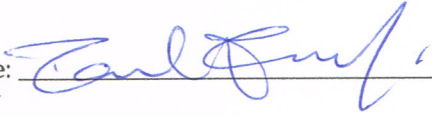


**OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014**

Company Name: D. J. FITZPATRICK CONSULTING ENGINEERS LIMITED.
Company Number: 549586
Financial Year: 31 August, 2025.

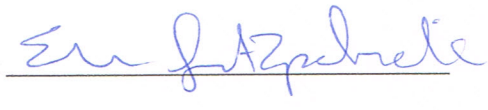
CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Signature: 
Secretary

Name: Mr. David Fitzpatrick

Date: 28/11/2026

Signature: 
Director

Name: Mrs. Elaine Fitzpatrick

Date: 28/11/2026

D. J. FITZPATRICK CONSULTING ENGINEERS LIMITED.

**ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST, 2025.**

(As modified by Sections 352 and 353 of the Companies Act 2014)

Company registered number 549586.

D. J. FITZPATRICK CONSULTING ENGINEERS LIMITED.

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Statement of directors' responsibilities for the shareholders' financial statements	3
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D. J. FITZPATRICK CONSULTING ENGINEERS LIMITED.

Directors and other information.

DIRECTORS

Mr. D. J. Fitzpatrick.
Mrs. Elaine Fitzpatrick.

SECRETARY

Mr. D. J. Fitzpatrick.

REGISTERED OFFICE

Cooperstown,
Ballygarrett,
Gorey,
Co. Wexford.
Y25 C867.

BANKERS

Bank of Ireland plc.,
32 Main Street,
Gorey,
Co. Wexford.
Y25 V126.

SOLICITORS

O'Gorman Law llp.,
43 Main Street,
Gorey,
Co. Wexford.
Y25 R2T0.

ACCOUNTANTS

C. W. James,
Tynewydd,
Creagh Upper,
Gorey,
Co. Wexford.
Y25 DD73

ACTIVITIES

The company operates as a Consultant Engineer.

Extract from the Directors' Report.

Director's and Secretary's interests.

The director's and secretary's interests, as at the year end, in the company at the beginning and end of the period were as follows : -

	<u>€ 1.00 Ordinary Shares</u>		
	<u>Mr. David Fitzpatrick</u>	<u>Mr. Elaine Fitzpatrick</u>	<u>Total</u>
<u>Year ended 31 August, 2024</u>			
At the beginning of the year	1	0	1
At the end of the year	1	0	1
<u>Year ended 31 August, 2025</u>			
At the beginning of the year	1	0	1
At the end of the year	1	0	1

Statement of directors' responsibilities for the shareholders' financial statements.

The directors' are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, and promulgated by Chartered Accountants Ireland including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

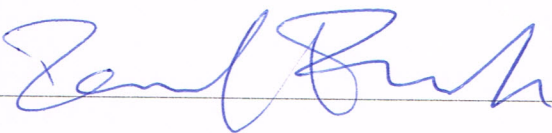
In preparing those financial statements, the directors are required to :-

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

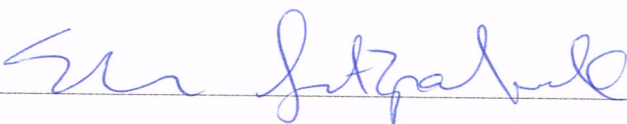
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act, 2014 and enable the financial statements to be audited. 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.

Signed on behalf of the board

Mr. D. J. Fitzpatrick.
Director and Secretary



Mrs. Elaine Fitzpatrick.
Director



28 January, 2026.

D. J. FITZPATRICK CONSULTING ENGINEERS LIMITED.

BALANCE SHEET

AS AT 31 AUGUST, 2025.

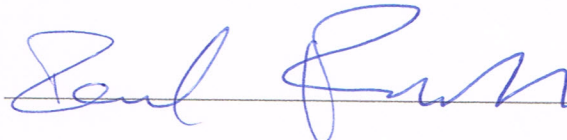
	<u>Notes</u>	<u>2025</u>	<u>2024</u>
		€	€
Fixed assets			
Tangible assets		51,514	58,873
Intangible assets	3	379	379
Current assets			
Stock and Work in progress		2,035	0
Debtors and prepayments	4	11,178	20,154
Cash at bank and in hand		202,941	342,629
		<u>214,119</u>	<u>362,783</u>
Current liabilities			
Creditors (amounts falling due within one year)			
Borrowings	6	0	0
Other creditors	5	13,337	23,875
		<u>13,337</u>	<u>23,875</u>
Net current assets		200,782	338,908
Total assets less current liabilities		<u>252,675</u>	<u>398,160</u>
Net assets		<u>252,675</u>	<u>398,160</u>
FINANCED BY			
Capital and reserves			
Share capital	7	1	1
Profit and loss account		413,796	398,159
		<u>413,797</u>	<u>398,160</u>

We as directors of D. J. Fitzpatrick Consulting Engineers Limited, state that :-

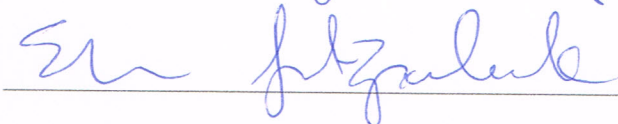
- (a) these financial statements have been prepared in accordance with the small companies regime;
- (b) the company is availing itself of the exemption provided by Chapter 15 of Part 6 of the Companies Act 2014;
- (c) the company is availing itself of the exemption on the grounds that the conditions specified in s.158 are satisfied;
- (d) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2) of the Companies Act 2014;
- (e) 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 its profit and loss for such a 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;
- (f) the company has relied on specified exemptions contained in section 352 of the Companies Act 2014 on the ground that the company is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

Signed on behalf of the board of directors

Mr. D. J. Fitzpatrick.
Director and Secretary



Mrs. Elaine Fitzpatrick.
Director



28 January, 2026.

NOTES ON THE FINANCIAL STATEMENTS.

FOR THE YEAR ENDED 31 AUGUST, 2025.

1. Accounting Policies

D. J. Fitzpatrick Consulting Engineers Limited is primarily engaged in the provision of engineering services mainly to the commercial sector from their operations base at 20 Pearse Street, Gorey, Co. Wexford.

The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland.

This is the eleventh set of financial statements prepared by D. J. Fitzpatrick Consulting Engineers Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 September, 2014.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

a) Basis of preparation.

The financial statements have been prepared on the going concern basis under the historic cost convention and comply with the financial reporting standards of the Financial Reporting Council and promulgated by Chartered Accountants Ireland and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the company.

b) Turnover.

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

c) Taxation.

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

i) Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

ii) Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

Statement of accounting policies

FOR THE YEAR ENDED 31 AUGUST, 2025.

d) Tangible fixed assets and depreciation.

i) Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use. Plant and machinery, motor vehicles and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

ii) Depreciation

Depreciation is provided on all tangible assets on a reducing balance basis, so as to write off their cost to their residual values over their estimated useful economic lives.

The depreciation rates for the tangible assets are as follows : -

Office Equipment	12.5 %	Reducing balance
------------------	--------	------------------

The company's policy is to review the remaining useful economic lives and residual values of all tangible assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

All fully depreciated tangible assets are retained in the cost of the relevant asset and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

iii) Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

e) Trade and other debtors.

Trade and other debtors including amounts owed to group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

NOTES ON THE FINANCIAL STATEMENTS.

f) Cash and cash equivalents.

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

g) Trade and other creditors.

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

h) Provisions.

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events ; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

i) Contingencies.

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

j) Employee Benefits.

The company provides a benefit to employees, including paid holiday arrangements and defined contribution pension plans.

i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

ii) Defined contribution pension plans

The Company does not operate a defined contribution plan.

k) Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options would be shown in equity as a deduction, net of tax, from the proceeds.

2. Staff numbers and costs.

The average monthly number of persons employed by the company in the year was 2 (2024 - 2), these relating solely to direct wages. The wages costs excluding directors can be shown as follows :-

	<u>2025</u>	<u>2024</u>
	€	€
Wages	45,862	45,661
Social welfare costs	3,138	3,103
	<u>49,000</u>	<u>48,764</u>

NOTES ON THE FINANCIAL STATEMENTS.

FOR THE YEAR ENDED 31 AUGUST, 2025.

3. Directors' remuneration and transactions.

	<u>2025</u>	<u>2024</u>
	€	€
<u>Directors' remuneration</u>		
Directors' salaries	(70,565)	(70,526)
Directors' pension contributions	(12,000)	(12,000)
	<u> </u>	<u> </u>

Material interests of directors in contracts with the company

Both director of the company have no interests in any customer or supplier, to which goods were supplied to, or purchased from during the year.

Loans to and from directors

As permitted by the Companies Act 1990, the following loans were made from the following directors in order to enable the company to carry out its duties : -

Name of director	<u>Mrs. Eleane Fitzpatrick</u>	<u>Mr. David Fitzpatrick</u>	<u>Total</u>
	€	€	€
Receivable/(payable) at the beginning of the year	0	0	0
Arising in year	0	0	0
Interest charged in the year	0	0	0
Repayments in the year	0	0	0
Receivable/(payable) at the end of the year	<u>0</u>	<u>0</u>	<u>0</u>

The aggregate value of the above arrangements with the directors at the end of the year, expressed as a percentage of the company's relevant assets at the time is

0

Material interests of directors in contracts with the company

None of the directors of the company hold any interest in another business, from which goods were purchased on an arms length basis in the normal course of business.

Directors and secretary and their interests

The directors and secretary who held office at the year end had interests in the shares in the company as shown below : -

<u>Name</u>	<u>Capacity</u>	<u>Description of instrument</u>	<u>Interest at end of the year</u>	<u>Interest at beginning of the year</u>
Mr. D. J. Fitzpatrick.	Director and Secretary	Ordinary shares of € 1.00 each	1	1
Mrs. Elaine Fitzpatrick.	Director	Ordinary shares of € 1.00 each	0	0

All shares were shares in D. J. Fitzpatrick Consulting Engineers Limited and all were beneficially held.

4. Debtors and prepayments.

	<u>2025</u>	<u>2024</u>
	€	€
Amounts receivable within one year		
Trade debtors	8,231	20,154
Prepayments	912	0
Other debtors	2,035	0
	<u>11,178</u>	<u>20,154</u>

D. J. FITZPATRICK CONSULTING ENGINEERS LIMITED.

NOTES ON THE FINANCIAL STATEMENTS.

5. Creditors (amounts falling due within one year).

This includes an amount of € Nil owing to suppliers for goods which purport to be sold subject to reservation of title.

Amounts relating to tax included in creditors are as follows : -

	<u>2025</u>	<u>2024</u>
	€	€
Corporation tax	0	6,597
PAYE	737	934
VAT	5,063	12,374
Social welfare	1,144	1,020
Sub contractors taxes	0	0
	<u>6,944</u>	<u>20,925</u>

6. Details of borrowings.

Maturity analysis

	<u>Within one year</u>	<u>Between 1 to 2 years</u>	<u>Between 3 to 5 years</u>	<u>After 5 years</u>	<u>Total</u>
	€	€	€	€	€
<i>Repayable other than by instalments :</i>					
Bank overdraft	0				0
Current portion of loan from private person	0				0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

7. Share Capital.

Authorised

1,000,000 Ordinary Shares of € 1.00 each

<u>2025</u>	<u>2024</u>
€	€
<u>1,000,000</u>	<u>1,000,000</u>

Allotted, called up and fully paid

1 Ordinary Share of € 1.00 each

<u>1</u>	<u>1</u>
----------	----------

8. Approval of financial statements.

These financial statements were approved by the directors on 28 January, 2026.