
SSB PREMIER HOLDINGS LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

REGISTERED NUMBER: 715298

KCA

CHARTERED ACCOUNTANTS
& STATUTORY AUDITORS

SSB PREMIER HOLDINGS LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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SSB PREMIER HOLDINGS LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

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

Irish company law require 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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants 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 at 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 these 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;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and the note the effect and the reason for any material departure from those standards; and
- prepare the financial statements on a 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 and financial position of the company to be determined with reasonable accuracy, enable them ensure that the financial statements 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.

The directors are responsible for the maintenance of the financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors

Stuart Burke

25 March 2026

Samantha Burke

SSB PREMIER HOLDINGS LIMITED

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025 €	2024 €
FIXED ASSETS			
Financial fixed assets	4	100	100
Investment property	5	1,484,541	1,484,541
		<u>1,484,641</u>	<u>1,484,641</u>
CURRENT ASSETS			
Debtors	6	2,230	1,796
Cash at bank		7,242	37,172
		<u>9,472</u>	<u>38,968</u>
CREDITORS (<i>amounts falling due within one year</i>)	7	<u>(65,946)</u>	<u>(65,946)</u>
NET CURRENT (LIABILITIES)		<u>(56,474)</u>	<u>(26,978)</u>
CREDITORS (<i>amounts falling due after more than one year</i>)	8	<u>(1,136,521)</u>	<u>(1,213,298)</u>
TOTAL NET ASSETS		<u><u>291,646</u></u>	<u><u>244,365</u></u>
CALLED UP SHARE CAPITAL		100	100
PROFIT AND LOSS ACCOUNT		291,546	244,265
SHAREHOLDERS EQUITY		<u><u>291,646</u></u>	<u><u>244,365</u></u>

SSB PREMIER HOLDINGS LIMITED

BALANCE SHEET AS AT 31 DECEMBER 2025 (continued)

We, as directors of SSB Premier Holdings Limited, state that;

- (a) the company is availing itself of audit exemption - the exemption provided by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that Section 358 is 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) the directors acknowledge the obligations of the company, 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 the financial period, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these financial statements, the directors have relied on the exemption contained in Section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by:

Stuart Burke
Director

Samantha Burke
Director

25 March 2026

SSB PREMIER HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. GENERAL INFORMATION

SSB Premier Holdings Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland, CRO number 715298. The registered office is Unit 40 Rosemount Park Drive, Ballycoolin, Dublin 11. The principal place of business is Unit 40 Rosemount Park Drive, Ballycoolin, Dublin 11. The nature of the company's operations and its principal activities are set out in the Directors Report.

STATEMENT OF COMPLIANCE

The financial statements have been prepared in compliance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS 102") and Companies Act 2014.

CURRENCY

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

a) *Basis of financial statements*

The financial statements have been prepared in compliance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS 102") and Companies Act 2014. The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

SSB PREMIER HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

b) *Taxation*

Taxation expense for the period comprises current and deferred tax recognised in the reporting period. 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.

Current or deferred taxation assets and liabilities are not discounted.

Current tax

Current tax is the amount of corporation tax payable in respect of the taxable profit for the year or prior years. Tax is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the period end.

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 recognised on all timing differences at the reporting date except for certain exceptions. Unrelieved tax losses and other deferred tax assets are only recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

c) *Investment properties*

Investment property is held either to earn rental income, or for capital appreciation. Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by the directors of the company who will seek guidance at appropriate times from professional valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

SSB PREMIER HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d) *Borrowing cost*

All borrowing costs are recognised as an expense in the profit or loss account in the period in which they are incurred.

e) *Cash and cash equivalents*

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Operating lease

Leases that do not transfer all the risks and rewards of ownership are classified as operating leases. Payments under operating leases are charged to the profit and loss account on a straight-line basis over the period of the lease.

f) *Distribution to equity holders*

Dividends and other distributions to the company's shareholders are recognised as a liability in the financial statements in the period in which the dividends and other distributions are approved by the company's shareholders. These amounts are recognised in the Profit and Loss account.

g) *Share capital*

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

h) *Provisions and contingencies*

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.

SSB PREMIER HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

4. FINANCIAL FIXED ASSET	2025	2024
	€	€
Investment in subsidiary company	100	100
	<u>100</u>	<u>100</u>

The investment above relates to the cost of 100% of the Issued Share Capital in Hytech Logistics International Limited, a company registered in the Republic of Ireland.

5. INVESTMENT PROPERTIES	2025	2024
	€	€
Cost/valuation at 1 January 2025	1,484,541	-
Additions	-	1,484,541
As at 31 December 2025	<u>1,484,541</u>	<u>1,484,541</u>

SSB PREMIER HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

6. DEBTORS	2025	2024
<i>Amounts falling due within one year</i>	€	€
Prepayments and sundry debtors	2,230	1,796
	<u>2,230</u>	<u>1,796</u>

7. CREDITORS	2025	2024
<i>Amounts falling due within one year</i>	€	€
Bank loan (note 9)	65,946	65,946
	<u>65,946</u>	<u>65,946</u>

8. CREDITORS	2025	2024
<i>Amounts falling due after more than one year</i>	€	€
Bank loan (note 9)	531,180	628,757
Loans from shareholders	605,341	584,541
	<u>1,136,521</u>	<u>1,213,298</u>

9. BANK LOAN

The company's bank borrowings are secured by the following;

I) A Fixed and Floating Debenture over the company's Investment property at 9 Drumnigh Wood, Portmarnock, Co. Dublin.

II) An assignment and charge over all of the company's rights under the Leases in relation to the property at 9 Drumnigh Wood, Portmarnock, Co. Dublin.

III) Letter of guarantee from Hytech Logistics Limited for €700,000 supported by,

* Floating debenture over the assets and undertakings of Hytech Logistics International Limited.

SSB PREMIER HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

10. RELATED PARTY TRANSACTIONS AND CONTROLLING PARTY

Related party transactions

The company has availed on the exemption under FRS102 in relation to the disclosure of transactions with group undertakings.

There were no other related party transactions in the year or the preceding year.

Key management personnel compensation

There was no remuneration paid to directors or key management personnel in the year or the preceding year.

Ultimate controlling party

The directors own 100% of the issued share capital in the company and are the ultimate controlling parties.

11. APPROPRIATION OF PROFIT AND LOSS ACCOUNT	2025	2024
	€	€
Profit brought forward at the beginning of the financial year	244,265	-
Profit for the financial year	47,281	244,265
Profit carried forward at the end of the financial year	291,546	244,265

12. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board of directors on 25 March 2026.