

Company Number: 351925

A. Reddy & Company Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

A. Reddy & Company Limited

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A. Reddy & Company Limited DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 and of the profit or loss of the company for the 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 financial statements and then apply them consistently;
- make judgements 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, 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 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

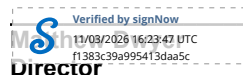
The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to ECOVIS DCA Limited, all the company's accounting records and provided all the information, books and documents 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 30 June 2025."

Signed on behalf of the board

Matt Dwyer



Seán Mc Mahon



Director

11/03/2026

Date: _____

Thomas O'Neill



Director

11/03/2026

Date: _____

A. Reddy & Company Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	7	<u>30,497</u>	<u>31,775</u>
Current Assets			
Debtors	8	721,198	651,605
Cash and cash equivalents		<u>168,671</u>	<u>269,204</u>
		<u>889,869</u>	<u>920,809</u>
Creditors: amounts falling due within one year	9	<u>(340,111)</u>	<u>(498,485)</u>
Net Current Assets		<u>549,758</u>	<u>422,324</u>
Total Assets less Current Liabilities		<u>580,255</u>	<u>454,099</u>
Creditors: amounts falling due after more than one year	10	<u>(76,197)</u>	<u>-</u>
Net Assets		<u>504,058</u>	<u>454,099</u>
Capital and Reserves			
Called up share capital presented as equity	12	100	100
Other reserves	13	-	67
Retained earnings		<u>503,958</u>	<u>453,932</u>
Equity attributable to owners of the company		<u>504,058</u>	<u>454,099</u>

A. Reddy & Company Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of A. Reddy & Company Limited, state that -

(a) the company is availing itself of 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 the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 financial 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 specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company 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 Companies Act 2014 and the small companies' regime.

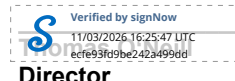
11/03/2026

Approved by the board on _____ and signed on its behalf by:

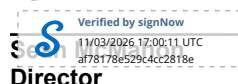
Math Ousey



Thomas O'Neill



Seán Mc Mahon



A. Reddy & Company Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital €	Retained earnings €	Capital redemption reserve €	Total €
At 1 July 2023	100	490,197	67	490,364
Loss for the financial year	-	(36,265)	-	(36,265)
At 30 June 2024	100	453,932	67	454,099
Profit for the financial year	-	199,966	-	199,966
Net proceeds of equity				
Ordinary share issue	60	-	-	60
Redemption of equity shares	(60)	(149,940)	-	(150,000)
Other movements in equity attributable to owners	-	-	(67)	(67)
At 30 June 2025	100	503,958	-	504,058

A. Reddy & Company Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

A. Reddy & Company Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 351925. The registered office of the company is 14 The Seapoint Building, 44-45 Clontarf Road, Clontarf, Dublin 3, 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 Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency 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.

Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably.

Purchase of own shares

Where the company repurchases its own shares, the consideration paid, including any directly attributable costs, is recognised as a deduction from equity. Such transactions are accounted for on the date the shares are cancelled, and no gain or loss is recognised in the profit and loss account.

The nominal value of the shares repurchased is deducted from issued share capital, while any excess of the purchase price over the nominal value is charged directly to retained earnings. Own share purchases are funded only from distributable profits or otherwise executed in accordance with the relevant provisions of the Companies Act 2014.

Where the repurchase agreement provides for payment by instalments, the reduction in reserves is recognised progressively in line with payments made, ensuring that sufficient distributable reserves are maintained at each reporting date.

A. Reddy & Company Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Defined Contribution Pension Scheme Policy

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Income Statement in the period to which they relate.

Property, plant and equipment and depreciation

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Freehold premises are stated at cost (or deemed cost for freehold premises held at valuation at the date of transition to FRS 102) less accumulated depreciation and accumulated impairment losses. The company previously adopted a policy of revaluing freehold premises and they were stated at their revalued amount less any subsequent depreciation and accumulated impairment losses.

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is provided on Tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to Tangible fixed assets are as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk.

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Work in progress

Work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

A. Reddy & Company Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of quantity surveying and to provide management services to the construction industry.

4. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of property, plant and equipment	6,381	5,869
	<u> </u>	<u> </u>

A. Reddy & Company Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

5. Interest payable and similar expenses	2025	2024
	€	€
Interest	<u>1,971</u>	<u>-</u>
6. Employees		
The average monthly number of employees, including directors, during the financial year was 10, (2024 - 11).		
	2025	2024
	Number	Number
Administration	1	1
Director	3	4
Surveyors	6	6
	<u>10</u>	<u>11</u>
7. Property, plant and equipment		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 July 2024	97,297	97,297
Additions	5,103	5,103
	<u>102,400</u>	<u>102,400</u>
At 30 June 2025	102,400	102,400
Depreciation		
At 1 July 2024	65,522	65,522
Charge for the financial year	6,381	6,381
	<u>71,903</u>	<u>71,903</u>
At 30 June 2025	71,903	71,903
Net book value		
At 30 June 2025	<u>30,497</u>	<u>30,497</u>
At 30 June 2024	<u>31,775</u>	<u>31,775</u>
8. Debtors	2025	2024
	€	€
Trade debtors	448,731	418,579
Amounts recoverable on long term work-in-progress	220,655	200,596
Taxation	44,014	27,466
Prepayments	7,798	4,964
	<u>721,198</u>	<u>651,605</u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	18,041	43
Trade creditors	25,627	20,231
Taxation	178,473	143,000
Accruals	117,970	335,211
	<u>340,111</u>	<u>498,485</u>

A. Reddy & Company Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

10. Creditors			2025	2024
Amounts falling due after more than one year			€	€
Bank loan			76,197	-
			<u> </u>	<u> </u>
Loans				
Repayable in one year or less, or on demand			18,041	43
Repayable between one and two years			76,197	-
			<u> </u>	<u> </u>
			94,238	43
			<u> </u>	<u> </u>
11. Taxation			2025	2024
			€	€
Debtors:				
Corporation tax			44,014	27,466
			<u> </u>	<u> </u>
Creditors:				
VAT			132,285	111,860
Corporation tax			23,618	11,825
PAYE			22,570	19,315
			<u> </u>	<u> </u>
			178,473	143,000
			<u> </u>	<u> </u>
12. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary shares of €1.00 each	1,000,000	€1.00 each	1,000,000	1,000,000
			<u> </u>	<u> </u>
Allotted, called up and fully paid				
Ordinary shares of €1.00 each	100	€1.00 each	100	100
			<u> </u>	<u> </u>

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 30/06/25	01/07/24
Matthew Dwyer	Ordinary shares of €1.00 each	55	20
Thomas O'Neill	Ordinary shares of €1.00 each	15	5
Sean McMahon	Ordinary share of €1.00 each	15	5
John Nolan	Ordinary shares of €1.00 each	-	60
		<u> </u>	<u> </u>
		85	90
		<u> </u>	<u> </u>

A. Reddy & Company Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

13. Income Statement

	Income statement	Capital redemption reserve	Total
	€	€	€
At 1 July 2024	453,932	67	453,999
Redemption of shares	(149,940)	-	(149,940)
Profit/(loss) for the financial year	199,966	-	199,966
Other movements	-	(67)	(67)
	<u>503,958</u>	<u>-</u>	<u>503,958</u>
At 30 June 2025	<u>503,958</u>	<u>-</u>	<u>503,958</u>

14. Directors' remuneration

	2025	2024
	€	€
Remuneration	506,000	552,000
Pension contributions	21,762	24,546
	<u>527,762</u>	<u>576,546</u>

15. Controlling interest

Matthew Dwyer is the ultimate controlling party by virtue of his 55% shareholding in A. Reddy & Company Limited, and 5% shareholding held via Austin Reddy (Nominee) Limited.

16. Events After the End of the Reporting Period

There have been no significant events affecting the company since the financial year-end.

17. Changes in Equity

During the financial year, the company repurchased 60 ordinary shares previously held by John Nolan.

In the same period, the company issued 40 ordinary shares to Matthew Dwyer, 10 ordinary shares to Sean McMahon, and 10 ordinary shares to Thomas O'Neill.

Following these transactions, the shareholdings at year-end were as follows:

- Matthew Dwyer – 55 ordinary shares
- Sean McMahon – 15 ordinary shares
- Thomas O'Neill – 15 ordinary shares
- Austin Reddy Nominees Limited – 15 ordinary shares

The shares repurchased during the year were cancelled, and the nominal value of those shares was transferred to the Capital Redemption Reserve.

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 11/03/2026_____.