

Bizquip Limited
Abridged Financial Statements
for the financial year ended 30 September 2025

Bizquip Limited

CONTENTS

	Page
Directors' Responsibilities Statement	3
Independent Auditor's Special Report to the Directors	4 - 6
Appendix to the Independent Auditor's Report	7
Statement of Financial Position	8
Notes to the Financial Statements	9 - 15

Bizquip Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 for the company financial statements and then apply them consistently;
- make judgements and accounting 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 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 and enable the financial statements to be readily and properly 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.

Signed on behalf of the board

Jim Leyden
Director

3 February 2026

Goretti Leyden
Director

3 February 2026

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF BIZQUIP LIMITED

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of Bizquip Limited ('the company') and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

Basis of opinion

We have examined :

- (i) the abridged financial statements for the financial year ended 30 September 2025 on pages 8 to 15 which the directors of Bizquip Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Other Information required by the Companies Act 2014

On 3 February 2026 we reported to the members on the company's financial statements for the financial year ended 30 September 2025 and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of Bizquip Limited ('the company') for the financial year ended 30 September 2025 which comprise the Income Statement, the Statement of Financial Position and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 September 2025 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF BIZQUIP LIMITED

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF BIZQUIP LIMITED

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 7, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's shareholders, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed."

John Duffy
for and on behalf of
HLB IRELAND AUDIT SERVICES LIMITED
Statutory Audit Firm
Suite 7
The Courtyard, Carmanhall Road
Sandyford
Dublin 18

3 February 2026

We certify that the auditor's report on pages 4 - 7 made pursuant to section 356(1) of the Companies Act 2014 is a true copy of the original.

Jim Leyden
Secretary

3 February 2026

Goretti Leyden
Director

3 February 2026

Bizquip Limited

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Bizquip Limited
STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	7	<u>4,890,917</u>	<u>4,838,540</u>
Current Assets			
Inventories	8	557,894	574,557
Receivables	9	1,478,592	1,284,468
Cash and cash equivalents		349,713	723,492
		<u>2,386,199</u>	<u>2,582,517</u>
Payables: amounts falling due within one year	10	<u>(2,815,750)</u>	<u>(2,940,508)</u>
Net Current Liabilities		<u>(429,551)</u>	<u>(357,991)</u>
Total Assets less Current Liabilities		<u>4,461,366</u>	<u>4,480,549</u>
Payables: amounts falling due after more than one year	11	(1,900,695)	(2,004,222)
Provisions for liabilities	13	(20,675)	(3,441)
Net Assets		<u><u>2,539,996</u></u>	<u><u>2,472,886</u></u>
Equity			
Called up share capital presented as equity		15,001	15,001
Retained earnings		2,524,995	2,457,885
Equity attributable to owners of the company		<u><u>2,539,996</u></u>	<u><u>2,472,886</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 Bizquip Limited, state that -

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 3 February 2026 and signed on its behalf by:

Jim Leyden
Director

Goretti Leyden
Director

Bizquip Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Bizquip Limited is a company limited by shares, registered under Part 2 of the Companies Act 2014, incorporated in Ireland. The registered office of the company is Suite 7, The Courtyard, Carmanhall Road, Sandyford, Dublin 18. The principal place of business of the company is 7-8 Burtonhall Road, Sandyford Business Park, Dublin 18. The nature of the company's operations and its principal activities are set out in the Directors' Report. The company registration number is 103199.

Currency

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 year ended 30 September 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 280B of the Companies Act 2014 in respect of the financial year, 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.

Revenue

Revenue comprises of the fair value of goods and services supplied by the company, received and receivable during the year, exclusive of trade discounts and value added tax, and derives from the provision of goods falling within the company's ordinary activities. Revenue from the sale of goods is recognised when significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods. Revenue from the provision of services is recognised usually when the relevant service is provided.

Intangible assets

Computer software

Computer software are valued at cost less accumulated amortisation.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge for depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Freehold premises	-	Straight line over 20 years
Fixtures and fittings	-	Straight line over 3-5 years
Equipment	-	Straight line over 5 years
Motor vehicles	-	Straight line over 5 years

Freehold land is not depreciated.

The carrying values of property, plant and equipment are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Bizquip Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

Leasing and hire purchases

Assets held under finance leases and hire purchase contracts are capitalised in the Statement of Financial Position and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being capitalised as a liability. The interest element of the finance lease rentals are charged to the Income Statement over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Inventories

Inventories are valued at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises expenditure incurred in the normal course of business in bringing inventories to their present location and condition. Full provision is made for obsolete and slow moving items.

Trade and other receivables

Trade and other receivables 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

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.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

Trade and other payables

Trade and other payables 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.

Related parties

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

Employee benefits

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Annual bonus plans

The company recognises a provision and an expense for bonuses where the company has a legal or constructive obligation as a result of past events and a reliable estimate can be made.

(iii) Defined contribution pension plans

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Bizquip Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

Taxation and deferred 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 substantively 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 Statement of Financial Position 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.

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. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of property, plant and equipment	149,607	131,432
(Profit) on disposal of property, plant and equipment	(15,093)	(13,520)
Loss/(profit) on foreign currencies	3,618	(8,394)
	<u> </u>	<u> </u>
4. Finance costs	2025	2024
	€	€
Interest	80,835	77,554
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 52, (2024 - 51).

	2025	2024
	Number	Number
Administration	8	10
Distribution and Sales	25	25
Service	19	16
	<u> </u>	<u> </u>
	52	51
	<u> </u>	<u> </u>

Bizquip Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

6. Intangible assets

	Computer software	Total
	€	€
Cost		
At 1 October 2024	96,538	96,538
At 30 September 2025	96,538	96,538
Provision for diminution in value		
At 30 September 2025	96,538	96,538
Carrying amount		
At 30 September 2025	-	-

7. Property, plant and equipment

	Freehold premises	Fixtures and fittings	Equipment	Motor vehicles	Total
	€	€	€	€	€
Cost or Valuation					
At 1 October 2024	4,907,132	445,601	232,258	585,844	6,170,835
Additions	-	100,887	3,817	117,918	222,622
Disposals	-	-	-	(96,112)	(96,112)
At 30 September 2025	4,907,132	546,488	236,075	607,650	6,297,345
Depreciation					
At 1 October 2024	375,668	407,493	220,691	328,443	1,332,295
Charge for the financial year	17,388	31,560	6,208	94,451	149,607
On disposals	-	-	-	(75,474)	(75,474)
At 30 September 2025	393,056	439,053	226,899	347,420	1,406,428
Carrying amount					
At 30 September 2025	4,514,076	107,435	9,176	260,230	4,890,917
At 30 September 2024	4,531,464	38,108	11,567	257,401	4,838,540

7.1. Property, plant and equipment continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Carrying amount	Depreciation charge	2024 Carrying amount	Depreciation charge
	€	€	€	€
Motor vehicles	260,230	94,451	257,401	93,198

8. Inventories

	2025	2024
	€	€
Goods for resale	557,894	574,557

Bizquip Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

9. Receivables	2025	2024
	€	€
Trade receivables	1,104,107	972,037
Other debtors	3,248	-
Prepayments	371,237	312,431
	<u>1,478,592</u>	<u>1,284,468</u>
10. Payables	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	192,713	198,103
Net obligations under finance leases and hire purchase contracts	73,567	101,339
Trade payables	1,293,582	1,438,750
Amounts owed to group undertakings	77,677	182,104
Taxation	540,577	510,543
Other creditors	254,475	161,174
Accruals	344,280	345,162
Deferred income	38,879	3,333
	<u>2,815,750</u>	<u>2,940,508</u>
Amounts owed to group undertakings are unsecured, interest free and repayable on demand.		
11. Payables	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	1,808,328	1,920,234
Finance leases and hire purchase contracts	92,367	83,988
	<u>1,900,695</u>	<u>2,004,222</u>
Loans		
Repayable in one year or less, or on demand	192,713	198,103
Repayable between one and two years	177,870	177,870
Repayable between two and five years	533,611	533,611
Repayable in five years or more	1,096,847	1,208,753
	<u>2,001,041</u>	<u>2,118,337</u>

The loan is a variable rate loan. The loan is to be repaid in full in 180 months from the date of drawdown.

Bank Security:

Bank of Ireland is secured in respect of its advances to the company as follows:

- fixed and floating charge over the assets and undertakings of the company;
- letters of guarantee from Mr. James Leyden and Ms. Goretti Leyden for €107,928
- a charge has been registered by Bank of Ireland on land in Leopardstown, Townsend Street, Donnybrook and Sandyford.
- a charge has been registered by Bank of Ireland on Units 7 and 8, Burton Hall Road, Sandyford Industrial Estate, Dublin 18.

A charge has been registered by Permanent TSB in respect of the interest payable on the borrowings used to purchase the Guild property, which is owned by The Guild Co-Ownership in which the company is a 5.96% partner.

Bizquip Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

	2025 €	2024 €
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	73,567	101,339
Repayable between one and five years	92,367	83,988
	<u>165,934</u>	<u>185,327</u>

The hire purchase and lease liabilities are secured on the hire purchase/leased assets.

12. Details of creditors

Security given in respect of creditors

There is a charge in relation to the company's undertaking, property, assets, uncalled capital and goodwill owned by The Governor and Company of the Bank of Ireland.

13. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	Capital allowances €	Total 2025 €	Total 2024 €
At financial year start	3,441	3,441	7,870
Charged to profit and loss	17,234	17,234	(4,429)
At financial year end	<u>20,675</u>	<u>20,675</u>	<u>3,441</u>

14. Pension costs - defined contribution

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to €70,843 (2024 - €70,921).

15. Income Statement

	2025 €	2024 €
At 1 October 2024	2,457,885	2,482,756
Profit/(loss) for the financial year	67,110	(24,871)
At 30 September 2025	<u>2,524,995</u>	<u>2,457,885</u>

16. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

17. Contingent liabilities

The company had no material contingent liabilities at the financial year-ended 30 September 2025.

Bizquip Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

18. Directors' remuneration	2025	2024
	€	€
Remuneration	482,127	486,853
Pension contributions	30,348	33,623
	<u>512,475</u>	<u>520,476</u>

19. Related party transactions

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group companies.

20. Parent company

The company regards NIEH Enterprises Limited as its parent company. NIEH Enterprises Limited is a company incorporated in the Republic of Ireland.

21. Controlling interest

Jim Leyden is considered to be the ultimate controlling party as he holds 99% of the issued ordinary share capital of the parent company, NIEH Enterprises Limited.

22. Events After the End of the Reporting Period

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

23. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 3 February 2026.

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS of Bizquip Limited pursuant to section 356(2) of the Companies Act 2014

'We have examined:

- (i) the abridged financial statements for the financial year ended 30 September 2025 on pages 8 to 15 which the directors of Bizquip Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.'

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of Bizquip Limited ('the company') and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

John Duffy
for and on behalf of
HLB IRELAND AUDIT SERVICES LIMITED
Statutory Audit Firm
Suite 7
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Sandyford
Dublin 18

3 February 2026