

OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

COMPANY NAME: SIMON PROPERTY MANAGEMENT COMPANY LIMITED

COMPANY NUMBER: 724156

FINANCIAL YEAR ENDED: 31ST JULY 2025

CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this Annual Return have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature: Shane Walshe
Secretary

Name: SHANE WALSH

Date: 18th March 2026

Signature: Simon Maher
Director

Name: SIMON MAHER

Date: 18th March 2026

Company Number: 724156

**SIMON PROPERTY MANAGEMENT COMPANY LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31ST JULY 2025**

(as modified by Section 352 and 353 of the Companies Act 2014)

**SIMON PROPERTY MANAGEMENT COMPANY LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED TO 31ST JULY 2025
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**SIMON PROPERTY MANAGEMENT COMPANY LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED TO 31ST JULY 2025
DIRECTOR AND OTHER INFORMATION**

DIRECTOR: Simon Maher

SECRETARY: Shane Walshe

COMPANY NUMBER: 724156

REGISTERED OFFICE: ATC House,
2059 Castle Drive,
Citywest Business Campus,
Dublin 24

ACCOUNTANTS: D.F. Byrne & Associates,
Chartered Accountants,
ATC House,
2059 Castle Drive,
Citywest Business Campus,
Dublin 24

BANKERS: Lloyds Bank plc

SIMON PROPERTY MANAGEMENT COMPANY LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED TO 31ST JULY 2025
BALANCE SHEET

	At 31 st July 2025 €	At 31 st July 2024 €
CURRENT ASSETS		
Debtors	14,558	25,810
Cash at bank	<u>38,743</u>	<u>3,902</u>
	53,301	29,712
CREDITORS		
Amounts falling due within one year ⁸	<u>(15,509)</u>	<u>(16,080)</u>
NET ASSETS AT ACCOUNTS DATE	<u>37,792</u>	<u>13,632</u>
CAPITAL AND RESERVES	€	€
Share capital	100	100
Reserves	<u>37,692</u>	<u>13,532</u>
SHAREHOLDER'S FUNDS	<u>37,792</u>	<u>13,632</u>

The financial statements have been prepared in accordance with the Micro Companies Regime.

I director of Simon Property Management Company 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 Section 358 are complied with;
- (c) no notice under subsection (1) of Section 334 has in accordance with subsection (2) of that Section been served on the company; and
- (d) I 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 period and of its profit or loss for that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the director has relied on the exemption contained in Section 352 of the Companies Act 2014 on the grounds that the company is a small company and qualifies for the micro-companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

The financial statements were approved by me on the 18th March 2026

Simon Maher
Simon Maher
Director

SIMON PROPERTY MANAGEMENT COMPANY LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED TO 31ST JULY 2025
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

(1) GENERAL INFORMATION

The financial statements comprising the Profit and Loss Account, the Balance Sheet, and the related notes constitute the individual financial statements of Simon Property Management Company Limited for the financial year ended 31 July 2025.

Simon Property Management Company Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 724156). The Registered Office address for the company is ATC House, 2059 Castle Drive, Citywest Business Campus, Dublin 24.

(2) SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted and consistently applied in dealing with items which are considered material in relation to the preparation of the company's financial statements, include:

- (a) 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 (the Act) and FRS 105 *The Financial Reporting Standard applicable to the Micro-entities Regime* issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.
- (b) Unit of account:** All figures entered in the financial accounts are expressed in Euro (€) which is the functional currency of the company. Transactions in foreign currencies (notably £stg) are translated into euro equivalent at the annual average currency exchange rate. Year end assets and liabilities which are designated in foreign currencies are translated at the Euro exchange rate at Balance Sheet date. All currency translation differences are dealt with in the profit and loss account.
- (c) Income:** Income is recognised to the extent it is probable that economic benefits will flow to the company and the revenue therefrom can be readily measured. Income is measured at the fair value of the consideration received or receivable in respect of goods supplied and services rendered.

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SIMON PROPERTY MANAGEMENT COMPANY LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED TO 31ST JULY 2025
NOTES TO THE FINANCIAL STATEMENTS

(3) STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

- (d) Trade debtors:** Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment 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 for bad and doubtful debts.
- (e) Cash at bank:** Cash at bank and on hand include cash in hand, demand deposits with banks and other short term highly liquid investments regardless of maturity.
- (f) Trade and other creditors:** Trade and other creditors 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 the transaction price and subsequently measured at amortised cost using the effective interest method, unless the effect of discounting would be immaterial, in which case they are stated at cost.
- (g) Taxation:** The charge for taxation is based on the profit for the year, as adjusted for taxation purposes, and is calculated with reference to the tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date. Deferred tax is not recognised in the financial statements.

SIMON PROPERTY MANAGEMENT COMPANY LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED TO 31ST JULY 2025
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

(4) SHARE CAPITAL

	Authorised	Issued
	€	€
Authorised:		
1,000,000 Shares of €1.00 each	1,000,000	
	<u> </u>	
Issued:		
100 Shares of €1.00 each		100
		<u> </u>

(3) RESERVES

	At	At
	31st July	31st July
	2025	2024
	€	€
Profit and loss account		
Retained profit brought forward at start of year	13,532	11,559
Profit for year	<u>24,160</u>	<u>1,973</u>
Retained profit carried forward at end of year	<u>37,692</u>	<u>13,532</u>

(4) APPROVAL OF FINANCIAL STATEMENTS

The abridged financial statements for Simon Property Management Company Limited covering the year ended 31st July 2025 were approved on 18th March 2026.