

**WHITE PIER TECHNOLOGY LIMITED
AUDIT EXEMPT ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025**

Company No. 466897

WHITE PIER TECHNOLOGY LIMITED DIRECTORS AND OTHER INFORMATION

DIRECTORS

Patricia O'Sullivan.
Ken Collins.

SECRETARY

Patricia O'Sullivan.

REGISTERED OFFICE

1 Ballyduff,
Killenagh,
Co. Wexford.

INDEPENDENT ACCOUNTANTS

Smith & Co.,
Chartered Accountants,
3C, Centrepont Business
Park, Oak Road,
Dublin 12.

BANKERS

AIB,
Main Street,
Bray,
Co. Wicklow.

**WHITE PIER TECHNOLOGY LIMITED
DIRECTORS' DECLARATION ON UN-AUDITED
FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2025**

In relation to the financial statements as set out on pages 3 to 7:

The directors approve the financial statements, and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Smith & Co. Chartered Accountants the company's accounting records and provided all the information and explanations necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

ON BEHALF OF THE BOARD

Patricia O'Sullivan Director

Ken Collins Director

Date: 9th February 2026.

WHITE PIER TECHNOLOGY LIMITED

ABRIDGED BALANCE SHEET AS AT 31ST DECEMBER 2025

	2025 €	2024 €
Fixed Assets	383	766
Current Assets	9,724	6,779
Prepayments and Accrued Income	0	0
Creditors: Amounts Falling Due Within One Year	(168,271)	(162,475)
	(158,547)	(155,696)
TOTAL ASSETS LESS CURRENT LIABILITIES	(158,164)	(154,930)
Accruals	(900)	(1,200)
NET ASSETS/(LIABILITIES)	(159,064)	(156,130)
Called Up Share Capital Presented As Equity	1	1
Profit & Loss Account	(159,065)	(156,131)
CAPITAL AND RESERVES	(159,064)	(156,130)

We, as directors of White Pier Technology Limited state that:

- a) the company is availing 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 it has satisfied the conditions specified in S.358 of the Act;
- c) no notice under S.334(1) of the 2014 Act, has in accordance with S334(2) been served on the company, and
- d) we acknowledge the obligations of the company under Companies Acts 2014-2017 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 year, and of its profit or loss for such a year, and to otherwise comply with the Companies Act 2014 relating to financial statements so far as they are applicable;
- e) we have relied on the specified exemption contained in S.352 Companies Act 2014, and has done so on the grounds that the company is entitled to the benefit of that exemption as a company that qualifies for the micro companies regime and the abridged financial statements have been properly prepared in accordance with S.353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Standard 105 - "The Financial Reporting Standard applicable to Micro Entities regime". The abridged financial statements were approved by the Board of Directors and issued on 9th February 2026. They were signed on it's behalf by

Patricia O'Sullivan

Ken Collins

The notes on pages 4 to 7 form part of these accounts.

WHITE PIER TECHNOLOGY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

The company's registered office is 1 Ballyduff, Killenagh, Co. Wexford. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 466897.

1. STATEMENT OF ACCOUNTING POLICIES

The significant accounting policies adopted by the Company and applied consistently are as follows:

Basis of preparation

The Financial Statements are prepared on a going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council as promulgated by Chartered Accountants Ireland including 'The Financial Reporting Standard applicable to the Micro-Entities Regime FRS 105, and the Companies Act 2014.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest or the cash price for the goods or services where material and recognised as other income on a straight line basis over the terms of the agreement.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date. Current taxation assets and liabilities are not discounted. Deferred tax is not recognised.

Tangible Fixed Assets

Cost

Tangible fixed assets are recorded at historical cost, less accumulated depreciation and impairment losses. Cost includes prime cost and overheads incurred in financing the construction of tangible fixed assets. In accordance with Section 20 of FRS 105 interest costs are not capitalised.

Depreciation

Depreciation is provided on tangible fixed assets on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to tangible fixed assets are as follows:

Equipment	20% straight line
Software Development	20% straight line

Stocks and Work In Progress

Stocks comprise consumable items and goods held for resale. Stocks are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period Stocks are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

Trade and other debtors

Trade and other debtors recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment. Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists.

Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

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 time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

WHITE PIER TECHNOLOGY LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2025

2. MOVEMENT ON PROFIT & LOSS RESERVES	2025	2024
	€	€
Profit/(Loss) Attributable to Ordinary Shareholders	(2,934)	(13,916)
Other Movements On Reserves	0	0
Opening Balance	(156,131)	(142,215)
Closing Balance	<u>(159,065)</u>	<u>(156,131)</u>