

Pinebridge Construction Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Pinebridge Construction Ltd
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Pinebridge Construction Ltd
DIRECTOR AND OTHER INFORMATION

Director	Ken Mckenna
Company Secretary	Cathy Mckenna
Company Number	568378
Registered Office and Business Address	6 Raheen Green Tallaght Dublin 24 D24 V5X2 Ireland
Accountants	TaxAssist Accountants Unit 1 New Bancroft Hall Old Mainstreet Tallaght Dublin 24 Republic of Ireland

Pinebridge Construction Ltd
DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). Under company law, the director must not approve the financial statements unless they is 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 and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 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 Director's Report comply with the Companies Act 2014. They is 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.

Signed on behalf of the board

Ken Mckenna *Ken McKenna*
Director

Date: Mar 18, 2026

Pinebridge Construction Ltd

BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	11,009	7,560
Current Assets			
Debtors	6	244,387	231,479
Cash at bank and in hand		1,355,700	384,246
		<u>1,600,087</u>	<u>615,725</u>
Creditors: amounts falling due within one year	7	<u>(862,000)</u>	<u>(46,693)</u>
Net Current Assets		<u>738,087</u>	<u>569,032</u>
Total Assets less Current Liabilities		<u>749,096</u>	<u>576,592</u>
Capital and Reserves			
Called up share capital presented as equity		2	2
Retained earnings	8	749,094	576,590
Shareholders' Funds	9	<u>749,096</u>	<u>576,592</u>

We as Director's of Pinebridge Construction Ltd, 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 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 and the small companies' regime.

Approved by the board on Mar 18, 2026 and signed on its behalf by:

Ken McKenna
Director

Pinebridge Construction Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement because it is a subsidiary undertaking for which the consolidated financial statements are publicly available.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	-	12.5% Straight line
Computer Equipment	-	25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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.

Pinebridge Construction Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

2. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	3,669	1,889
	<u> </u>	<u> </u>
3. Employees		
The average monthly number of employees, including director, during the financial year was 5, (2024 - 5).		
	2025	2024
	Number	Number
Management & Operational	5	5
	<u> </u>	<u> </u>
4. Tax on profit	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 4 (b))	24,719	10,732
	<u> </u>	<u> </u>
(b) Factors affecting tax charge for the financial year		
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:		
	2025	2024
	€	€
Profit taxable at 12.50%	197,223	86,216
	<u> </u>	<u> </u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	24,653	10,777
Effects of:		
Depreciation in excess of capital allowances for period	66	(45)
	<u> </u>	<u> </u>
Current tax charge for the financial year (Note 4 (a))	24,719	10,732
	<u> </u>	<u> </u>

Pinebridge Construction Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

5. Tangible assets

	Motor vehicles	Computer Equipment	Total
	€	€	€
Cost			
At 1 October 2024	15,116	2,889	18,005
Additions	-	7,117	7,117
At 30 September 2025	<u>15,116</u>	<u>10,006</u>	<u>25,122</u>
Depreciation			
At 1 October 2024	7,556	2,889	10,445
Charge for the financial year	1,889	1,779	3,668
At 30 September 2025	<u>9,445</u>	<u>4,668</u>	<u>14,113</u>
Net book value			
At 30 September 2025	<u><u>5,671</u></u>	<u><u>5,338</u></u>	<u><u>11,009</u></u>
At 30 September 2024	<u><u>7,560</u></u>	<u><u>-</u></u>	<u><u>7,560</u></u>

6. Debtors

	2025 €	2024 €
Trade debtors	144,387	123,976
Other debtors	100,000	103,500
Director's current account (Note 11)	-	4,003
	<u><u>244,387</u></u>	<u><u>231,479</u></u>

7. Creditors

	2025 €	2024 €
Amounts falling due within one year		
Amounts owed to credit institutions	818	475
Trade creditors	70,728	11,790
Taxation	208,601	26,898
Director's current account (Note 11)	94,325	-
Accruals	487,528	7,530
	<u><u>862,000</u></u>	<u><u>46,693</u></u>

8. Profit and loss account

	2025 €	2024 €
At 1 October 2024	576,590	501,106
Profit for the financial year	172,504	75,484
At 30 September 2025	<u><u>749,094</u></u>	<u><u>576,590</u></u>

9. Reconciliation of movements in shareholders' funds

	2025 €	2024 €
Profit for the financial year	172,504	75,484
Opening shareholders' funds	576,592	501,108
Closing shareholders' funds	<u><u>749,096</u></u>	<u><u>576,592</u></u>

Pinebridge Construction Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

11. Director's remuneration and transactions	2025	2024
	€	€
Director's remuneration		
Remuneration	78,001	67,139
Pension contributions	78,001	47,000
	<u>156,002</u>	<u>114,139</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Ken Mckenna	94,325	-
	<u>94,325</u>	<u>-</u>

12. Related party transactions

Transactions with group companies include ...

13. Parent company

The company regards Pinebridge Construction Holdings Limited as its parent company.

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board on Mar 18, 2026.