

Company Number: 766953

KPM Freight Ireland Limited

Unaudited Financial Statements

for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

**Amatino Advisory Services Ltd
Chartered Accountants
1st Floor Market Square Shopping Centre
naghan
Monaghan
A81 YD45
Ireland**

KPM Freight Ireland Limited

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KPM Freight Ireland Limited

DIRECTORS AND OTHER INFORMATION

Directors	Mr Kenneth Murray (Appointed 28 June 2024) Mr Paul Callan (Appointed 28 June 2024)
Company Secretary	Mr Kenneth Murray
Company Number	766953
Business Address	Ravensdale Park Ravensdale Louth A91 R50A
Accountants	Amatino Advisory Services Ltd Chartered Accountants 1st Floor Market Square Shopping Centre naghan Monaghan A81 YD45 Ireland
Bankers	Bank Of Ireland 81 Clanbrassil Street, Townparks Dundalk Louth Ireland

KPM Freight Ireland Limited
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of KPM Freight Ireland Limited
for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

In accordance with the engagement letter dated 17 September 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025 as set out on pages 5 to 8 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of KPM Freight Ireland Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements 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 them 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 the Company and its Board of Directors, as a body, for our work or for this report.

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

You have acknowledged on the Statement of Financial Position for the period ended 30 June 2025 your duty to ensure that KPM Freight Ireland Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of KPM Freight Ireland Limited. You consider that KPM Freight Ireland Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the financial statements of KPM Freight Ireland Limited. For this reason, we have not verified the adequacy, 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 statutory financial statements.

AMATINO ADVISORY SERVICES LTD
Chartered Accountants
1st Floor Market Square Shopping Centre
naghan
Monaghan
A81 YD45
Ireland

22 January 2026

KPM Freight Ireland Limited
INCOME STATEMENT

for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

	Jun 25 €
Turnover	196,851
Staff costs	(72,518)
Other expenses	(73,612)
Tax	(6,340)
Profit	44,381

KPM Freight Ireland Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Jun 25
	€
Current assets	71,768
Creditors: amounts falling due within one year	(25,467)
Net Current Assets	46,301
Total Assets less Current Liabilities	46,301
Accruals and deferred income	(1,920)
Net Assets	44,381
Capital and Reserves	44,381

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of KPM Freight Ireland 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 period 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.

Approved by the Directors and authorised for issue on 22 January 2026 and signed on its behalf by:

Mr Kenneth Murray
Director

Mr Paul Callan
Director

KPM Freight Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

1. General Information

KPM Freight Ireland Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 766953. The registered office of the company is. 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.

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 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 as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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.

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.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at 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 balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement

	Jun 25
	€
Profit brought forward	-
Profit for the financial period	44,381
Retained profit carried forward	44,381

4. Post-Balance Sheet Events

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

KPM Freight Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 22 January 2026.

KPM FREIGHT IRELAND LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD FROM 28 JUNE 2024 (DATE OF INCORPORATION) TO 30 JUNE 2025

KPM Freight Ireland Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT

for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

	Jun 25 €
Sales	
Sales Type 1	196,851
	<u>196,851</u>
Cost of sales	
Motor expenses	2,319
Travelling and entertainment	1,659
Hire Equipment	72,518
Diesel	46,179
Insurance	9,197
Repairs & Maintenance	7,398
	<u>139,270</u>
Gross profit	<u>57,581</u>
Gross profit Percentage	<u>29.3%</u>
Administrative expenses	
Repairs and maintenance	1,545
Workwear	98
Computer costs	186
Consultancy fees	1,835
Accountancy Fees	2,650
Bank charges	1
Discounts received	(1)
Profit/loss on exchange	547
General expenses	(1)
	<u>6,860</u>
Net profit	<u><u>50,721</u></u>