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Quessard Limited

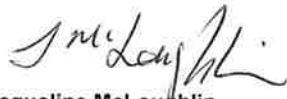
Abridged Financial Statements for the

year ended 31st December 2025

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.



Des Donegan
Director



Jacqueline McLoughlin
Secretary

Quessard Limited

Abridged Financial Statements for the

For the Year to 31st December 2025

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Quessard Limited

Extract from Directors' Report for the year ended 31st December 2025

in accordance with Section 329 of the Companies Act 2014

The directors present their report and the financial statements for the year to 31st December 2025.

Directors and their interests

The directors who served during the year, and their interests in the company are as stated below:

	2025	2024
Des Donegan	0	0
Jacqueline McLoughlin	0	0

There were no changes in shareholdings between the accounting date and the date of signing of the financial statements

Approved by the Board of Directors on 4th March 2026 and signed on its behalf by:



Des Donegan
Director



Jacqueline McLoughlin
Secretary

Quessard Limited

Statement of directors responsibilities and declaration on unaudited financial statements

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

Irish company law requires 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 Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 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 applying 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 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 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 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.

On behalf of the Board of Directors:


Des Donegan
Director

Date: 4th March 2026


Jacqueline McLoughlin
Secretary

Date: 4th March 2026

Quessard Limited
Balance Sheet at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Bank balances		141	141
		<u>141</u>	<u>141</u>
Creditors (amounts falling due within one year)		0	0
Net Current Assets/(Liabilities)		141	141
Creditors (amounts falling due after one year)		0	0
		<u>141</u>	<u>141</u>
Capital & Reserves			
Called up Share Capital	3	3	3
Profit & Loss account		138	138
Shareholders' funds		<u>141</u>	<u>141</u>


We, as directors of Quessard 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 complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section has been served on the company, and
- (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 state of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for a 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 exemptions contained in Section 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 Section 353 Companies Act 2014.

On behalf of the board


Des Donegan
Director

Date: 4th March 2026


Jacqueline McLoughlin
Secretary

Date: 4th March 2026

Quessard Limited

**Notes to the Abridged Financial Statements
for the year ended 31st December 2025**

1 Accounting Policies

1.1 Accounting Convention

The financial statements are prepared under the historical cost convention. The company has consistently applied all relevant accounting standards.

1.2 Investments

Investments are stated at cost less provision for diminution in value.

2 Status

The company is 100% subsidiary of Setland Limited which in turn is a 100% subsidiary of Buck Properties Limited, a private company incorporated in Ireland.

	2025	2024
	€	€
3 Share Capital		
Authorised		
100,000 Ordinary Shares of €1.27 each	<u>126,971</u>	<u>126,971</u>
Allotted, called up and fully paid equity		
2 Ordinary Shares of €1.27 each	<u>3</u>	<u>3</u>

4 Approval of Financial Statements

The financial statements were approved by the Board on 4th March 2026.