridged financial statements. It is our responsibility to form an independent opinion on those abridged financial statements and to report our opinion to you.

Basis of opinion

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared pursuant to Section 10 and 12 of the Companies (Amendment) Act, 1986, from the financial statements to be laid before the annual general meeting. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the shareholder financial statements.

Opinion

In our opinion the directors are entitled under Section 18 of the Companies (Amendment) Act, 1986 to annex abridged financial statements for the year ended 31 October 2006 to the annual return of the company, and the abridged financial statements on pages 4 to 9 have been properly prepared pursuant to Sections 10 and 12 of that Act.

O' Neill Foley

28 March 2007

Chartered Accountants
Registered Auditors

Patricks Court
Patrick Street
Kilkenny

ORMONDE ORGANICS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS PURSUANT TO SECTION 18(3) OF THE COMPANIES (AMENDMENT) ACT, 1986

On 28 March 2007 we reported, as auditors of Ormonde Organics Limited, to the directors of the company on the copy of the abridged financial statements for the year ended 31 October 2006 on pages 4 to 9 and our report was as follows:

"We have examined:

- (i) the abridged financial statements for the year ended 31 October 2006 on pages 4 to 9 which the directors of Ormonde Organics Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare the abridged financial statements. It is our responsibility to form an independent opinion on those abridged financial statements and to report our opinion to you.

Basis of opinion

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared pursuant to Section 10 to 12 of the Companies (Amendment) Act, 1986, from the financial statements to be laid before the annual general meeting. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the shareholder financial statements.

Opinion

In our opinion the directors are entitled under Section 18 of the Companies (Amendment) Act, 1986 to annex abridged financial statements for the year ended 31 October 2006 to the annual return of the company, and the abridged financial statements on pages 4 to 9 have been properly prepared pursuant to Sections 10 to 12 of that Act."

Other information

On 28 March 2007 we reported, as auditors of Ormonde Organics Limited, to the members on the company's financial statements for the year ended 31 October 2006 to be laid before its annual general meeting, and our report was as follows:

"This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

We have audited the financial statements of Ormonde Organics Limited for the year ended 31 October 2006 set out on pages 5 to 14. These financial statements have been prepared in accordance with the accounting policies set out therein.

Respective responsibilities of the directors and auditors

As described in the Statement of Directors' Responsibilities on page 2 the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Acts, 1963 to 2005. We also report to you whether in our opinion: proper books of account have been kept by the company; whether at the balance sheet date, there exists a financial situation requiring the convening of an extraordinary general meeting of the company; and whether the information given in the directors' report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit, and whether the financial statements are in agreement with the books of account.

We also report to you if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not disclosed and, where practicable, include such information in our report.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

ORMONDE ORGANICS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS (CONTINUED) PURSUANT TO SECTION 18(3) OF THE COMPANIES (AMENDMENT) ACT, 1986

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 16 to the financial statements.

Opinion

In our opinion the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 October 2006 and of its profit for the year then ended and have been properly prepared in accordance with the Companies Acts, 1963 to 2005.

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion, proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion, the information given in the directors' report is consistent with the financial statements.

The net assets of the company, as stated in the balance sheet, are more than half of the amount of its called up share capital and, in our opinion, on that basis there did not exist at 31 October 2006 a financial situation which, under section 40(1) of the Companies (Amendment) Act 1983, would require the convening of an extraordinary general meeting of the company."

O' Neill Foley

28 March 2007

Chartered Accountants
Registered Auditors

Patricks Court
Patrick Street
Kilkenny

This is to certify that this is a true copy of the auditors' report in respect of Ormonde Organics Limited.

Martin Morrissey
Director

Date: 28 March 2007

Michael Murphy
Director

Date: 28 March 2007

ORMONDE ORGANICS LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE SHAREHOLDERS FINANCIAL STATEMENTS

The directors are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2005. They are 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.

On behalf of the board

Michael Murphy
Director
28 March 2007

Martin Morrissey
Director

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ORMONDE ORGANICS LIMITED

BALANCE SHEET AS AT 31 OCTOBER 2006

	Notes	2006		2005	
		€	€	€	€
Fixed assets					
Tangible assets			1,335,009		183,850
Investments	2		170,071		170,071
			<u>1,505,080</u>		<u>353,921</u>
Current assets					
Debtors	3	1,278,342		162,017	
Cash at bank and in hand		80,985		-	
		<u>1,359,327</u>		<u>162,017</u>	
Creditors: amounts falling due within one year	4	<u>(1,368,704)</u>		<u>(135,773)</u>	
Net current (liabilities)/assets			<u>(9,377)</u>		<u>26,244</u>
Total assets less current liabilities			1,495,703		380,165
Creditors: amounts falling due after more than one year	5		(890,540)		(100,506)
Provisions for liabilities			<u>(3,956)</u>		<u>(669)</u>
			<u>601,207</u>		<u>278,990</u>
Capital and reserves					
Called up share capital	6		9,920		9,920
Profit and loss account			591,287		269,070
			<u>601,207</u>		<u>278,990</u>
Shareholders' funds			<u>601,207</u>		<u>278,990</u>

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On 28 March 2007 the directors have prepared the abridged financial statements and have relied on specified exemptions contained in sections 10 and 12 of the Companies (Amendment) Act, 1986 on the grounds that the company is entitled to the benefit of those exemptions as a small company.

Approved by the board and authorised for issue on 28 March 2007

Michael Murphy
Director

Martin Morrissey
Director

ORMONDE ORGANICS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2006

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	15%
Fixtures, fittings & equipment	15%
Motor vehicles	20%

1.5 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.7 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance had not been discounted.

ORMONDE ORGANICS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2006

7 Fixed asset investments

	Shares in participating interests €
Cost	
At 1 November 2005 & at 31 October 2006	170,071

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Shares held	
		Class	%
Participating interests			
Land Organics Limited	Ireland	Ordinary Shares	45.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

		Capital and reserves 2006 €	Profit for the year 2006 €
	Principal activity		
Land Organics Limited	Dealing in sludge waste	310,489	(452,809)

3 Debtors

	2006 €	2005 €
Amounts falling due within one year	1,278,342	162,017

ORMONDE ORGANICS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2006

4	Creditors: amounts falling due within one year	2006	2005
		€	€
	Net obligations under finance lease and hire purchase contracts	298,506	26,802
	Trade and other creditors	1,070,198	108,971
		<u>1,368,704</u>	<u>135,773</u>
	Included in other creditors are amounts relating to taxation, as follows:		
	Corporation tax	63,310	21,480
		<u>63,310</u>	<u>21,480</u>
5	Creditors: amounts falling due after more than one year	2006	2005
		€	€
	Net obligations under finance leases and hire purchase agreements	890,540	100,506
		<u>890,540</u>	<u>100,506</u>
	Net obligations under finance leases and hire purchase contracts		
	Repayable within one year	298,506	26,802
	Repayable between one and five years	890,540	100,506
		<u>1,189,046</u>	<u>127,308</u>
		1,189,046	127,308
	Included in liabilities falling due within one year	(298,506)	(26,802)
		<u>890,540</u>	<u>100,506</u>
6	Share capital	2006	2005
		€	€
	Authorised		
	5,000,000 Ordinary of €0.01 each	50,000	50,000
		<u>50,000</u>	<u>50,000</u>
	Allotted, called up and fully paid		
	992,000 Ordinary of €0.01 each	9,920	9,920
		<u>9,920</u>	<u>9,920</u>
7	Directors' interests		
	The directors' beneficial interests in the shares of the company were as stated below:		
		Ordinary of €0.01 each	
		31 October 2006	1 November 2005
	Michael Murphy	99,200	99,200
	Martin Morrissey	446,400	446,400

ORMONDE ORGANICS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2006

8 Related party transactions

Sales to connected company Land Organics Limited under normal trading terms were €4,829 (2005-€Nil). Purchases to connected company Land Organics Limited under normal trading terms were €584,643 (2005-€Nil). Creditors due to connected company Land Organics Limited at the balance sheet date were €162,430 (2005- €Nil).

Sales to connected company Ormonde Waste Limited and subsidiaries under normal trading terms were €25,480 (2005-€Nil). Purchases to connected company Ormonde Waste Limited and subsidiaries under normal trading terms were €3,715 (2005-€Nil). Debtors due from connected companies Ormonde Waste Limited and subsidiaries at the balance sheet were €32,429 (2005-€73,073).

Creditors due to connected company Morrissey Fencing Limited at the balance sheet date were €36,473 (2005-€32,929).

9 Approval of financial statements

The directors approved the financial statements on the 28 March 2007.

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