

Registration number 771971

Oracle Transport Services Limited

**Directors' report and financial statements
for the year ended 31st October 2025.**

Oracle Transport Services Limited

Contents

	Page
Directors and other information	1
Directors' report	2 - 3
Statement of directors' responsibilities	4
Accountants' report	5
Profit and loss account	6
Balance sheet	7
Notes to the financial statements Including statement of accounting policies	8

Oracle Transport Services Limited

Notes to the financial statements for the year ended 31st October 2025

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DIRECTORS AND OTHER INFORMATION

Directors	Amy Carpenter Lynda Nolan
Company Secretary	Lynda Nolan
Company Number	771971
Legal Form	Private Limited Company Ltd
Place of Registration	Republic of Ireland
Registered Office	62 Foxdene Drive Lucan, Co. Dublin
Accountants	Patrick Caulfield Accountants Certified and Chartered Accountants 65 Glenmaroon Road Palmerstown Dublin

Oracle Transport Services Limited

Notes to the financial statements for the year ended 31st October 2025

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Accountants Report

CHARTERED CERTIFIED ACCOUNTANTS' REPORT to the Director on the unaudited financial statements of Oracle Transport Services Limited for the financial year ended 31st October 2025

In accordance with our engagement letter dated 31st October 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of the company for the financial year ended 31st October 2025 which comprise the Profit and Loss Account, the Balance Sheet and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the director of Oracle Transport Services Limited in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Oracle Transport Services Limited and state those matters that we have agreed to state to the director of Oracle Transport Services Limited in this report in accordance with the guidance of the Association of Chartered Certified Accountants. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Oracle Transport Services Limited and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Association of Chartered Certified Accountants and have complied with the ethical guidance laid down by the Association of Chartered Certified Accountants relating to members undertaking the compilation of financial statements. It is your duty to ensure that Oracle Transport Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Oracle Transport Services Limited. You consider that Oracle Transport Services Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Oracle Transport Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Patrick Caulfield
Chartered & Certified Accountants
65 Glenmaroon Road,
Palmerstown,
Dublin 20.

Date

Oracle Transport Services Limited

Notes to the financial statements for the year ended 31st October 2025

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Oracle Transport Services Limited Profit and Loss Statement For the financial year ended 31st October 2025

	Notes	2025 €
Turnover		41,505
Gross Profit		20,190
Administrative expenses		20,167
Profit before Taxation		23
Tax on profit		0
Profit for the Financial year		23

The company has no recognised gains or losses other than the profit for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's turnover and expenses all relate to continuing operations.

Approved by the board on and signed on its behalf by:

Amy Carpenter
Director

Oracle Transport Services Limited

Notes to the financial statements for the year ended 31st October 2025

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Oracle Transport Services Limited Statement of financial Position as at 31st October 2025

	Notes	2025 €
Fixed Assets		
Tangible Assets	4	15,612
Current Assets	5	
Debtors		35,002
Cash at bank and in hand		20,210
Creditors: amounts falling due within one year	6	70,704
Net Current Assets		
Total Assets less Current Liabilities		123
Capital and Reserves		
Called up share capital presented as equity		100
Retained Earnings		23
Shareholders' Funds		123

The financial statements have been prepared in accordance with the “micro companies” regime and FRS 105 “The financial reporting Standard applicable to Micro Entities Regime”

I as director of Oracle Transport Services Limited state that:

- The company is availing itself of the exemption provided for by Chapter 15 of the Part 6 of the companies act 2014.
- The company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- The shareholders of the company have not served notice on the company under section 334(1) in accordance with section 334(2).
- I acknowledge the company’s obligation 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 provision of the companies Act 2014 relating to the financial statements so far as they are applicable to the company.

Approved by the Board on

and signed on its behalf by.

Director
Amy Carpenter

Director
Lynda Nolan

Oracle Transport Services Limited

Notes to the financial statements for the year ended 31st October 2025

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Oracle Transport Services Limited NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31st October 2025.

General Information

Oracle Transport Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is **771971**. The registered office of the company is **62, Foxdene Drive, Lucan, Co. Dublin Ireland** which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company

1. Statement of 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.
Historical cost convention.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Oracle Transport Services Limited

Notes to the financial statements for the year ended 31st October 2025

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1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Computer and office equipment 8 years
Fixtures, fittings and equipment - 8 years

1.4. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

1.5. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. Turnover

Turnover comprises the invoice value of goods and services supplied by the company, exclusive of trade discounts and value added tax.

3. Operating profit

	2025
	€
Operating profit is stated after charging:	23
Depreciation and other amounts written off tangible assets	0

4. Employees

Number of employees

The average monthly numbers of employees (including the directors) during the year were:

	2025
	Number
Staff	1
Directors	2

Employment costs

	2025
	€
Wages and salaries	9,512
	<hr/>
	9,512

Oracle Transport Services Limited

Notes to the financial statements for the year ended 31st October 2025

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4.1. Directors' remuneration

	2025
	€
Remuneration and other emoluments	0

5. Tax on profit on ordinary activities

Analysis of charge in period	2025
	€
Corporation tax	0

Factors affecting tax charge for period

The tax assessed for the period is higher than the standard rate of corporation tax in Ireland. The differences are explained below:

	2025
	€
Profit on ordinary activities before taxation	23

Oracle Transport Services Limited

Notes to the financial statements for the year ended 31st October 2025

..... continued

6. Tangible assets

	Motor Vehicles	Total
	€	€
Cost		
At 23rd Oct 2024	17,842	17,842
At 31st Oct 2025	<u>17,842</u>	<u>17,842</u>
Depreciation		
At 23 rd Oct 2024	0	0
Charge for the year	2,230	2,230
At 31 st Oct 2025	<u>2,230</u>	<u>2,230</u>
Net book values		
Disposal	0	0
At 31st October 2025	<u>15,612</u>	<u>15,612</u>

7. Debtors

	2025
	€
Trade debtors	35,002
Bank	<u>20,210</u>

8. Creditors: amounts falling due within one year

	2025
	€
<i>Loans & other borrowings</i>	
Bank overdraft	-
Bank loan	-
<i>Other creditors</i>	
Trade creditors	1,000
Directors' accounts	62,280
Leasing Obligations	0
Accruals	1790
<i>Taxation creditors</i>	
Corporation tax	0
PAYE/PRSI	571
VAT	4,060
	<u>70,701</u>

Oracle Transport Services Limited

Notes to the financial statements for the year ended 31st October 2025

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9. Share capital

2023

€

Authorised equity

1,000,000 Ordinary shares of €1 each

1,000,000

Allotted, called up and fully paid share capital

Allotted and called up share capital

Amounts presented in equity

100 Ordinary shares of €1 each

100

10. Reconciliation of movements in shareholders' funds

2025

€

Profit for the year

23

Opening shareholders' funds

0

Closing shareholders' funds

23

Oracle Transport Services Limited
Notes to the financial statements
for the year ended 31st October 2025

..... continued

11. Accounting periods

Financial statements to yearend 31st October 2025.

12. Approval of financial statements

The board of directors have reviewed and approved these projected financial statements for issue on 9th February 2026.