

TAPRON LIMITED Company Registration Number: 745955

UNAUDITED FINANCIAL STATEMENTS For the year ended 31 December 2025

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DIRECTORS AND OTHER INFORMATION

Directors: Balvinder Singh Sher Singh Basrah

Company Secretary: Elena Mateita

Registered Office:

81 NEWCASTLE BOULEVARD,
NEWCASTLE,
DUBLIN,
DUBLIN,
D22 V8E8,
IRELAND

DIRECTORS' REPORT

The directors present their report and unaudited financial statements for the year ended 31 December 2025.

Principal Activities: The company's principal activity during the financial year was wholesale of hardware, plumbing and heating equipment and supplies.

Results: The company generated turnover of €13,376.00 during the year and recorded a profit for the financial year of €6,465.00. Based on information supplied by the company, no current

corporation tax charge has been recognised after offset of prior period losses/pre-trading expenditure.

Directors: The director who served during the year is: Balvinder Singh Sher Singh Basrah

Accounting Records: The measures taken by the directors to ensure compliance with Sections 281 to 285 of the Companies Act 2014 include maintaining detailed accounting records at the company's registered office.

This report was approved by the board of directors on 22 March 2026 and signed on its behalf by:

Director Balvinder Singh Sher Singh Basrah

INCOME STATEMENT

For the year ended 31 December 2025	2025 (€)
Sales	13,376.00
Cost of sales - direct costs	(5,293.00)
Gross profit	8,083.00
Courier services	(223.00)
Equipment expensed	(462.00)
Subscriptions	(315.00)
Travel and subsistence	(540.00)
Operating profit	6,543.00
Bank charges	(78.00)
Profit before taxation	6,465.00
Taxation	-
Profit for the financial year	6,465.00

PROFIT AND LOSS ACCOUNT

For the year ended 31 December 2025	2025 (€)	2024 (€)
Turnover	13,376.00	-
Cost of sales	(5,293.00)	-
Gross profit	8,083.00	-
Distribution costs	(223.00)	-
Administrative expenses	(1,317.00)	(7,762.58)
Operating profit / (loss)	6,543.00	(7,762.58)
Interest payable and similar charges	(78.00)	-
Profit / (loss) before taxation	6,465.00	(7,762.58)
Taxation	-	-
Profit / (loss) for the year	6,465.00	(7,762.58)

STATEMENT OF FINANCIAL POSITION

(Balance Sheet)

As at 31 December 2025	2025 (€)	2024 (€)
Fixed assets	-	-
Current assets		
Cash at bank and in hand	6,465.00	-
Total current assets	6,465.00	-
Creditors: Amounts falling due within one year		
Amounts owed to director	(7,762.58)	(7,762.58)
Corporation tax	-	-
Total creditors	(7,762.58)	(7,762.58)
Net current liabilities	(1,297.58)	(7,762.58)
Total assets less current liabilities	(1,297.58)	(7,762.58)
Capital and reserves		
Called-up share capital	100.00	100.00
Profit and loss account	(1,397.58)	(7,862.58)
Shareholders' deficit	(1,297.58)	(7,762.58)

These financial statements have been prepared in accordance with the micro-companies' regime and were approved by the board of directors on 22 March 2026.

I, Balvinder Singh Sher Singh Basrah as director of Tapron 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) 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 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 specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro 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:

Director: Balvinder Singh Sher Singh Basrah

Date: 22 March 2026

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

1. General Information

Tapron Limited is a private company limited by shares, registered in Ireland under company number 745955. The registered office is 81 NEWCASTLE BOULEVARD, NEWCASTLE, DUBLIN, DUBLIN, D22 V8E8, IRELAND.

2. Basis of Preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105, "The Financial Reporting Standard applicable to the Micro-entities Regime", and the Companies Act 2014.

3. Accounting Policies

Turnover comprises revenue from the sale of goods in the ordinary course of business. Cost of sales represents direct costs attributable to those sales. Administrative and finance costs are recognised on an accruals basis. The company was not VAT registered during the year, based on the information supplied by the company.

4. Directors' Transactions

The director funded company costs personally in the prior period. The amount owed to the director at 31 December 2025 was €7,762.58 (2024: €7,762.58). The balance is unsecured, interest free and repayable on demand.

5. Taxation

Profit before taxation for the year amounted to €6,465.00. At the standard Irish corporation tax rate of 12.5% for trading income, the gross tax charge would be €808.13. Based on information supplied by the company, prior period losses/pre-trading expenditure of €7,762.58 are available for offset against current year trading profits and, accordingly, no current corporation tax charge has been recognised in these financial statements.

6. Comparative Information

The 2024 comparative balance sheet has been re-presented to classify amounts funded personally by the director as creditors rather than current assets. No change has been made to the 2024 profit and loss account.