

**KJB Investment Holdings Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 28 February 2025**

**KJB Investment Holdings Limited**  
**CONTENTS**

	<b>Page</b>
Statement of Financial Position	3
Notes to the Financial Statements	4 - 6

# KJB Investment Holdings Limited

## STATEMENT OF FINANCIAL POSITION

as at 28 February 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	<u>434,876</u>	<u>380,375</u>
<b>Current Assets</b>			
Cash at bank and in hand		306	803
<b>Creditors: amounts falling due within one year</b>	6	<u>(3,730)</u>	<u>(3,730)</u>
<b>Net Current Liabilities</b>		<u>(3,424)</u>	<u>(2,927)</u>
<b>Total Assets less Current Liabilities</b>		<u>431,452</u>	<u>377,448</u>
<b>Creditors:</b>			
amounts falling due after more than one year	7	<u>(439,386)</u>	<u>(383,759)</u>
<b>Net Liabilities</b>		<u><u>(7,934)</u></u>	<u><u>(6,311)</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		1	1
Retained earnings	8	<u>(7,935)</u>	<u>(6,312)</u>
<b>Shareholders' Deficit</b>		<u><u>(7,934)</u></u>	<u><u>(6,311)</u></u>

I as Director of KJB Investment Holdings 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 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 micro companies' regime.

**Approved by the board on 24 November 2025 and signed on its behalf by:**

**Brendan O'Leary**  
Director

# KJB Investment Holdings Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

### 1. General Information

KJB Investment Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 696591. 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 28 February 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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 year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

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

#### Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

#### 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.

#### 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.

# KJB Investment Holdings Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

### 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 year, 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.

### Ordinary share capital

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

<b>3. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<u>8,711</u>	<u>8,809</u>
<b>4. Employees</b>		
The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).		
	<b>2025</b>	2024
	Number	Number
Administration	<u>1</u>	<u>1</u>
<b>5. Tangible assets</b>		
	<b>Investment properties</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 March 2024	380,375	380,375
Additions	54,501	54,501
	<u>434,876</u>	<u>434,876</u>
At 28 February 2025	<u>434,876</u>	<u>434,876</u>
<b>Depreciation</b>		
At 1 March 2024	-	-
	<u>-</u>	<u>-</u>
At 28 February 2025	-	-
	<u>-</u>	<u>-</u>
<b>Net book value</b>		
At 28 February 2025	<u>434,876</u>	<u>434,876</u>
At 29 February 2024	<u>380,375</u>	<u>380,375</u>
<b>6. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Accruals	<u>3,730</u>	<u>3,730</u>

## KJB Investment Holdings Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

<b>7. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Bank loan	<b>136,162</b>	137,095
Amounts owed to related parties (Note 10)	<b>34,000</b>	34,000
Director's loan accounts	<b>269,224</b>	212,664
	<b><u>439,386</u></b>	<u>383,759</u>
<b>Loans</b>		
Repayable in five years or more	<b><u>136,162</u></b>	<u>137,095</u>

## 8. Income Statement

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 March 2024	<b>(6,312)</b>	(2,691)
Loss for the financial year	<b>(1,623)</b>	(3,621)
At 28 February 2025	<b><u>(7,935)</u></b>	<u>(6,312)</u>

## 9. Capital commitments

The company had no material capital commitments at the financial year-ended 28 February 2025.

## 10. Related party transactions

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Amounts falling due after more than one year	<b><u>34,000</u></b>	<u>34,000</u>

## 11. Post-Balance Sheet Events

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

## 12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 24 November 2025.