

TT HORIZONS LIMITED
Unaudited Abridged Financial Statements
For the year ended 31 July 2025

TT HORIZONS LIMITED

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TT HORIZONS LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

For the year ended 31 July 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 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. 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

Kevin Harrold
Director

Mary Harrold
Secretary

25 March 2026

TT HORIZONS LIMITED
ABRIDGED BALANCE SHEET

as at 31 July 2025

| | Notes | Jul 25 € |
|---|-------|-------------|
| Current Assets | | |
| Debtors | | 100 |
| | | <hr/> |
| Net Current Assets | | 100 |
| | | <hr/> |
| Total Assets less Current Liabilities | | 100 |
| | | <hr/> <hr/> |
| Capital and Reserves | | |
| Called up share capital | 6 | 100 |
| | | <hr/> |
| Equity attributable to owners of the company | | 100 |
| | | <hr/> <hr/> |

We, as Directors' of TT HORIZONS LIMITED, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 s.365(2) are satisfied;

(c) We acknowledge the company's obligations under Companies Act 2014, 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 provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company;

(d) We hereby certify that We have relied on the specific exemption contained in s.365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company;

(e) 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

Approved by the board on 25 March 2026 and signed on its behalf by:

Kevin Harrold
Director

Mary Harrold
Secretary

25 March 2026

TT HORIZONS LIMITED
RECONCILIATION OF SHAREHOLDERS' FUNDS
as at 31 July 2025

| | Share capital | Total |
|--|--------------------------|--------------|
| | € | € |
| Net proceeds of equity ordinary share issue | 100 | 100 |
| At 31 July 2025 | 100 | 100 |

TT HORIZONS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

For the year ended 31 July 2025

1. GENERAL INFORMATION

TT HORIZONS LIMITED is a company limited by shares incorporated in the Republic of Ireland. Glenfinn Business Park, Glenfinn Road, Ballybofey, Donegal, is the registered office, The principal place of business of the company is Glenfinn Business Park, Glenfinn Road, Ballybofey. 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 31 July 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

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" issued by the Financial Reporting Council.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Trade and other debtors

Trade and other debtors 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.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period 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.

3. ADOPTION OF FRS 102

This is the first set of financial statements prepared by TT HORIZONS LIMITED in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

4. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the year ended 31 July 2025

TT HORIZONS LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

For the year ended 31 July 2025

5. SHARE CAPITAL

| Description | Number of shares | Value of units | Jul 25 € |
|---|------------------|----------------|----------------|
| Authorised | | | |
| Ordinary Share Class 1 | 100,000 | €1 each | <u>100,000</u> |
| Allotted, called up and fully paid | | | |
| Ordinary Share Class 1 | 100 | €1 each | <u>100</u> |

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

| Name | Class of Shares | Number Held At 31/07/25 |
|---------------|------------------------|-------------------------------|
| Kevin Harrold | Ordinary Share Class 1 | 50 |
| Mary Harrold | Ordinary Share Class 1 | 50 |
| | | <u>100</u> |

6. DIRECTORS' TRANSACTIONS

| | Balance at 31/07/25 € | Maximum in period € |
|---------------|-----------------------------|---------------------------|
| Kevin Harrold | 100 | - |
| | <u>100</u> | |

7. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 25 March 2026.