

ERPAPPS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

ERPAPPS LIMITED

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ERPAPPS LIMITED

COMPANY INFORMATION

Directors	Marcus Flynn Derya Sahna Sacramento E Sousa (resigned 15 November 2019)
Company secretary	Noone Casey Secretarial Services Limited
Registered number	545741
Registered office	92 Stillorgan Heath Stillorgan Co. Dublin A94 X727
Accountants	Noone Casey Financial Services Limited Chartered Accountants 25 Herbert Place Dublin 2
Bankers	Permanent TSB Unit 134 Blanchardstown NTC Blanchardstown Dublin Dublin 15

ERPAPPS LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

The director is responsible for preparing the Director's report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has 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 director must not approve the financial statements unless he is 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 director is 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 director is 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 Director's 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on page 7:

- The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Noone Casey Financial Services Limited, Chartered Accountants, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 30 June 2025.

On behalf of the board

Marcus Flynn
Director

Date: 12 January 2026

ERPAPPS LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF ERPAPPS LIMITED FOR THE YEAR ENDED 30 JUNE 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Erpapps Limited for the year ended 30 June 2025 which comprise 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 director of Erpapps Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Erpapps Limited that we have been engaged to compile, report to the Company's Director that we have done so and state those matters that we have agreed to state to the director of Erpapps Limited 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 Erpapps Limited and its director 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 30 June 2025 your duty to ensure that Erpapps Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Erpapps Limited. You consider that Erpapps Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Erpapps 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.

Noone Casey Financial Services Limited

Chartered Accountants

25 Herbert Place
Dublin 2
12 January 2026

ERPAPPS LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025**

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	4	8,095	7,849
Cash at bank and in hand	5	4,204	2,173
		12,299	10,022
Creditors: amounts falling due within one year	6	(12,417)	(12,777)
Net current liabilities		(118)	(2,755)
Total assets less current liabilities		(118)	(2,755)
Net liabilities		(118)	(2,755)
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		(218)	(2,855)
Shareholders' funds		(118)	(2,755)

I, as director of Erpapps 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 358 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) I 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 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:

Marcus Flynn
Director

Date: 12 January 2026

The notes on pages 5 to 7 form part of these financial statements.

ERPAPPS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

These financial statements comprising the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes constitute the individual financial statements of Erpapps Limited for the financial year ended 30 June 2025.

Erpapps Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is 13 Fernleigh Grove, Castleknock, Dublin 15, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report on pages 2 to 4.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 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.

2.4 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

ERPAPPS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

2. Accounting policies (continued)

2.5 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The average monthly number of employees, including the director, during the year was as follows:

	2025	2024
	No.	No.
	1	1
	<u><u>1</u></u>	<u><u>1</u></u>

4. Debtors

	2025	2024
	€	€
Trade debtors	7,995	7,749
Other debtors	100	100
	<u><u>8,095</u></u>	<u><u>7,849</u></u>

5. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	4,204	2,173
	<u><u>4,204</u></u>	<u><u>2,173</u></u>

6. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	7,349	9,488
Taxation and social insurance	2,811	2,232
Other creditors	1,237	37
Accruals	1,020	1,020
	<u><u>12,417</u></u>	<u><u>12,777</u></u>

ERPAPPS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

7. Profit & loss account

	2025 €	2024 €
At 1 July	(2,855)	(1,914)
Profit / (Loss) for the financial year	2,637	(941)
At 30 June	<u>(218)</u>	<u>(2,855)</u>

8. Approval of financial statements

The director approved these financial statements for issue on 12 January 2026.