

**Registered number: 467214**

**TOTAL EXPO LIMITED**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

# TOTAL EXPO LIMITED

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# TOTAL EXPO LIMITED

## DIRECTORS' RESPONSIBILITIES STATEMENT

*FOR THE YEAR ENDED 28 FEBRUARY 2025*

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the directors 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 at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements 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 directors are 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 and 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements which comprise the Balance Sheet and the related notes:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Ormsby & Rhodes Limited, Chartered Accountants, all 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 28 February 2025.

On behalf of the board

**Padraig Kilgannon**  
Director

**Jennifer Walsh**  
Director

**Date: 4 November 2025**

**Date: 4 November 2025**

# TOTAL EXPO LIMITED

## ABRIDGED BALANCE SHEET

AS AT 28 FEBRUARY 2025

	Note	28 February 2025 €	28 February 2025 €	29 February 2024 €	29 February 2024 €
<b>FIXED ASSETS</b>					
Tangible assets	8		<u>2,295,133</u>		<u>1,838,119</u>
			<b>2,295,133</b>		<b>1,838,119</b>
<b>CURRENT ASSETS</b>					
Debtors: amounts falling due after more than one year	9	<b>1,250,000</b>		-	
Debtors: amounts falling due within one year	9	<b>1,284,583</b>		1,284,840	
Cash at bank and in hand		<b>458,674</b>		574,542	
		<u>2,993,257</u>		<u>1,859,382</u>	
<b>CURRENT LIABILITIES</b>					
Creditors: amounts falling due within one year	10	<b>(2,395,403)</b>		(1,171,778)	
<b>NET CURRENT ASSETS</b>					
			<b>597,854</b>		<b>687,604</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<u><b>2,892,987</b></u>		<u><b>2,525,723</b></u>
<b>LONG-TERM LIABILITIES</b>					
Creditors: amounts falling due after more than one year	11		<b>(188,306)</b>		<b>(24,806)</b>
<b>NET ASSETS</b>					
			<u><b>2,704,681</b></u>		<u><b>2,500,917</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital presented as equity			<b>125</b>		<b>125</b>
Share premium account			<b>159,950</b>		<b>159,950</b>
Capital redemption reserve			<b>25</b>		<b>25</b>
Profit and loss account			<b>2,544,581</b>		<b>2,340,817</b>
<b>SHAREHOLDERS' FUNDS</b>					
			<u><b>2,704,681</b></u>		<u><b>2,500,917</b></u>

# TOTAL EXPO LIMITED

## ABRIDGED BALANCE SHEET (CONTINUED)

*AS AT 28 FEBRUARY 2025*

We, as directors of Total Expo Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the board:

**Padraig Kilgannon**  
Director

**Jennifer Walsh**  
Director

Date: 4 November 2025

Date: 4 November 2025

The notes on pages 5 to 17 form part of these financial statements.

# TOTAL EXPO LIMITED

## STATEMENT OF CHANGES IN EQUITY

*FOR THE YEAR ENDED 28 FEBRUARY 2025*

	Called up share capital	Share premium account	Capital redemption reserve	Profit and loss account	Total equity
	€	€	€	€	€
At 1 March 2024	125	159,950	25	2,340,817	2,500,917
Profit for the year	-	-	-	203,764	203,764
<b>AT 28 FEBRUARY 2025</b>	<b>125</b>	<b>159,950</b>	<b>25</b>	<b>2,544,581</b>	<b>2,704,681</b>

## STATEMENT OF CHANGES IN EQUITY

*FOR THE YEAR ENDED 29 FEBRUARY 2024*

	Called up share capital	Share premium account	Capital redemption reserve	Profit and loss account	Total equity
	€	€	€	€	€
At 1 March 2023	125	159,950	25	4,656,181	4,816,281
Profit for the year	-	-	-	1,071,314	1,071,314
Dividends: Equity capital	-	-	-	(3,386,678)	(3,386,678)
<b>AT 29 FEBRUARY 2024</b>	<b>125</b>	<b>159,950</b>	<b>25</b>	<b>2,340,817</b>	<b>2,500,917</b>

The notes on pages 5 to 17 form part of these financial statements.

# TOTAL EXPO LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 28 FEBRUARY 2025*

### 1. GENERAL INFORMATION

Total Expo Limited is a private company limited by shares incorporated in the Republic of Ireland. The company operates out of its registered office at Duncairn House, 14 Carysfort Avenue, Blackrock, A94 D4E1. The principal activity of the company is that of the hire of exhibition equipment.

### 2. ACCOUNTING POLICIES

#### 2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The Company's functional and presentation currency is Euro.

The financial statements fully comply with Section 1A of Financial Reporting Standard 102.

The following principal accounting policies have been applied:

#### 2.2 REVENUE

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### **Sale of goods**

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

##### **Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

# TOTAL EXPO LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 28 FEBRUARY 2025*

### 2. ACCOUNTING POLICIES (CONTINUED)

#### 2.3 FINANCE COSTS

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

#### 2.4 BORROWING COSTS

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

#### 2.5 PENSIONS

##### **Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

#### 2.6 TAXATION

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

#### 2.7 TANGIBLE FIXED ASSETS

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

# TOTAL EXPO LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

### 2. ACCOUNTING POLICIES (CONTINUED)

#### 2.7 TANGIBLE FIXED ASSETS (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	20%	Straight line
Motor vehicles	-	20%	Straight line
Fixtures and fittings	-	20%	Straight line
Other fixed assets	-	20%	Straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

#### 2.8 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### 2.9 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

#### 2.10 CREDITORS

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

# TOTAL EXPO LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

### 2. ACCOUNTING POLICIES (CONTINUED)

#### 2.11 FINANCIAL INSTRUMENTS

The Company has elected to apply the provisions of Section 11 “Basic Financial Instruments” of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Balance Sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

##### **Other financial assets**

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

##### **Impairment of financial assets**

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

# TOTAL EXPO LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

### 2. ACCOUNTING POLICIES (CONTINUED)

#### 2.11 FINANCIAL INSTRUMENTS (continued)

##### **Basic financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

##### **Other financial instruments**

Derivatives, including forward exchange contracts, futures contracts and interest rate swaps, are not classified as basic financial instruments. These are initially recognised at fair value on the date the derivative contract is entered into, with costs being charged to the profit or loss. They are subsequently measured at fair value with changes in the profit or loss.

Debt instruments that do not meet the conditions as set out in FRS 102 paragraph 11.9 are subsequently measured at fair value through the profit or loss. This recognition and measurement would also apply to financial instruments where the performance is evaluated on a fair value basis as with a documented risk management or investment strategy.

##### **Derecognition of financial instruments**

##### **Derecognition of financial assets**

Financial assets are derecognised when their contractual right to future cash flow expire, or are settled, or when the Company transfers the asset and substantially all the risks and rewards of ownership to another party. If significant risks and rewards of ownership are retained after the transfer to another party, then the Company will continue to recognise the value of the portion of the risks and rewards retained.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Company's contractual obligations expire or are discharged or cancelled.

#### 2.12 DIVIDENDS

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

# TOTAL EXPO LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

### 3. JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

#### **a) Useful economic life of tangible assets**

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future investments, economic utilisation and the physical condition of the assets.

#### **b) Carrying value of stock**

Stock represents goods for resale and is measured at the lower of cost and net realisable value. Net realisable value is the estimated selling prices in the ordinary course of business, less the estimated costs necessary to make the sale. Provision is made for obsolete and slow moving stock based on historical experience.

#### **c) Recoverability of debtors**

Estimates are made in respect of the recoverable value of trade and other debtors. When assessing the level of provisions required, factors including current trading experience, historical experience and the ageing profile of debtors are considered.

### 4. PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION

The operating profit is stated after charging:

	2025	2024
	€	€
Depreciation of tangible fixed assets	543,898	455,046
Defined contribution pension cost	177,478	280,727
	<u>721,376</u>	<u>735,773</u>

# TOTAL EXPO LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

### 5. EMPLOYEES

The average monthly number of employees, including the directors, during the year was as follows:

	2025 No.	2024 No.
Employees	20	20
Directors	4	4
	<u>24</u>	<u>24</u>

### 6. DIRECTORS' REMUNERATION

	2025 €	2024 €
Directors' emoluments	475,219	388,012
Company contributions to defined contribution pension schemes	161,328	260,136
	<u>636,547</u>	<u>648,148</u>

# TOTAL EXPO LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

### 7. TAXATION

	2025 €	2024 €
<b>CORPORATION TAX</b>		
Current tax on profits for the year	30,770	149,434
Adjustments in respect of previous periods	-	(2,419)
<b>TOTAL CURRENT TAX</b>	<b>30,770</b>	<b>147,015</b>

### FACTORS AFFECTING TAX CHARGE FOR THE YEAR

The tax assessed for the year is the same as (2024 -the same as) the standard rate of corporation tax in Ireland of 12.5% (2024 -12.5%) as set out below:

	2025 €	2024 €
Profit on ordinary activities before tax	234,534	1,218,329
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2024 -12.5%)	29,317	152,291
<b>EFFECTS OF:</b>		
Expenses not deductible for tax purposes, other than goodwill amortisation and impairment	288	288
Capital allowances for year in excess of depreciation	6,300	8,728
Rollover relief on profit on disposal of fixed assets	6,738	-
Adjustments to tax charge in respect of prior periods	-	(2,419)
Other timing differences leading to an increase (decrease) in taxation	(11,873)	(11,873)
<b>TOTAL TAX CHARGE FOR THE YEAR</b>	<b>30,770</b>	<b>147,015</b>

### FACTORS THAT MAY AFFECT FUTURE TAX CHARGES

There were no factors that may affect future tax charges.

# TOTAL EXPO LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

### 8. TANGIBLE FIXED ASSETS

	Plant and machinery €	Motor vehicles €	Fixtures and fittings €	Other fixed assets €	Total €
<b>COST OR VALUATION</b>					
At 1 March 2024	2,866,752	1,019,082	131,082	117,040	4,133,956
Additions	420,806	381,691	151,956	100,361	1,054,814
Disposals	-	(89,837)	-	-	(89,837)
At 28 February 2025	<u>3,287,558</u>	<u>1,310,936</u>	<u>283,038</u>	<u>217,401</u>	<u>5,098,933</u>
<b>DEPRECIATION</b>					
At 1 March 2024	1,795,354	391,588	62,193	46,702	2,295,837
Charge for the year on owned assets	289,116	191,811	39,476	23,495	543,898
Disposals	-	(35,935)	-	-	(35,935)
At 28 February 2025	<u>2,084,470</u>	<u>547,464</u>	<u>101,669</u>	<u>70,197</u>	<u>2,803,800</u>
<b>NET BOOK VALUE</b>					
At 28 February 2025	<u><u>1,203,088</u></u>	<u><u>763,472</u></u>	<u><u>181,369</u></u>	<u><u>147,204</u></u>	<u><u>2,295,133</u></u>
At 29 February 2024	<u><u>1,071,398</u></u>	<u><u>627,494</u></u>	<u><u>68,889</u></u>	<u><u>70,338</u></u>	<u><u>1,838,119</u></u>

The net book value of assets held under finance leases or hire purchase contracts, included above, are as follows:

	28 February 2025 €	29 February 2024 €
Motor vehicles	<u><u>249,406</u></u>	<u><u>41,306</u></u>

# TOTAL EXPO LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

### 9. DEBTORS

	28 February 2025 €	29 February 2024 €
<b>DUE AFTER MORE THAN ONE YEAR</b>		
Other debtors	1,250,000	-
	<u>1,250,000</u>	<u>-</u>
	28 February 2025 €	29 February 2024 €
<b>DUE WITHIN ONE YEAR</b>		
Trade debtors	742,645	690,916
Amounts owed by group undertakings	84,601	526,000
Other debtors	407,951	26,008
Prepayments	49,386	41,916
	<u>1,284,583</u>	<u>1,284,840</u>

### 10. CREDITORS: Amounts falling due within one year

	28 February 2025 €	29 February 2024 €
Trade creditors	97,727	55,634
Amounts owed to group undertakings	963,650	-
Corporation tax	306,620	-
Taxation and social insurance	66,845	100,523
Obligations under finance lease and hire purchase contracts	61,100	16,500
Other creditors	152,823	170,370
Other loans	-	70,000
Accruals	85,960	81,762
Deferred income	660,678	676,989
	<u>2,395,403</u>	<u>1,171,778</u>
	28 February 2025 €	29 February 2024 €
<b>OTHER TAXATION AND SOCIAL INSURANCE</b>		
VAT	-	26,411
PAYE/PRSI	66,845	74,112
	<u>66,845</u>	<u>100,523</u>

# TOTAL EXPO LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

### 11. CREDITORS: Amounts falling due after more than one year

	28 February 2025 €	29 February 2024 €
Net obligations under finance leases and hire purchase contracts	<b>188,306</b>	24,806

### 12. FINANCIAL INSTRUMENTS

	28 February 2025 €	29 February 2024 €
<b>FINANCIAL ASSETS THAT ARE DEBT INSTRUMENTS MEASURED AT AMORTISED COST:</b>		
Trade debtors	742,645	690,916
Amounts owed by group undertakings	84,601	526,000
	<b>827,246</b>	1,216,916

	28 February 2025 €	29 February 2024 €
<b>FINANCIAL ASSETS THAT ARE DEBT INSTRUMENTS MEASURED AT AMORTISED COST DUE AFTER MORE THAN ONE YEAR:</b>		
Other debtors	1,250,000	-

	28 February 2025 €	29 February 2024 €
<b>Financial liabilities measured at amortised cost due within one year:</b>		
Other loans < 1 yr	-	70,000
Trade creditors	97,727	55,634
Amounts owed to group undertakings	963,650	-
HP liabilities < 1yr	61,100	16,500
Other creditors	152,823	170,370
	<b>1,275,300</b>	312,504

	28 February 2025 €	29 February 2024 €
<b>FINANCIAL LIABILITIES MEASURED AT AMORTISED COST DUE GREATER THAN ONE YEAR:</b>		
HP liabilities 1-2 yrs	<b>188,306</b>	24,806

# TOTAL EXPO LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

### 13. PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to €177,478 (2024 - €280,727). Contributions totalling €NIL (2023: €NIL) were payable to the fund at the balance sheet date.

### 14. RELATED PARTY TRANSACTIONS

#### Related Parties

Related party name	Relationship between parties
Athena Resources Holdings Europe Limited	Ultimate parent undertaking
Athena Resources Holdings Europe Limited is a company incorporated in the Republic of Ireland.	
EventEco Technology Limited	Fellow subsidiary
Total Facilities Management Limited	Fellow subsidiary
Total Expo (UK) Limited	Fellow subsidiary

#### Related Parties Balances:

	28 February 2025 €	29 February 2024 €
<b>INCLUDED IN AMOUNTS OWED BY GROUP UNDERTAKINGS ARE THE FOLLOWING RELATED PARTIES BALANCES:</b>		
EventEco Technology Limited	1,000	-
Total Expo (UK) Limited	7,269	-
Total Facilities Management Limited	76,332	-
	<b>84,601</b>	<b>-</b>
<b>INCLUDED IN AMOUNTS OWED TO GROUP UNDERTAKINGS ARE THE FOLLOWING RELATED PARTIES BALANCES:</b>		
Athena Resources Holdings Europe Limited	963,650	-

# TOTAL EXPO LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

### Related Party Transactions

	28 February 2025 €	29 February 2024 €
<b>THE FOLLOWING RELATED PARTY TRANSACTIONS OCCURRED DURING THE YEAR:</b>		
Management Charges Payable to Total Expo (UK) Limited	<b>84,980</b>	-

### TRANSACTIONS WITH DIRECTORS

The movement on Directors current account are as follows:

	Padraig Kilgannon 2025 €
Opening balance: amounts due to the company	-
Amounts advance to the company	-
Amounts repaid by the company	1,250,000
<b>CLOSING BALANCE: AMOUNTS DUE TO THE COMPANY</b>	<b>1,250,000</b>

### 15. CONTROLLING PARTY

The company is owned and controlled by Mr. Padraig Kilgannon through his shareholding in Athena Resources Holdings Europe Limited, the ultimate parent undertaking.

### 16. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 4 November 2025