

Company registration number: **722343**

SB Pumping Solutions Limited
Unaudited Financial Statements
for the year ended 31 December 2025

JP ODonohoe & Company

**Newmarket House, Newmarket Square, The Coombe, Dublin 8,
D08 VAP9, Ireland**

SB Pumping Solutions Limited

Unaudited Financial Statements

Year ended 31 December 2025

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SB Pumping Solutions Limited

Directors and Other Information

Year ended 31 December 2025

Director	Mr Przemyslaw Boloz
Company secretary	Ms Elzbieta Boloz
Accountant	JP ODonohoe & Company Newmarket House Newmarket Square The Coombe Dublin 8 D08 VAP9 Ireland
Bank	AIB Bank Main Street Lucan Co. Dublin Ireland
Registered office	16 Glenfield Avenue Clondalkin Co. Dublin D20 P5K5 Ireland

SB Pumping Solutions Limited

Director's Report

Year ended 31 December 2025

The director presents the report and the unaudited financial statements of the company for the year ended 31 December 2025.

DIRECTORS

The director who served the company during the year was as follows:

Mr Przemyslaw Boloz

PRINCIPAL ACTIVITIES

Principal Activity of the business is providing concrete pump services for construction industry.

ACCOUNTING RECORDS

The measures taken by the director to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

The accounting records of the company are located at 16 Glenfield Avenue, Clondalkin, Co. Dublin, D20 P5K5, Ireland.

DIVIDENDS

During the year the director has not paid any interim dividends or recommended payment of a final dividend.

DIRECTOR AND SECRETARY AND THEIR INTERESTS

The director and the secretary who served at 31 December 2025 and their interests in the shares of the company as required to be recorded in the Register of Interests were as follows:

	At end of year	At start of year or on subsequent appointment
	No.	No.
Mr Przemyslaw Boloz	50	50
Ms Elzbieta Boloz	50	50

The director and the secretary who served at 31 December 2025, had no interests in debentures of the company.

SB Pumping Solutions Limited

Director's Report (continued)

Year ended 31 December 2025

This report was approved by the board of directors on 11 February 2026 and signed on behalf of the board by:

Mr Przemyslaw Boloz

Director

SB Pumping Solutions Limited

Report to the director on the preparation of the unaudited statutory financial statements of SB Pumping Solutions Limited

Year ended 31 December 2025

As described on the balance sheet, the Board of Directors of SB Pumping Solutions Limited are responsible for the preparation of the financial statements for the year ended 31 December 2025, which comprise the profit and loss account, balance sheet and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

JP ODonohoe & Company

Newmarket House
Newmarket Square
The Coombe
Dublin 8
D08 VAP9
Ireland

Date: 11 February 2026

SB Pumping Solutions Limited

Profit and Loss Account

Year ended 31 December 2025

	2025	2024
Note	€	€
Turnover	360,125	303,111
Cost of sales	(199,905)	(171,177)
Gross profit	160,220	131,934
Administrative expenses	(143,424)	(86,287)
Operating profit	16,796	45,647
Profit before taxation	16,796	45,647
Tax on profit	(2,903)	(6,194)
Profit for the financial year	13,893	39,453

The company has no other recognised items of income or expense other than the results for the year as set out above.

SB Pumping Solutions Limited

Balance Sheet

31 December 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	8	39,549	43,718
Current assets			
Debtors	9	14,615	22,375
Cash at bank and in hand		29,486	20,621
		<u>44,101</u>	<u>42,996</u>
Creditors: amounts falling due within one year	10	<u>9,461</u>	<u>(7,496)</u>
Net current assets		<u>53,562</u>	<u>35,500</u>
Total assets less current liabilities		<u>93,111</u>	<u>79,218</u>
Capital and reserves			
Called up share capital presented as equity		-	100
Profit and loss account		93,111	79,118
Shareholders funds		<u>93,111</u>	<u>79,218</u>

I, as director of SB Pumping Solutions 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 section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) I acknowledge the obligations of the company 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

These financial statements have been prepared in accordance with the small companies regime.

SB Pumping Solutions Limited

Balance Sheet (continued)

31 December 2025

These financial statements were approved by the board of directors and authorised for issue on 11 February 2026, and are signed on behalf of the board by:

Mr Przemyslaw Boloz

Director

Company registration number: 722343

SB Pumping Solutions Limited

Notes to the Financial Statements

Year ended 31 December 2025

1 General information

SB Pumping Solutions Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 722343 and the address of the registered office is 16 Glenfield Avenue, Clondalkin, Co. Dublin, D20 P5K5, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and 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

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

TANGIBLE ASSETS

Tangible assets are initially measured at cost and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated

SB Pumping Solutions Limited

Notes to the Financial Statements (continued)

Year ended 31 December 2025

revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

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

Plant and machinery	20% straight line
Motor vehicles	20% straight line
Office equipment	20% straight line

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

SB Pumping Solutions Limited

Notes to the Financial Statements (continued)

Year ended 31 December 2025

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

DEFINED CONTRIBUTION PENSION PLAN

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 interest expense in profit or loss in the period in which it arises.

4 Average number of employees

The average number of persons employed by the company during the year was 3 (2024: 1).

5 Director’s remuneration

The aggregate amounts paid to persons who at any time during the financial year was a director of the company were as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	72,690	50,528

The number of directors who accrued benefits under company pension schemes was as follows:

	2025	2024
	No.	No.
Defined contribution schemes	2,200	-

SB Pumping Solutions Limited

Notes to the Financial Statements (continued)

Year ended 31 December 2025

6 Profit before tax

Profit before tax is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	13,824	12,065

7 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	79,218	39,665
Profit for the financial year	13,893	39,453
At end of year	<u>93,111</u>	<u>79,118</u>

SB Pumping Solutions Limited

Notes to the Financial Statements (continued)

Year ended 31 December 2025

8 Tangible assets

	Plant and machinery	Fixtures, fittings, tools and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2025	14,933	9,342	41,000	65,275
Additions	2,437	7,218	-	9,655
At 31 December 2025	17,370	16,560	41,000	74,930
Depreciation				
At 1 January 2025	3,273	2,134	16,150	21,557
Charge	3,403	2,221	8,200	13,824
At 31 December 2025	6,676	4,355	24,350	35,381
Carrying amount				
At 31 December 2025	10,694	12,205	16,650	39,549
At 31 December 2024	11,660	7,208	24,850	43,718

9 Debtors

	2025	2024
	€	€
Trade debtors	14,615	20,227
Other debtors	-	2,148
	14,615	22,375

SB Pumping Solutions Limited

Notes to the Financial Statements (continued)

Year ended 31 December 2025

10 Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	7,893	7,541
Other creditors including tax and social insurance	(17,854)	(545)
Accruals	500	500
	<u>(9,461)</u>	<u>7,496</u>

SB Pumping Solutions Limited

Detailed Profit and Loss Account

Year ended 31 December 2025

TURNOVER

	2025	2024
	€	€
Sales	360,125	303,111
	<u>360,125</u>	<u>303,111</u>

COST OF SALES

	2025	2024
	€	€
Purchases	199,905	171,177
	<u>160,220</u>	<u>131,934</u>

ADMINISTRATIVE EXPENSES

	2025	2024
	€	€
Wages and salaries	21,261	-
Employers PRSI	2,231	-
Defined contribution pension costs	2,200	-
Other staff costs	72,690	-
Subcontracted staff	-	-
Directors remuneration	-	50,528
Motor expenses	14,819	16,151
Printing, postage and stationery	145	73
Telephone	976	1,501
Computer costs	437	471
Accountancy fees	1,200	1,200
General insurance	600	-
Repairs and maintenance	5,843	2,642
Cleaning	590	-

SB Pumping Solutions Limited

Detailed Profit and Loss Account (continued)

Year ended 31 December 2025

Bank charges	307	-
Depreciation of tangible assets	13,824	12,065
Sundry expenses	6,301	1,656
	<u>143,424</u>	<u>86,287</u>

OTHER OPERATING INCOME

	2025	2024
	€	€
Government grant recognised directly in income	-	-
Other operating income	-	-
	<u>-</u>	<u>-</u>

Operating profit	<u>16,796</u>	<u>45,647</u>
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Profit before taxation	<u>16,796</u>	<u>45,647</u>
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TAX ON PROFIT

	2025	2024
	€	€
Corporation tax charge	2,903	6,194

Profit for the financial year	<u>13,893</u>	<u>39,453</u>
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