

PKH INVESTMENTS LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

PKH INVESTMENTS LIMITED

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PKH INVESTMENTS LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 AUGUST 2025

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 that 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 (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. 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 date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 note the effect and the reasons for any material departure from those standards; and
- 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. 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

Bernard Byrne
Director

Fiona O'Kelly
Director

13 February 2026

PKH INVESTMENTS LIMITED

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

In relation to the financial statements which comprise the profit and loss account, the balance sheet, the statement of changes in equity and the related notes:

- 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 judgments 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 made available to Walsh O'Brien Harnett, 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 transactions of the company for the year ended 31 August 2025.

On behalf of the board

Bernard Byrne
Director

Fiona O'Kelly
Director

13 February 2026

PKH INVESTMENTS LIMITED

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Financial assets	3		100		100
Current assets					
Debtors	4	690,198		750,200	
Cash at bank and in hand		306,905		246,915	
		<u>997,103</u>		<u>997,115</u>	
Creditors: amounts falling due within one year	5	<u>(3,100)</u>		<u>(3,100)</u>	
Net current assets			<u>994,003</u>		<u>994,015</u>
Net assets			<u>994,103</u>		<u>994,115</u>
Capital and reserves					
Called up share capital presented as equity			200		200
Profit and loss reserves			<u>993,903</u>		<u>993,915</u>
Total equity			<u>994,103</u>		<u>994,115</u>

We, as directors of PKH Investments Limited, state that:

(a) The company is availing itself of the exemption from audit 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 359 are satisfied.

(c) The shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).

(d) The directors acknowledge the obligations of the company, under the Companies Act 2014:

(i) 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 such a year; and

(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

(e) The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

PKH INVESTMENTS LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2025

The financial statements were approved by the board of directors and authorised for issue on 13 February 2026 and are signed on its behalf by:

Bernard Byrne
Director

Fiona O'Kelly
Director

PKH INVESTMENTS LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 AUGUST 2025

	Share capital	Profit and loss reserves	Total
	€	€	€
Balance at 1 September 2023	200	993,915	994,115
Year ended 31 August 2024:			
Profit and total comprehensive income	-	-	-
Balance at 31 August 2024	200	993,915	994,115
Year ended 31 August 2025:			
Loss and total comprehensive income	-	(12)	(12)
Balance at 31 August 2025	200	993,903	994,103

PKH INVESTMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Company information

PKH Investments Limited is a limited company domiciled and incorporated in Ireland. The registered office is 104 Lower Baggot Street, Dublin 2 and its company registration number is 580163.

1.1 Accounting convention

These 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 of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

The company has taken advantage of the exemption under section 299 of the Companies Act 2014 not to prepare consolidated accounts. The financial statements present information about the company as an individual entity and not about its group.

PKH Investments Limited and its subsidiaries qualify as a small entity as set out in section 297 of the Companies Act 2014.

1.2 Fixed asset investments

Investments held as fixed assets are stated at fair value. Income from other investments together with any related withholding tax is recognised in the profit and loss account in the year in which it is receivable.

1.3 Cash and cash equivalents

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

1.4 Equity instruments

The ordinary share capital of the company is presented as equity.

1.5 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

PKH INVESTMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.6 Foreign exchange

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

1.7 Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discontinuing would be immaterial, in which case they are stated at cost.

1.8 Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method less impairment losses for bad and doubtful debts except where the effect of discontinuing would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

2 Employees

The company had no employees during the current or prior years.

3 Financial assets

	2025	2024
	€	€
Shares in group undertakings	100	100
	<u> </u>	<u> </u>

PKH INVESTMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

4 Debtors	2025	2024
Amounts falling due within one year:	€	€
Loans	679,998	740,000
Other debtors	200	200
Accrued income	10,000	10,000
	<u>690,198</u>	<u>750,200</u>

5 Creditors: amounts falling due within one year	2025	2024
	€	€
Other creditors	100	100
Accruals	3,000	3,000
	<u>3,100</u>	<u>3,100</u>

6 Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

7 Events after the reporting date

There were no significant events affecting the company since the financial year-end.

8 Related party transactions

Transactions with related parties

The Company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group companies.

9 Approval of financial statements

The directors approved the financial statements on 13 February 2026.