

Company registration number: 429676

The Exchange Business Park Contracting Limited

Unaudited Abridged Financial Statements

For The Financial Year Ended 31st December 2025

**Quintas Accounting Services (Ireland) Limited
Chartered Accountants Ireland
Heron House
Blackpool Retail Park
Blackpool
Cork**

The Exchange Business Park Contracting Limited

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The Exchange Business Park Contracting Limited

Balance Sheet
As At 31st December 2025

	Dec '25		Dec '24	
	€	€	€	€
Fixed assets		678,119		778,622
Current assets	2,115,585		2,003,692	
Prepayments and accrued income	12,905		4,771	
		2,128,490		2,008,463
Creditors: amounts falling due within one year		519		(13,943)
Net current assets		2,129,009		1,994,520
Total assets less current liabilities		2,807,128		2,773,142
Accruals and deferred income		(128,782)		(163,072)
Net assets		2,678,346		2,610,070
Capital and reserves		2,678,346		2,610,070

We, as directors of The Exchange Business Park Contracting 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 359 of the Companies Act 2014 are satisfied;
- (c) the shareholder 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);
- (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 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

The Exchange Business Park Contracting Limited

Balance Sheet (Continued)
As At 31st December 2025

These abridged financial statements were approved by the board of directors on 12th January 2026 and signed on behalf of the board by:

Tim McCarthy
Director

Fachtna O'Mahony
Director

The Exchange Business Park Contracting Limited

Notes To The Abridged Financial Statements **Financial Year Ended 31st December 2025**

1. General information

The financial statements comprising the profit and loss account, the balance sheet and the related notes constitute the individual financial statements of The Exchange Business Park Contracting Limited for the financial year ended 31st December 2025.

The Exchange Business Park Contracting Limited is a private company limited by shares, (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland (CRO number 429676). The address of the registered office is Heron House, Blackpool Park, Blackpool, Cork, which is also the principal place of business of the company. The company operates as a property development company.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. 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.

Consolidation

The company qualifies for the micro companies regime and has taken advantage of the exemption to prepare consolidated financial statements contained in Section 301 of the Companies Act 2014.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, 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 in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

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

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

The Exchange Business Park Contracting Limited

Notes To The Abridged Financial Statements (Continued)
Financial Year Ended 31st December 2025

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:

Freehold property - not depreciated

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.

Financial assets

Financial assets are measured initially at cost, and subsequently stated at cost less accumulated impairment losses.

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.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

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

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.

The Exchange Business Park Contracting Limited

Notes To The Abridged Financial Statements (Continued)
Financial Year Ended 31st December 2025

4. Appropriations of profit and loss account

	Dec '25	Dec '24
	€	€
At the start of the financial year	2,609,870	2,411,385
Profit for the financial year	148,276	278,485
Dividends paid	(80,000)	(80,000)
At the end of the financial year	<u>2,678,146</u>	<u>2,609,870</u>