

Registered number: 705209

ABP Technology Europe Limited
Unaudited
Abridged Financial Statements
For the Financial Year Ended 31 August 2025

ABP Technology Europe Limited

Company Information

Directors William Waddell Stirling (United Kingdom)
Paul Michael Carrington (United Kingdom)

Company secretary Paul Mark Topping

Registered number 705209

Registered office C/o Azets
Units 15/16
The Courtyard
Carmanhall Road
Sandyford
Dublin 18

Accountants Azets Ireland Limited
Chartered Accountants
3rd Floor
40 Mespil Road
Dublin 4

ABP Technology Europe Limited

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ABP Technology Europe Limited

**Directors' Responsibilities Statement
For the Financial Year Ended 31 August 2025**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the directors must not approve the financial statements unless they are 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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments 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 directors are 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 and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 6:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Azets CC Limited all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the financial year ended 31 August 2025.

On behalf of the board



William Waddell Stirling
Director

Date: 25/2/2025



Paul Michael Carrington
Director

ABP Technology Europe Limited

Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of ABP Technology Europe Limited for the Financial Year Ended 31 August 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of ABP Technology Europe Limited for the financial year ended 31 August 2025 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.

This report is made solely to the Board of Directors of ABP Technology Europe Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of ABP Technology Europe Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of Directors of ABP Technology Europe Limited, as a body, 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 ABP Technology Europe Limited and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 August 2025 your duty to ensure that ABP Technology Europe Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of ABP Technology Europe Limited. You consider that ABP Technology Europe Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit of the financial statements of ABP Technology Europe 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.

Azets Ireland Limited

Azets Ireland Limited
Chartered Accountants
3rd Floor
40 Mespil Road
Dublin 4

Date: *26/2/2025*

ABP Technology Europe Limited

**Abridged Balance Sheet
As at 31 August 2025**

	Note	2025 €	2025 €	2024 €	2024 €
Current assets					
Debtors: amounts falling due within one year	5	100		100	
		<u>100</u>		<u>100</u>	
Total assets less current liabilities			100		100
Net assets			<u>100</u>		<u>100</u>
Capital and reserves					
Called up share capital presented as equity			<u>100</u>		<u>100</u>
Shareholders' funds			<u>100</u>		<u>100</u>


We, as directors of ABP Technology Europe Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:



William Waddell Stirling
 Director



Paul Michael Carrington
 Director

Date: 25/2/2026

The notes on pages 4 to 6 form part of these financial statements.

ABP Technology Europe Limited

Notes to the Abridged Financial Statements For the Financial Year Ended 31 August 2025

1. General information

These financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of ABP Technology Europe Limited for the financial year ended 31 August 2025.

ABP Technology Europe Limited is a private company limited by shares, incorporated in the Republic of Ireland. The registered office's address is Unit 15/16 The Courtyard, Carmanhall Road, Sandyford, Dublin 18 (registered number 705209). The nature of the Company's operation and its principal activities are set out in the Directors Report.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), as adapted by Section 1A.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the Company.

Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Companies Act 2014.

The company has taken advantage of the disclosure option of preparing a single statement of profit and loss and retained earnings as permitted by the FRS102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland".

All professional fees are borne by the parent company.

2.2 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Notes to the Abridged Financial Statements
For the Financial Year Ended 31 August 2025

2. Accounting policies (continued)

2.3 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.4 Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

4. Judgments in applying accounting policies

The directors consider the accounting assumption below to be its critical accounting judgments:

Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to realise its assets and discharge its liabilities in the normal course of business, and to continue as a going concern. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

5. Debtors

	2025	2024
	€	€
Amount due from group company	100	100

ABP Technology Europe Limited

Notes to the Abridged Financial Statements For the Financial Year Ended 31 August 2025

6. Related party transaction

The related parties of ABP Technology Europe Limited, as defined by Financial Reporting Standard No. 102, as adapted by Section 1A, the nature of the relationship and the extent of transactions with them are summarised below.

There were no key management personnel other than the directors during the financial period, none of whom received any compensation during the financial period.

7. Controlling party

The company is wholly owned and controlled by ABP Technology Holdings Limited, a company incorporated in the United Kingdom. The ultimate controlling party is William Waddell Stirling.

8. Approval of financial statements

The board of directors approved these financial statements for issue on 25/2/2026.