

ABHS HOLDINGS LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025
COMPANY NUMBER 395904

ABHS HOLDINGS LIMITED

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ABHS HOLDINGS LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS:

Mr. Sean Porter
Ms. Karen Brady

SECRETARY:

Ms. Karen Brady

REGISTERED OFFICE:

Unit B3 Centrepoint
Rosemount Business Park
Blanchardstown
Dublin 11

BANKERS:

Allied Irish Bank
Howth Road
Raheny
Dublin 5

ACCOUNTANTS:

Brendan Byrne FCA
Chartered Accountant
Castleknock
Dublin 15

COMPANY NUMBER

395904

ABHS HOLDINGS LIMITED

Directors' report for the year ended 31 December 2025

The directors present their annual report and financial statements for the year ended 31 December 2025.

Principal activities

The company did not trade during the year.

Review of the business and future developments

The company does not intend to trade in the forthcoming year.

Results and Dividends

The Balance Sheet is set out on page 8.

The directors do not recommend payment of a dividend.

Directors

The present membership of the Board is set out on page 3. Details of director's shareholdings with the company are provided in note 2 to the financial statements. In accordance with the Articles of Association, the directors are not required to retire on rotation.

Book of account

The Directors believe that they comply with the requirement of Section 202 of the Companies Act 1990 with regard to books of account by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function. The books of account of the company are maintained at the company's premises at Unit B3 Centrepoint, Rosemount Business Park, Blanchardstown, Dublin 11.

On behalf of the board 17th February 2026.

Ms. Karen Brady
Director

Mr. Sean Porter
Director

ABHS HOLDINGS LIMITED

Statement of Directors' Responsibilities

The directors are responsible for preparing the Annual Report and the financial statement in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the company and the profit or loss of the company for that year. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently:
- Make judgements and estimates that are reasonable and prudent:
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors can confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements 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.

On behalf of the board: 17th February 2026.

Ms. Karen Brady
Director

Mr. Sean Porter
Director

**ACCOUNTANT'S REPORT
TO THE SHAREHOLDERS OF ABHS HOLDINGS LIMITED**

Accountant's report to the shareholders on the unaudited financial statements of ABHS Holdings Limited.

We have compiled the financial statements set out on pages 8 to 10 of ABHS Holdings Limited for the year ended 31 December 2025.

Respective responsibilities of Directors and Accountant

As described in the Statement of Directors' Responsibilities, the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Boards and promulgated by generally Accepted Accounting Practice in Ireland.

Our responsibility is to compile the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

Scope of Work

We compiled the financial statements in accordance with the guidance contained in Miscellaneous Technical Statement 14 compiling and reporting on the financial statements not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and accordingly express no opinion on the financial statements.

Brendan Byrne
Chartered Accountant
17th February 2026.

ABHS HOLDINGS LIMITED

Statement of Accounting Policies

For the year ended 31 December 2025

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

1. Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board.

2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act 1986 and therefore, in accordance with "FRSI": Cash flow statements', it has not prepared a cash flow statement.

3. Consolidation

The company and its subsidiaries combined meet the size criteria for a medium sized group and the company is therefore exempt from the requirement to prepare consolidated financial statements by virtue of Regulation 7 of the European Communities (Companies: Group Accounts) Regulations 1992. The financial statements deal with the results of the company as a single entity

4. Investments

Fixed asset investments are stated at cost less provision for diminution in value.

5. Deferred taxation

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, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold:

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

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

ABHS HOLDINGS LIMITED
Balance sheet as at 31 December 2025

		2025	2024
	Note	€	€
Current assets			
Other Debtors		-	-
Creditors: amounts falling			
Due within one year	5	-	-
		-----	-----
Net current Assets		-	-
Net Assets		-	-
		=====	=====
Capital and reserves			
Called up share capital	6	100	100
Profit and loss account		(100)	(100)
Shareholders' funds		-	-
		=====	=====

We as directors of ABHS HOLDINGS LTD state that:

- The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- The company is availing itself of the exemption on the grounds that the conditions specified in s. 358 are satisfied.
- The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).
- 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 and liabilities and financial position of the company at the end of its financial year and of the profit and 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.
- The company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

Ms. Karen Brady

Mr. Sean Porter

Director
17th February 2026.

Director

ABHS HOLDINGS LIMITED

Notes to the financial statements

For the year ended 31 December 2025

1. Continuing operations

The profit and loss account has been prepared on the basis that the company has only continuing operations in accordance with the Companies Act 2014.

2. Directors and secretary and their Interests

The directors and secretary who served during the year and their interests in the share capital of the company were as follows.

Name	Description of instrument	Interest at <u>end of year</u> Number	Interest at <u>beginning of year</u> Number
Mr. Sean Porter	Ordinary shares	50	50
Ms. Karen Brady	Ordinary shares	50	50
Secretary			
Ms. Karen Brady	Ordinary shares	50	50

There were no changes in shareholdings between 31 December 2019 and the date of signing the financial statements.

3. Taxation on profit on ordinary activities

	2025	2024
	€	€
(a) analysis of charge in year		
Current taxation		
Corporation Tax	-	-
Tax on profit on ordinary activities	-	-
	====	====

(b) Factors affecting tax charge for year

The tax assessed for the period is higher than the standard rate of corporation tax in Ireland (12.50% per cent). The differences are explained below:

	2025	2024
	€	€
Profit on ordinary activities before taxation	-	-
	=====	=====
Profit on ordinary activities multiplied by standard rate of corporation Tax in Ireland of 12.50%	-	-
Current tax charge for the year (note 3(a))	-	-
	=====	=====

ABHS HOLDINGS LIMITED

Notes forming part of the financial statements
for the year ended 31 December 2025

.....continued

4. Holdings of 20% or more

The company holds 20% or more of the share capital of the following companies:

Company	Shares held class	Principal activity
Subsidiary undertaking Absolute Handling Systems Ltd. Ireland	Ordinary 40%	Distribution & Installation of Material Handling Equipment

5. Creditors (amounts falling due within one year)
Amounts owed to group undertaking

2025	2024
€	€
-	-

Total Creditors

-	-
=====	=====

6. Share capital

2025	2024
€	€

Authorised equity
1,000,000 ordinary shares of €1.00 each

1,000,000	1,000,000
=====	=====

Allotted, called up and fully paid
100 ordinary shares of €1.00 each

100	100
====	====

7. Authorisation and approval of financial statements

The board of directors authorised and approved these financial statements for issue on 17th February 2026.

