

Company Number: 757317

**KPM Property Investments Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 8 February 2024 (date of incorporation) to 30 April  
2025**

**KPM Property Investments Limited**  
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**KPM Property Investments Limited**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial**  
**statements of KPM Property Investments Limited**  
**for the financial period from 8 February 2024 (date of incorporation) to 30 April**  
**2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial period from 8 February 2024 (date of incorporation) to 30 April 2025 as set out on pages 4 to 6 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of KPM Property Investments Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the period ended 30 April 2025 your duty to ensure that KPM Property Investments Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of KPM Property Investments Limited. You consider that KPM Property Investments Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of KPM Property Investments Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.



**QUARTER**  
Chartered Accountants  
St. Annes House  
Cathedral Quarter  
15 Church Street  
Belfast  
Antrim  
BT1 1PG

Date: 16/02/26

**KPM Property Investments Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 April 2025

	Notes	Apr 25 €
<b>Current Assets</b>		
Cash and cash equivalents		100
<b>Net Current Assets</b>		<u>100</u>
<b>Total Assets less Current Liabilities</b>		<u><u>100</u></u>
<b>Equity</b>		
Called up share capital presented as equity		100
<b>Equity attributable to owners of the company</b>		<u><u>100</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of KPM Property Investments Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;

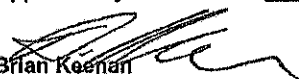
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 period and of its profit or loss for such a financial period 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it 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 and the small companies' regime.

Approved by the board on 6/2/26 and signed on its behalf by:

  
 Brian Keenan  
 Director

Niamh Shannon   
 Director

# KPM Property Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 8 February 2024 (date of incorporation) to 30 April 2025

### 1. General Information

KPM Property Investments Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 757317. The registered office of the company is 2 Hillcrest, Blackwood Lane, Portmarnock, Dublin, Ireland which is also the principal place of business of the company. The principal activity of the company is that of a dormant company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant 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.

#### Statement of compliance

The financial statements of the company for the financial period ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

#### Ordinary share capital

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

### 3. Period of financial statements

The financial statements are for the 14 month 23 days period from 8 February 2024 (date of incorporation) to 30 April 2025.

### 4. Statement on previous periods

The company did not present financial statements for previous periods.

**KPM Property Investments Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial period from 8 February 2024 (date of incorporation) to 30 April 2025

**5. Employees**

The average monthly number of employees, including directors, during the financial period was 2, (Feb 24 - 0).

	<b>Apr 25 Number</b>
Director	<u>2</u>

**6. Capital commitments**

The company had no material capital commitments at the financial period-ended 30 April 2025.

**7. Events After the End of the Reporting Period**

There have been no significant events affecting the company since the financial period-end.

**8. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 26/02/26.