

IJAM PROPERTY Limited

Unaudited

Abridged Financial Statements

For the Financial Year Ended 31 December 2025

IJAM PROPERTY Limited

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IJAM PROPERTY Limited

Abridged Balance Sheet As at 31 December 2025

	Note	2025 €	2024 €
Fixed assets			
Financial assets	4	200	200
Current assets			
Debtors: amounts falling due within one year	5		
Creditors: amounts falling due within one year	6	(100)	(100)
Net current (liabilities)/assets		(100)	(100)
Net assets		100	100
Capital and reserves			
Called up share capital presented as equity	7	100	100
Shareholders' funds		100	100

We, as directors of IJAM PROPERTY Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.
- (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 state 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 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.
- (e) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:



Ian Johnson
Director

Date: 30th January 2026

The notes on pages 3 to 5 form part of these financial statements.

**Notes to the Abridged Financial Statements
For the Financial Year Ended 31 December 2025**

1. General information

These financial statements comprising the Balance Sheet and the related notes constitute the individual financial statements of IJAM PROPERTY Limited for the financial year ended December 2025.

IJAM PROPERTY Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014), incorporated in the Republic of Ireland. The registered office is 574 Howth Road, Dublin 5, which is also the principal place of business of the company. The company registration number is 676462. The nature of the company's operations and its principal activities are set out in the Director's Report.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), as adapted by Section 1A.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

2.2 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance Sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.3 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

**Notes to the Abridged Financial Statements
For the Financial Year Ended 31 December 2025**

2. Accounting policies (continued)

2.4 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.5 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.6 Share capital

Share capital represents the nominal (par) value of shares that have been issued.

2.7 Consolidation

The company is exempt from the requirement to prepare group financial statements. These financial statements therefore present information about the company as an individual company and not about its group.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration.

4. Financial assets

	Investments in subsidiaries €
Cost	
Opening	-
Additions	100
Closing	100
Net book value	
At 31 December 2025	100

IJAM PROPERTY Limited

Notes to the Abridged Financial Statements For the Financial Year Ended 31 December 2025

5. Debtors

	2024 €
Other debtors	<u><u>100</u></u>

6. Creditors: Amounts falling due within one year

	2024 €
Amounts owed to group undertakings	<u><u>100</u></u>

7. Share capital

	2024 €
Authorised	
100 ordinary shares of €1.00 each	<u><u>100</u></u>
Allotted, called up and partly paid	
100 ordinary shares of €1.00 each	<u><u>100</u></u>

8. Related party transactions

The company has availed of the exemption under Financial Reporting Standard FRS 102, regarding transactions with wholly owned group companies.

9. Financial period

The financial period relates to the period 1st January 2025 to 31 December 2025.

10. Approval of financial statements

The board of directors approved these financial statements for issue on 30th January 2025.