

Registration No. 632903

Tequisition Ltd

Director's Report and Financial Statements

For the Year ended 30/09/2025

Tequisition Limited

Company Information

Director: Ronan Byrne

Secretary: Aisling Walsh

Registered Office: 11 Beech Avenue
The Paddocks
Enniscorthy
Co. Wexford

Bankers: Bank of Ireland
Enniscorthy
Co. Wexford

Tequisition Limited

Director's Report
For the Year ended 30th September 2025

The directors present their report and the financial statements for the period ended 30th September 2025.

Principal Activity

The principal activity of the company is telecommunications site acquisitions.

Results and Dividends

The profit for the period after providing for depreciation amounted to € 0.

The directors do not recommend payment of a final dividend.

Directors

In accordance with the articles of association retire by rotation and being eligible, offer themselves for re-election.

Health and Safety of Employees.

The company has adopted a safety statement in accordance with the requirements of the act. There was no changes in shareholdings between 30th September and the date of signing of the financial statements.

Director's Responsibilities

Company law requires the directors to prepare statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year.

In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements 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.
- State whether applicable accounting standards have been followed, subject to any material departure disclosed or explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 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.

In accordance with section 329 of the Companies Act 2014:

The director of the company interests in shares/debentures of the company during the financial year
Are as follows:

Ronan Byrne	10	Ordinary Shares
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On behalf of the Board

Ronan Byrne

Director

Tequisition Limited

Profit and Loss Account For the Year Ended 30th September 2025

		Continuing operation
Notes	2025	
	€	
	
Retained profit for the period	0	

There are no recognised gains or losses other than the profit for the above financial year.

The financial statements were approved by the Board and signed on its behalf by

Date: November 2025

Director

Ronan Byrne

Tequisition Limited

Balance Sheet As at 30th September 2025

Notes	2025 €

Capital and Reserves	22557

We as directors of Tequisition Ltd. 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 s. 358 are satisfied,
- (c) The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) We acknowledge the company's obligations under the Company's 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 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) The company has relied on the specified exemption contained in s. 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 s.353 Companies Act 2014.

On behalf of the board;

Date: November 2025

Director

Ronan Byrne

Tequisition Limited

Notes to the Financial Statements
For the Period Ended 30th September 2025

1 Accounting Policies

1.1 Accounting Convention

The financial statements are prepared under the historical cost convention.

The company has taken advantage of the exemption in FRSI from the requirement to produce a cashflow statement because it is a small company.

1.2 Deferred Taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

2 Stocks

Stocks are stated at the lower of cost and net realisable value.

3 Fixed Assets

Fixed assets are stated at cost, less accumulated depreciation. Depreciation is provided at the following annual rates, calculated to reduce the cost of the various assets over the period of their expected useful lives.

Equipment	12.5%	straight line method
Motor vehicles	12.5%	reducing balance

4 Approval of Financial Statements

The financial statements were approved by the Board on and signed on its behalf by

Director

Ronan Byrne