

Company Number: 333054

**LPro Technologies Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 28 February 2025**

# LPro Technologies Limited

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# LPro Technologies Limited

## BALANCE SHEET

as at 28 February 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash and cash equivalents		50	50
<b>Creditors: amounts falling due within one year</b>		<b>(30)</b>	<b>(980)</b>
		<hr/>	<hr/>
<b>Net Current Assets/(Liabilities)</b>		<b>20</b>	<b>(930)</b>
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		<b>20</b>	<b>(930)</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	5	20	20
Retained earnings		-	(950)
		<hr/>	<hr/>
<b>Equity attributable to owners of the company</b>		<b>20</b>	<b>(930)</b>
		<hr/> <hr/>	<hr/> <hr/>

We as Directors of LPro Technologies 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 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. The company 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.

**Approved by the board on 19 December 2025 and signed on its behalf by:**

**Mr. Liam O'Higgins**  
Director

**Mrs. Ruth O'Higgins**  
Director

# LPro Technologies Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

### 1. General Information

LPro Technologies Limited is a company limited by shares incorporated in Ireland. 67 Foxfield Road, Raheny, Dublin 5, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 28 February 2025 have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

#### Work in progress

Work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

#### Ordinary share capital

The ordinary share capital of the company is presented as equity.

## LPro Technologies Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

### 3. Going concern

The directors made the regretful decision to cease trading on 31st August 2023. On that basis the financial statements have been prepared on a cessation basis.

### 4. Employees and remuneration

#### Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2025 Number	2024 Number
Sales and administration	-	1

The staff costs (inclusive of directors' salaries) comprise:

	2025 €	2024 €
Wages and salaries	-	628

### 5. Share capital

			2025 €	2024 €
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
Ordinary Shares	1,000,000	€1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
<b>Allotted, called up and fully paid</b>				
Ordinary Shares	20	€1.00 each	<u>20</u>	<u>20</u>

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At	
		28/02/25	01/03/24
Mr. Liam O'Higgins	Ordinary Shares	10	10
Mrs. Ruth O'Higgins	Ordinary Shares	10	10
		<u>20</u>	<u>20</u>

### 6. Income Statement

	2025 €	2024 €
At 1 March 2024	(950)	(950)
Profit for the financial year	<u>950</u>	<u>-</u>
At 28 February 2025	<u>-</u>	<u>(950)</u>

## LPro Technologies Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

<b>7. Directors' remuneration and transactions</b>	<b>2025</b>	2024
	€	€
Remuneration	-	628
	<u>          </u>	<u>          </u>
The following amounts are repayable to the directors:		
	<b>2025</b>	2024
	€	€
Mr. Liam O'Higgins	<b>30</b>	980
	<u>          </u>	<u>          </u>

### 8. Post-Balance Sheet Events

The directors made the regretful decision to cease trading on 31st August 2023. On that basis the financial statements have been prepared on a cessation basis.

### 9. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 December 2025.