

CRO No. 701903

JP Dairy Developments Limited

Abridged Accounts

for the Year Ended 31st May 2025

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.

A handwritten signature in black ink, consisting of a large, stylized 'C' shape with a vertical line through it and a horizontal line extending to the right.

John Corcoran
Director

A handwritten signature in black ink, consisting of a series of sharp, angular peaks and valleys, resembling a jagged line.

Paul Sherry
Director

JP Dairy Developments Limited

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JP Dairy Developments Limited

Directors and other information

Directors	John Corcoran Paul Sherry
Secretary	Andrew Corcoran
Company Number	701903
Registered address	Brighton House, 121 Lower Rathmines Road, Rathmines Dublin 6
Accountants	Donegan & Associates Accountants, Taxation & Financial Advisers Brighton House 121 Lower Rathmines Road Dublin 6
Business Address	Perryville House Long Quay Kinsale Co. Cork
Solicitors	Maguire McErean 78-80 Upper Dumcondra Road Dublin 9

JP Dairy Developments Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014

Directors and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are stated below:

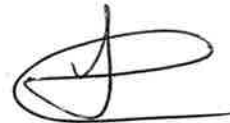
	Ordinary Shares 31/05/2025	Ordinary Shares 31/05/2024
Paul Sherry	50	50
Andrew Corcoran	50	50

The original report was approved by the board on 27th January 2026 and signed on its behalf by



**Paul Sherry
Director**

Date: 27th January 2026



**John Corcoran
Director**

Date: 27th January 2026

JP Dairy Developments Limited

Statement of Directors Responsibilities and Declaration on Unaudited Financial Statements

General responsibilities

The directors are responsible for preparing the Annual 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 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 state of the state of affairs of the company and of 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 judgments 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 are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statement are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements set out on pages 3 to 5.

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have had made available to Donegan & Associates, Accountants, Taxation & Financial Advisers, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that, to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31.05.2025.

On behalf of the board



Paul Sherry
Director

Date: 27th January 2026



John Corcoran
Director

Date: 27th January 2026

JP Dairy Developments Limited

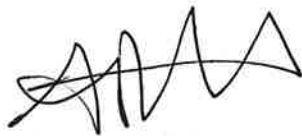
**Balance sheet
as at 31st May 2025**

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	3	0	0
Current assets			
Work in progress	4	285,418	285,418
Debtors		100	100
Cash at bank and in hand		<u>(31)</u>	<u>20,772</u>
		285,487	306,290
Creditors: amounts falling due within one year		<u>(375,056)</u>	<u>(371,578)</u>
Net current liabilities		(89,569)	(65,288)
Total assets less current liabilities		<u>(89,569)</u>	<u>(65,288)</u>
Deficiency of assets		<u>(89,569)</u>	<u>(65,288)</u>
Capital & Reserves			
Called up Share Capital		100	100
Profit & loss account		<u>(89,669)</u>	<u>(65,388)</u>
Equity shareholders' funds		<u>(89,569)</u>	<u>(65,288)</u>

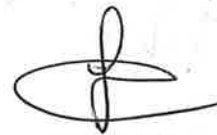
The directors state that:

- (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 358 are complied with,
- (c) No notice under subsection (1) of Section 334 has in accordance with subsection (2) of that section been served on the company, and
- (d) They 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 and loss for 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.
- (e) The company has relied on the specified exemptions contained in Section 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 Section 353 Companies Act 2014

The abridged accounts were approved by the Board on 27th January 2026 and signed on its behalf by:



Paul Sherry
Director



John Corcoran
Director

The notes on pages 5 to 6 form an integral part of these financial statements.

JP Dairy Developments Limited

**Notes to the Abridged Financial Statements
for the year ended 31st May 2025**

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.

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.

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:

Plant and machinery	— 12.5% Straight Line
Fixtures, fittings and equipment	— 12.5% Straight Line
Motor vehicles	— 12.5% Straight Line

1.4 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 Employees

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

	2025 Number	2024 Number
Construction	0	0
Administration	0	0
	<u>0</u>	<u>0</u>
Employment costs	2025 €	2024 €
Wages and salaries	0	0
	<u>0</u>	<u>0</u>
2.1 Directors' remuneration	2025 €	2024 €
Remuneration and other emoluments	0	0
	<u>0</u>	<u>0</u>

JP Dairy Developments Limited

**Notes to the Abridged Financial Statements
for the year ended 31st May 2025**

.....continued

3 Tangible Assets	Land and buildings €	Fixtures, fittings and equipment €	Total €
Cost			
At 1st June 2024	0	0	0
Additions	0	0	0
Disposals	0	0	0
At 31st May 2025	<u>0</u>	<u>0</u>	<u>0</u>
Depreciation			
At 1st June 2024	0	0	0
On disposals	0	0	0
Charge for the financial year	0	0	0
At 31st May 2025	<u>0</u>	<u>0</u>	<u>0</u>
Net book values			
At 31st May 2025	<u>0</u>	<u>0</u>	<u>0</u>
 4 Work in progress		2025	2024
		€	€
Closing stock work in progress		<u>285,418</u>	<u>285,418</u>
 5 Share Capital		2025	2023
		€	€
Authorised equity			
100,000 Ordinary shares of €1.00 each		<u>100,000</u>	<u>100,000</u>
 Allotted, called up and fully paid share capital			
100 Ordinary Shares of €1.00 each		<u>100</u>	<u>100</u>

6 Accounting year

The current accounts are for the year ended 31.05.2025.

7 Approval of Financial Statements

The board of directors approved these financial statements for issue on 27th January 2026.