

**G DUFFY PLANT SALES LIMITED**  
**7 THE MEADOWS**  
**POINT ROAD**  
**DUNDALK**  
**COUNTY LOUTH**

**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**G DUFFY PLANT SALES LIMITED**

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**G DUFFY PLANT SALES LIMITED**

**DIRECTORS AND COMPANY INFORMATION**

**DIRECTOR** Gerard Duffy

**SECRETARY** Eileen Duffy

**COMPANY NUMBER** 724255

**DATE OF INCORPORATION** 15th August 2022

**REGISTERED OFFICE** 7 The Meadows  
Point Road  
Dundalk  
County Louth

**ACCOUNTANTS** Anton Martin Limited  
T/A O'Connor Martin & Company  
Chartered Certified Accountants  
Blackthorn Business Park  
Coes Road  
Dundalk  
County Louth

## **G DUFFY PLANT SALES LIMITED**

### **DIRECTORS' RESPONSIBILITIES STATEMENT**

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

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the Director have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the Director must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the Director is required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and 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
- 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 them to ensure that the financial statements and directors report comply with the Companies Act 2014. They are 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.

#### **Director Declaration on Unaudited Financial Statements**

In relation to the financial statements as set out on pages 4 to 8:

-The Director approves these financial statements and confirm that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

-The Director confirms that he has made available to Anton Martin Limited, T/A O'Connor Martin & Co, the company's accounting records and provided all the information necessary for the compilation of the financial statements.

-The Director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

#### **ON BEHALF OF THE BOARD**

**GERARD DUFFY**

**7th April 2026**

## **G DUFFY PLANT SALES LIMITED**

### **BALANCE SHEET AS AT 31ST DECEMBER 2025**

	Notes	€	2025 €	€	2024 €
<b><u>CURRENT ASSETS</u></b>					
Cash at bank and in hand		100		100	
<b><u>NET CURRENT ASSETS</u></b>					
			100		100
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>					
			100		100
<b><u>NET ASSETS</u></b>					
			<b>100</b>		<b>100</b>
<b><u>CAPITAL AND RESERVES</u></b>					
Called up share capital	5		100		100
Profit and loss account	6		-		-
<b><u>EQUITY SHAREHOLDERS' FUNDS</u></b>					
	7		<b>100</b>		<b>100</b>

#### **We, as Directors of G Duffy Plant Sales 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 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;

(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 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; 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.

#### **ON BEHALF OF THE BOARD:**

**GERARD DUFFY**

Director

Date: 7th April 2026

## **G DUFFY PLANT SALES LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31ST DECEMBER 2025**

#### **1. Accounting Policies**

G Duffy Plant Sales Limited, on commencement of trading, will be primarily engaged in plant sales. The company's registered office and company registration number is given on page 2 of these financial statements.

The company is a limited liability company incorporated and domiciled in Ireland.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

#### **1.1. Basis of Preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

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

#### **1.2. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position

#### **1.3. Share Capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### **2. Critical Accounting Judgements and Estimates**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

#### **3. Employees**

There were no Employees during the year.

## **G DUFFY PLANT SALES LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31ST DECEMBER 2025**

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#### **4. Directors' Remuneration and Transactions**

No Director Remuneration was paid during the year.

#### **4.2 Directors' Loans & Transactions**

There were no transactions involving the Director during the year.

#### **5. Share Capital**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Authorised Share Capital 100,000 Ordinary shares of € 1 each	100,000	100,000
	<u>          </u>	<u>          </u>
Allotted, called up and fully paid 100 Ordinary shares of € 1 each	100	100
	<u>          </u>	<u>          </u>

#### **6. Equity Reserves**

	<b>Profit and loss account</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
At 1st January 2025	-	-
Retained profit for the year	-	-
	<u>          </u>	<u>          </u>
At 31st December 2025	-	-
	<u>          </u>	<u>          </u>

#### **7. Reconciliation of Movements in Shareholders' Funds**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit for the year	-	-
Opening Shareholders' Funds	100	100
	<u>          </u>	<u>          </u>
Closing Shareholders' Funds	100	100
	<u>          </u>	<u>          </u>

**G DUFFY PLANT SALES LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

..... continued

**8. Reconciliation of Operating profit to Net Cash Inflow from Operating Activities**

	2025	2024
	€	€
Profit After Taxation	-	-
<b>Addback/Deduct</b>		
Taxation	-	-
<b>Operating Profit</b>	-	-
<b>Adjustment for</b>		
Depreciation	-	-
<b>Changes in Working Capital</b>		
(Increase) in debtors	-	-
Increase in creditors	-	-
<b>Cash Generated from Operations</b>	-	-

**9. Analysis of Changes in Net funds**

	Opening Balance	Cash Flows	Closing Balance
	€	€	€
Cash at bank and in hand	100	-	100
Net Funds	100	-	100

**10. Related Party Transactions**

There were no related party transactions during the year.

**11. Post Balance Sheet Events**

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

**12. Controlling Interest**

The company is controlled by Gerard Duffy. Gerard Duffy is the ultimate controlling party.

**G DUFFY PLANT SALES LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

..... continued

**13. Directors Interests**

The Director who served during the year and their interests in the company are as stated below:

	<b>Ordinary Shares</b>	
	<b>2025</b>	<b>2024</b>
Gerard Duffy	100	100
	<u>          </u>	<u>          </u>

**14. Approval Of Financial Statements**

The financial statements were approved by the Board on 7th April 2026.

**GERARD DUFFY**  
Director