

PILLARPROJECTS LIMITED
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

PILLARPROJECTS LIMITED
DIRECTORS AND OTHER INFORMATION

	Page
Directors and Other Information	3
Directors' Report	4 - 5
Directors' Responsibilities Statement	6
Income Statement	7
Balance Sheet	8
Notes to the Financial Statements	9 - 13
Supplementary Information on Trading Statement	14 – 15

**PILLARPROJECTS LIMITED
DIRECTORS AND OTHER INFORMATION**

Directors	Stephen Comeau Marie Comeau
Company Secretary	Stephen Comeau
Company Number	426169
Legal Form	Private Limited Company Ltd
Place of Registration	Republic of Ireland
Registered Office	37 Dunfieth Park Johnstown Bridge Co Kildare A83 KH79
Bankers	Permanent TSB 70 Grafton Street Dublin 2

PILLARPROJECTS LIMITED
DIRECTORS' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The directors present their report and the audited financial statements for the year ended 30 September 2025.

Principal Activity

The principal activity of the Company is software programming.

Results and Dividends

The profit for the year after providing for depreciation amounted to € 39,212 (2024 432). The directors do not recommend payment of a dividend.

At the end of the year, the company has assets of € 20,822 (2024 € 7,977) and liabilities of € 56,010 (2024 - € 82,281). The net assets of the company have decreased by € -70,142.

Directors and Secretary

The directors who served throughout the year, except as noted, were as follows:

Stephen Comeau
Marie Comeau

The secretary who served throughout the year was Stephen Comeau.

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 30/09/2025	Number Held At 30/09/2024
Stephen Comeau	Ordinary Shares of €1.00 each	50	50
John Beck	Ordinary Shares of €1.00 each	50	50
		<hr/> <hr/> 100	<hr/> <hr/> 100

There were no changes in shareholdings between 30 September 2025 and the date of signing the financial statements.

Future Developments

There are no future developments envisaged which would materially affect the nature and level of the company's activities.

Post Balance Sheet Events

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

PILLARPROJECTS LIMITED
DIRECTORS' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 5 North Terrace, Inchicore, Dublin 8.

Signed on behalf of the board



Stephen Comeau
Director



Marie Comeau
Director

Date: 6 March 2026

PILLARPROJECTS LIMITED
DIRECTORS' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

FOR THE 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 the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland. 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:

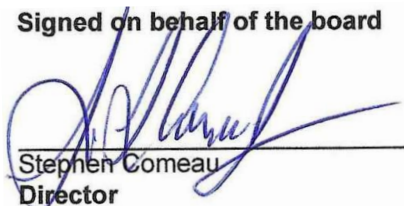
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those 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 and 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.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board



Stephen Comeau
Director



Marie Comeau
Director

Date: 6 March 2025

PILLARPROJECTS LIMITED
IINCOME STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	2025 €	2024 €
Turnover		138,709	106,074
Gross profit		138,709	106,074
Administrative expenses		89,219	104,169
Profit / (Loss) before taxation		49,490	1,906
Tax on profit		6,186	-
Profit / (Loss) for the year	8	43,304	432

The company has no recognised gains or losses other than the loss for the year. The results for the year have been calculated on the historical cost basis. The company's turnover and expenses all relate to continuing operations.

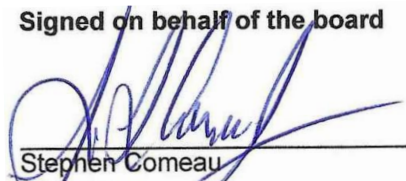
**PILLARPROJECTS LIMITED
BALANCE SHEET
AS AT 30 SEPTEMBER 2025**

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	0	96
Current Assets			
Debtors	6	1,971	1,971
Cash at bank and in hand		18,851	5,910
		20,822	7,881
Creditors: Amounts falling due within one year	7	56,010	82,281
Net Current Assets/(Liabilities)		(35,188)	(74,400)
Total Assets less Current Liabilities		(35,188)	(74,304)
Capital and Reserves			
Called up share capital presented as equity			100
Profit and Loss Account	8	(30,930)	(70,142)
Shareholders' Funds/(Deficit)		(30,830)	(70,042)

The financial statements have been prepared in accordance with the micro companies' regime.

Approved by the board on 6 March 2026 and signed on its behalf by:

Signed on behalf of the board


Stephen Comeau
Director


Marie Comeau
Director

PILLARPROJECTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 SEPTEMBER 2025

1. GENERAL INFORMATION

PillarProjects Limited is a company limited by shares incorporated in Republic of Ireland 5 North Terrace, Inchicore, Dublin 8, is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. 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 on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and equipment	- 12.5% Straight line
---------------------	-----------------------

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

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 Balance Sheet bank overdrafts are shown within Creditors.

PILLARPROJECTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 SEPTEMBER 2025

continued

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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 Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Share capital of the company

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

4. EMPLOYEES

The average monthly number of employees, including directors, during the year was as follows:

	2025 Number	2024 Number
Administration	2	2

PILLARPROJECTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 SEPTEMBER 2025

continued

5. TANGIBLE FIXED ASSETS

	Plant and equipment €
Cost	
At 1 October 2024	20,066
Additions	-
At 30 September 2025	<u>20,066</u>
Depreciation	
At 1 October	20,066
Charge for the year	-
At 30 September 2025	<u>20,372</u>
Net book value	
At 30 September 2025	<u>-</u>
At 30 September 2024	<u><u>2,452</u></u>

6. DEBTORS

	2025 €	2024 €
Prepayments	<u>1,971</u>	<u>1,971</u>

7. CREDITORS

	2025 €	2024 €
Trade creditors	10,552	20,860
VAT	43,544	60,836
PAYE/PRSI/USC	1,914	585
	<u>56,010</u>	<u>82,281</u>

PILLARPROJECTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 SEPTEMBER 2025

continued

8. PROFIT AND LOSS ACCOUNT

	2025	2024
	€	€
At 1 October 2024	(70,142)	(70,574)
(Loss) / Profit for the year	39,212	432
	<u> </u>	<u> </u>
At 30 September 2025	<u>(30,930)</u>	<u>(70,142)</u>

9. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	2025	2024
	€	€
(Loss) / Profit for the year	39,212	432
Opening shareholders' funds	(70,142)	(70,574)
	<u> </u>	<u> </u>
Closing shareholders' funds	<u>(30,930)</u>	<u>(70,142)</u>

10. CAPITAL COMMITMENTS

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

11. DIRECTORS' REMUNERATION

	2025	2024
	€	€
Emoluments	48,937	51,947
Pension Contributions	-	0
	<u> </u>	<u> </u>
	<u>48,937</u>	<u>51,947</u>

	2025	2024
	€	€
Loan reimbursed	(7,462)	6,708
Opening loan balance	11,124	4,416
	<u> </u>	<u> </u>
Closing loan balance	<u>3,662</u>	<u>11,124</u>

12. POST-BALANCE SHEET EVENTS

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

13. Pension Costs – Defined Contribution

The company does not operate a pension scheme.

14. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on
6 March 2026

_____.

PILLARPROJECTS LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

PILLARPROJECTS LIMITED
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025 €	2024 €
Sales	<u>138,709</u>	<u>106,074</u>
Administrative expenses		
Directors' remuneration	48,937	51,947
Office expenses	1,091	2,526
Insurance	-	-
Domain name registration	182	354
Client – Sales Development	568	742
IT Networks & Telephone	3,875	5,220
Hosting	666	383
Subsistence	27,398	28,668
Air Travel	3,446	6,263
Bank charges and post charges	57	55
Filing fees and penalties	-	3,660
Accounting and auditor's remuneration	-	2,000
Depreciation of tangible assets	-	350
Small Benefit Exemption	3,000	2,000
	<u>89,219</u>	<u>104,169</u>
Net (loss) / profit	<u><u>49,940</u></u>	<u><u>1,906</u></u>