

Integ Workwear Solutions Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Integ Workwear Solutions Limited
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Integ Workwear Solutions Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	717,857	414,931
Investments	6	1	1
Fixed Assets		<u>717,858</u>	<u>414,932</u>
Current Assets			
Debtors	7	8,445	9,904
Cash at bank and in hand		22,954	289,675
		<u>31,399</u>	<u>299,579</u>
Creditors: amounts falling due within one year	8	<u>(5,596)</u>	<u>(1,752)</u>
Net Current Assets		<u>25,803</u>	<u>297,827</u>
Total Assets less Current Liabilities		<u>743,661</u>	<u>712,759</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	743,561	712,659
Shareholders' Funds		<u>743,661</u>	<u>712,759</u>

We as Directors of Integ Workwear Solutions Limited, 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 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) we 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 assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial 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 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 and the micro companies' regime.

Approved by the board on 11 February 2026 and signed on its behalf by:

Philip McDonald
Director

Sauna McDonald
Director

Integ Workwear Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Integ Workwear Solutions Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 689140. The registered office of the company is Barrowdale House, Ballihide, Co. Carlow, R93V091, Ireland which is also the principal place of business of the 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 year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

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 professional external 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 Income Statement 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 Income Statement.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the financial year in which it is receivable.

Trade and other debtors

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

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Integ Workwear Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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 discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at 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 balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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. Income from investments	2025	2024
	€	€
Dividends from subsidiary companies	<u>25,000</u>	<u>300,000</u>

4. Employees

The average monthly number of employees, including directors, during the financial year was nil.

5. Tangible assets

	Investment properties	Total
	€	€
Cost		
At 1 January 2025	414,931	414,931
Additions	302,926	302,926
At 31 December 2025	<u>717,857</u>	<u>717,857</u>
Depreciation		
At 1 January 2025	-	-
At 31 December 2025	-	-
Net book value		
At 31 December 2025	<u>717,857</u>	<u>717,857</u>
At 31 December 2024	<u>414,931</u>	<u>414,931</u>

Integ Workwear Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Investments

Investments	Other unlisted investments €	Total €
Cost		
At 31 December 2025	1	1
Net book value		
At 31 December 2025	<u>1</u>	<u>1</u>
At 31 December 2024	<u>1</u>	<u>1</u>

7. Debtors

	2025 €	2024 €
Other debtors	8,000	8,000
Directors' current accounts	445	445
Taxation	-	1,459
	<u>8,445</u>	<u>9,904</u>

8. Creditors

Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	-	30
Trade creditors	223	222
Taxation	1,466	-
Accruals	3,907	1,500
	<u>5,596</u>	<u>1,752</u>

9. Income Statement

	2025 €	2024 €
At 1 January 2025	712,659	414,383
Profit for the financial year	30,902	298,276
At 31 December 2025	<u>743,561</u>	<u>712,659</u>

10. Capital commitments

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

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 11 February 2026.