

EPERNAND LIMITED

Company No. 262074

Unaudited Financial Statements

for the year ended 30th April 2025

EPERNAND LTD

Contents

Table of Contents	Page 2
Names of Directors & other information	Page 3
Extract from Director's report in accordance with section 329 of the Companies Act 2014	Page 4
Balance Sheet	Page 5
Notes to the abridged Financial Statements	Page 6

EPERNAND LIMITED

Names of Directors and Other information

Company Registration No: 262074

Directors:

Thomas Murphy

Kevin Quinn

Registered Office:

42 The Moorings
Malahide
K36PW01
Co Dublin

Secretary:

Brendan Cassin

Bankers:

Bank of Ireland

EPERNAND LTD

Extract from Director's report in accordance with section 329 of the Companies Act 2014

The directors of the company interest in the shares of the company during the financial year are as follows:

Tom Murphy	2	Ordinary Shares
Kevin Quinn	2	Ordinary Shares

EPERNAND LTD

Balance Sheet as at 30th April 2025

	Notes	2024 €	2025 €
Fixed Assets			
Plant & Machinery	A.	21,000	10,500
Current Assets			
Bank Debtors		38,355	43,292
Creditors (amounts falling due within one year)			
		<hr/>	<hr/>
Net Current Assets		38,355	43,292
		<hr/>	<hr/>
Total Assets less Current Liabilities		59,355	53,792
Creditors (amounts falling due after more than one year)	B.	(212,515)	(212,515)
Capital and Reserves			
Called up Share Capital		36	36
Profit and loss account		<u>(153,160)</u> (153,124)	<u>(158,724)</u> (158,688)

6. Accounting Policies

Tangible fixed assets and depreciation

The fixed asset is stated at cost less accumulated depreciation.

Depreciation is provided for on the company's asset on straight line basis at 5% p.a.

Accounting convention

The financial statements are prepared under the historical cost convention.

Going Concern

The financial statements have been prepared on the going concern basis which assumes that the company will continue in operation for the foreseeable future.

7. Remuneration for audit work

Nil

Notes to the Abridged Financial Statements for the period ended 30th April 2025

NOTES:

A. Tangible Asset

	Boat €
COST	210,000
DEPRECIATION	
At beginning of year	189,000
Charge for year	<u>10,500</u>
	199,500
NET BOOK VALUE	
At end of year	10,500

B. Creditors (amounts falling due after one year)

	<u>2024</u>	<u>2025</u>
Promoters loans	212,515	212,515

These loans are unsecured, non-interest bearing with no repayment schedule.

C. Approval of financial statements

The financial statements were approved by the Board on _____ and signed on its behalf by

Kevin Quinn
Director

Brendan Cassin
Secretary

Date: 14th February 2026

We confirm that this is a true copy of the original abridged financial statements for Epernand Ltd for the year ended 30th April 2025

Kevin Quinn
Director

Brendan Cassin
Secretary

Date: 14th February 2026