

LANDSCAPE RESTORATION (HOLDINGS) LIMITED  
ABRIDGED UNAUDITED FINANCIAL STATEMENTS  
For the year ended 31<sup>st</sup> December 2025

Registration Number 554593

LANDSCAPE RESTORATION (HOLDINGS) LIMITED

INDEX TO THE ABRIDGED UNAUDITED FINANCIAL STATEMENTS

For the year ended 31<sup>st</sup> December 2025

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## LANDSCAPE RESTORATION (HOLDINGS) LIMITED

### DIRECTORS' RESPONSIBILITIES STATEMENT

For the year ended 31<sup>st</sup> December 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 the law, the directors have elected to prepare the financial statements with Accounting Standards issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under the company law, the directors must not approve the financial statements unless they are satisfied that they are 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 end 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 applying 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 assume 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:

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Andrew Glenn Craigie  
Director

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Jennifer Glenn Craigie  
Director

Date: 23/01/2026

LANDSCAPE RESTORATION (HOLDINGS) LIMITED  
 ABRIDGED UNAUDITED BALANCE SHEET  
 As at 31<sup>st</sup> December 2025

	Notes	2025		2024	
		€	€	€	€
FIXED ASSETS			175,000		175,000
CURRENT ASSETS					
Debtors		200		200	
Bank		<u>11,615</u>		<u>12,346</u>	
			<u>11,815</u>		<u>12,546</u>
NET CURRENT ASSETS			186,815		<u>187,546</u>
CAPITAL AND RESERVES					
Called up share capital					
Presented as equity	2		200		200
Profit & Loss Account			<u>186,615</u>		<u>187,346</u>
			<u>168,815</u>		<u>187,546</u>

We as directors of Landscape Restoration (Holdings) 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 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 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 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.

The notes on pages 3 – 5 form an integral part of these unaudited financial statements.

On behalf of the Board:

\_\_\_\_\_  
 Andrew Glenn Craigie  
 Director

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 Jennifer Glenn Craigie  
 Director

## LANDSCAPE RESTORATION (HOLDINGS) LIMITED

### NOTES TO THE ABRIDGED UNAUDITED FINANCIAL STATEMENTS

For the year ended 31<sup>st</sup> December 2025

#### 1. ACCOUNTING POLICIES

##### 1.1 Accounting Convention

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

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.

##### 1.2 Cash at bank and in hand

Cash at bank and in hand 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.

##### 1.3 Financial Instruments

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions on the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducted all of its liabilities.

## LANDSCAPE RESTORATION (HOLDINGS) LIMITED

### NOTES TO THE ABRIDGED UNAUDITED FINANCIAL STATEMENTS

For the year ended 31<sup>st</sup> December 2025

#### Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measure at amortised cost using the effective interest method.

#### 1.4 Equity Instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### 1.5 Derivatives

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently re measured to fair value at each reporting end date. The resulting gain or loss is recognised in profit or loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in profit or loss depends on the nature of the hedge relationship.

A derivative with a positive fair value is recognised as a financial asset, whereas a derivative with a negative fair value is recognised as a financial liability.

## LANDSCAPE RESTORATION (HOLDINGS) LIMITED

## NOTES TO THE ABRIDGED UNAUDITED FINANCIAL STATEMENTS

For the year ended 31<sup>st</sup> December 2025

## 2. Share Capital

	2025 €	2024 €
Ordinary share capital		
Authorised equity		
100,100 Ordinary shares of €1 each	100,100	100,100
	=====	=====
Issued and fully paid equity	<u>200</u>	<u>200</u>
	200	200
	=====	=====
Authorised equity		

## 3. Directors' and secretary's interest in shares

The directors' and secretary's interests in the shares of the company were as stated below:

	Ordinary shares of €1 each	
	31/12/2025	31/12/2024
Andrew Glenn Craigie	152	152
Jennifer Glenn Craigie	48	48

## 4. Approval of financial statements

The directors approved the financial statements on the 23/01/2026