

**Company registration number: 746707**

**Indigan Consulting Limited (Audit Exempt Company\*)**

**Unaudited abridged financial statements**

**for the financial year ended 31 December 2025**

**\*Indigan Consulting Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.**

# Indigan Consulting Limited

## Contents

	<b>Page</b>
Director's responsibilities statement and Declaration on unaudited financial statements	<b>1</b>
Accountants report	<b>2</b>
Balance sheet	<b>3 - 4</b>
Notes to the abridged financial statements	<b>5 - 7</b>

## **Indigan Consulting Limited**

### **Director's responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has 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" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. Under company law, the director must not approve the financial statements unless she is 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 director is 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 her to ensure that the financial statements and director's report comply with the Companies Act 2014. She is 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 statutory financial statements:

The directors approve these statutory 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 Ifac, the company's accounting records and provided all the information 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 year ended 31 December 2025.

On behalf of the board:

Joy O'Brien  
Director

Date: 1 April 2026

**Indigan Consulting Limited**

**Accountants' Report to the director  
on the Unaudited financial statements of Indigan Consulting Limited**

We have compiled the financial statements which comprise the balance sheet and related notes of Indigan Consulting Limited for the financial year ended 31 December 2025.

**Respective responsibilities of directors and accountants**

As described on page 1 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of Indigan Consulting Limited from the accounting records, information and explanations supplied to us by the director.

**Scope of work**

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the director.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Ifac

8 Enterprise Business Park  
O'Brien Road  
Carlow

1 April 2026

**Indigan Consulting Limited**

**Balance sheet  
As at 31 December 2025**

	Note	31/12/25 €	€	31/12/24 €	€
<b>Fixed assets</b>					
Tangible assets		365		417	
		365		417	417
<b>Current assets</b>					
Debtors		12,232		11,408	
Cash at bank and in hand		119,809		83,753	
		132,041		95,161	
<b>Creditors: amounts falling due within one year</b>					
		(6,599)		(15,171)	
		125,442		79,990	
<b>Net current assets</b>		125,442		79,990	
<b>Total assets less current liabilities</b>		125,807		80,407	
<b>Net assets</b>		125,807		80,407	
<b>Capital and reserves</b>					
Called up share capital presented as equity		100		100	
Profit and loss account		125,707		80,307	
<b>Shareholders funds</b>		125,807		80,407	

The company qualifies for the small companies regime on the grounds that Section 280C of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the small companies regime.

**The notes on pages 5 to 7 form part of these abridged financial statements.**

**Indigan Consulting Limited**

**Balance sheet (continued)  
As at 31 December 2025**

I, as director of Indigan Consulting Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 1 April 2026 and signed by:

Joy O'Brien  
Director

**The notes on pages 5 to 7 form part of these abridged financial statements.**

## Indigan Consulting Limited

### Notes to the abridged financial statements Financial year ended 31 December 2025

#### 1. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Turnover

Turnover represents the net sales to customers excluding Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period.

Current tax is recognised on taxable profit for the current and past periods.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

##### Tangible assets

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5%	reducing balance
Power Machinery	- 25%	reducing balance
Motor vehicles	- 20%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

## Indigan Consulting Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

#### Impairment

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit & loss account (There is no policy of revaluing fixed assets)

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

## 2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was - (2024: 1).

The aggregate payroll costs incurred during the financial year were:

	<b>Period ended 31/12/25</b>	Year ended 31/12/24
	€	€
Wages and salaries	44,000	52,000
Other retirement benefit costs	16,704	12,528
	<u>60,704</u>	<u>64,528</u>

## 3. Directors remuneration

The director's aggregate remuneration was as follows:

	<b>Period ended 31/12/25</b>	Year ended 31/12/24
	€	€
Emoluments in respect of qualifying services	44,000	52,000
Pension contributions to defined contribution plans in respect of qualifying services	16,704	12,528
	<u>60,704</u>	<u>64,528</u>

**Indigan Consulting Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2025**

**4. Appropriations of profit and loss account**

	<b>31/12/25</b>	31/12/24
	€	€
At the start of the financial year	80,307	-
Profit for the financial year	45,400	80,307
<b>At the end of the financial year</b>	<u>125,707</u>	<u>80,307</u>

**5. Directors transactions**

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	<b>31/12/25</b>	31/12/24
	€	€
At the start of the financial year	(213)	-
Advances made during the financial year	-	338
Amounts repaid during the financial year	-	(551)
At the end of the financial year	<u>(213)</u>	<u>(213)</u>

Disclosure for each director or other person is as follows:

	<b>31/12/25</b>	31/12/24
	€	€
At the start of the financial year	(213)	-
Advances made during the financial year	-	338
Amounts repaid during the financial year	-	(551)
At the end of the financial year	<u>(213)</u>	<u>(213)</u>

**6. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 1 April 2026.