

Lynch Technology Consulting Limited
Abridged Financial Statements
For the year ended 30 September 2025

Lynch Technology Consulting Limited

Abridged Financial Statements

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Lynch Technology Consulting Limited

Directors and Other information

Directors

Michael Lynch
Gwen Mulrooney-Lynch

Secretary

Michael Lynch

Registered Office

13 Stillorgan Park
Blackrock, Co Dublin

Statement of director's responsibilities

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare statutory financial statements for each financial year, which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. 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
- State whether the statutory 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
- Prepare the statutory 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 statutory 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.

Lynch Technology Consulting Limited

Directors' declaration on unaudited financial statements

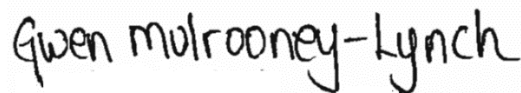
In relation to the statutory financial statements as set out on the following pages

- The directors approve these statutory financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to ABC & Co Certified Public Accountants, 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 year ended 30th September, 2025.

On behalf of the board,



Michael Lynch
Director



Gwen Mulrooney-Lynch
Director

Date: 1st March 2026

Lynch Technology Consulting Limited

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 September 2025

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

Basis of Preparation

The financial statements have been prepared on the going concern basis and in accordance with accounting standards generally accepted in Ireland and Irish Statute comprising the Companies Acts, 1963 to 2012. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

Turnover

Turnover represents net sales to customers and excludes VAT.

Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are stated at historic cost less accumulated depreciation.

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

Leasehold buildings and improvements	-	over the term of the lease
Fixtures and Fittings	-	5 years
Plant, machinery and equipment	-	8 years
Motor vehicles	-	4 years

Stocks

Stocks are stated at the lower of cost and net realisable value. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads.

Net realisable value is based on normal selling price, less further costs expected to be incurred in completion and disposal.

Foreign Currency

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the profile and loss account.

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 September 2025

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Taxation and deferred taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss account in relation to pensions and other post-retirement benefits. In calculating the amount of deferred tax, discounting is used.

Leased Assets

Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

Pensions

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the profit account in the year in which they fall due.

Dividends

Dividends to the Company's shareholders are recognised as a liability of the company when approved by the Company's shareholders.

Lynch Technology Consulting Limited

ABRIDGED BALANCE SHEET AS AT 30 September 2025

	Notes	2025	2024
Fixed Assets		€	€
Tangible Assets		<u>Nil</u>	<u>Nil</u>
Current Assets			
Stocks		Nil	Nil
Debtors		Nil	Nil
Cash at bank and in hand		<u>Nil</u>	<u>Nil</u>
		<u>Nil</u>	<u>Nil</u>
Creditors: amount falling due within one year		Nil	Nil
Net current assets		<u>Nil</u>	<u>Nil</u>
Total assets less current liabilities		Nil	Nil
Provision for liabilities		<u>(Nil)</u>	<u>(Nil)</u>
Net Deficit		<u>-1765</u>	<u>-1765</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		<u>-1865</u>	<u>-1865</u>
Shareholders Deficit		<u>-1765</u>	<u>-1765</u>

We, as Directors of Lynch Technology Consulting Limited, state that:

- The company is availing itself of the audit exemption – the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- The company is availing itself of the exemption on the grounds that section 358 is complied with;
- No notice under subsection(1) of section 334 has, in accordance with subsection(2) of that section, been served on the company; and
- The directors acknowledge the obligations of the company, 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 Period and of its profit or loss for that financial year, and otherwise comply with the provisions

Lynch Technology Consulting Limited

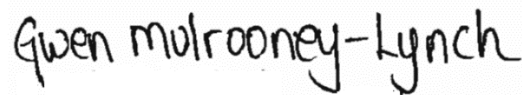
of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

- e) The company has relied on the specified exemption contained in 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

On behalf of the board,



Michael Lynch
Director



Gwen Mulrooney-Lynch
Director

Date: 1st March 2026

Notes forming part of the abridged financial statements

	2025	2024
1 Creditors	€	€
Amounts included in Creditors		
Trade Creditors	Nil	Nil
PAYE/PRSI	Nil	Nil
VAT	Nil	Nil
Directors Accounts	<u>Nil</u>	<u>Nil</u>
	<u>Nil</u>	<u>Nil</u>

	2025	2024
2 Called up share capital	€	€
Authorised	€	€
1,000,000 ordinary shares of €1 each	<u>1,000,000</u>	<u>1,000,000</u>

Alloted, called up and fully paid:

100 ordinary shares of €1 each	<u>100</u>	<u>100</u>
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3 Interest of directors and company secretary

The directors and secretary who held office at 01 October 2024 and 30 September 2025 had no interests other than those shown below in the shares of the company

	Number
Michael Lynch Ordinary Shares of €1 each	90
Gwen Mulrooney-Lynch Ordinary Shares of €1 each	10

Material Interest of directors in contracts with the company

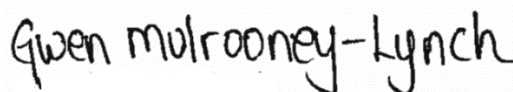
None of the directors had a beneficial interest in any material contract to which the company was a party during the year

4 Approval of financial statements

The directors approved the financial statements for issue on 1st March 2026



Michael Lynch
Director



Gwen Mulrooney-Lynch
Director

Date: 1st March 2026

Lynch Technology Consulting Limited

OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014

Company Name: Lynch Technology Consulting Limited

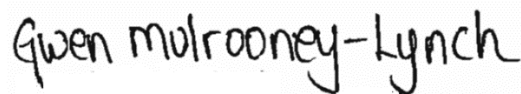
Financial Period End: 30/09/2025

CERTIFICATE:

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the original laid or to be laid before the relevant general meeting, or presented to the members



Michael Lynch
Director



Gwen Mulrooney-Lynch
Director

Date: 1st March 2026