

**PB Wind Limited**

**Abridged Unaudited Financial Statements**

**For the financial year ended 31st December 2025**

**(to be annexed to annual return)**

**PB Wind Limited**  
**Year ended 31 December 2025**

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**PB Wind Limited**

**Year ended 31 December 2025**

**Directors and other information**

<b>Directors</b>	D. McDermott F. McDermott
<b>Secretary</b>	D. McDermott
<b>Registered office</b>	Unit 2, Coolport Coolmine Business Park, Blanchardstown, Dublin 15
<b>Company registered number</b>	569419

**PB Wind Limited**  
**Unaudited Balance Sheet as at 31 December 2025**

	Notes	2025	2024
		p	p
<b>Fixed Assets</b>		<u>21,578</u>	<u>21,578</u>
<b>Current Assets</b>		463	463
<b>Creditors</b> (amounts falling due within one year)		<u>(21,941)</u>	<u>(21,941)</u>
<b>Net Current Assets / (Liabilities)</b>		<u>(21,478)</u>	<u>(21,478)</u>
<b>Creditors</b> (amounts falling due after one year)		<u>-</u>	<u>-</u>
<b>Total net assets</b>		<u><u>100</u></u>	<u><u>100</u></u>
<b>Capital and reserves</b>		<u><u>100</u></u>	<u><u>100</u></u>

These financial statements have been prepared in accordance with the Micro Companies Regime.

We, as Directors of PB Wind Ltd, state that:

- (a) the company is availing itself of audit exemption - the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that section 358 is complied with;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014;
- (d) 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 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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company;
- (e) The company has relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption and the abridged Financial Statements have been properly prepared in accordance with section 353 of the Companies Act 2014

***D. McDermott***

\_\_\_\_\_  
 Director ó D.McDermott

***F. McDermott***

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 Director ó F.McDermott

***22<sup>nd</sup> February 2026***

\_\_\_\_\_  
 Date

## **PB Wind Limited**

### **Notes to the financial statements**

#### **1. General Information**

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of PB Wind Limited for the financial year ended 31 December 2025.

PB Wind Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 569419). The Registered Office is Unit 2, Coolport, Coolmine Business Park, Blanchardstown, Dublin 15 which is also the principal place of business of the company.

#### **2. Summary of Significant 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.

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 *The financial Reporting Standard applicable to the Micro-entities Regime* issued by the Financial Reporting Council. The Company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the Micro Companies Regime in accordance with section 280E of the Act and FRS105.

The directors have undertaken to provide sufficient working capital to allow the company continue trading for the foreseeable future. This support will enable the company to meet its debts as they fall due. In view of the foregoing, the directors believe it is appropriate to prepare the financial statements on the going concern basis.

##### **Development Assets**

Costs relating to assets in development are capitalised where, in the opinion of the Directors, the inflow of future economic benefit from the related asset is deemed probable and in excess of the amount capitalised. Any costs which are capitalised are written off to the income statement when it is no longer probable that future economic benefit will occur.

Development assets are not depreciated. On commissioning of a development asset, it will be transferred to property, plant & equipment, where it will be depreciated over its useful life.

**PB Wind Limited**

**Notes to the financial statements**

**3. Appropriation of Profit and Loss account**

	2025	2024
	p	p
<b>Brought forward at beginning of year</b>	-	-
<b>Profit for the financial year</b>	<u>-</u>	<u>-</u>
<b>Carried forward at end of financial year</b>	<u><u>-</u></u>	<u><u>-</u></u>

**4. Approval of financial statements**

The financial statements were approved by the directors on 22<sup>nd</sup> February 2026.