

**AIRBORNE BUSINESS CONSULTING AND DEVELOPMENT ENGINEERING
LTD**

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

AIRBORNE BUSINESS CONSULTING AND DEVELOPMENT ENGINEERING LTD

CONTENTS

	Page
Company information	1
Director's responsibilities statement	2
Accountants' report	3
Abridged balance sheet	4 - 5
Notes to the abridged financial statements	6 - 8

AIRBORNE BUSINESS CONSULTING AND DEVELOPMENT ENGINEERING LTD

COMPANY INFORMATION

Director	Thomas Quinn
Company secretary	Noone Casey Secretarial Services Limited
Registered number	459222
Registered office	25 Herbert Place Dublin 2
Accountants	Noone Casey Financial Services Limited Chartered Accountants 25 Herbert Place Dublin 2
Bankers	AIB 62 St Bridgids Road Dublin 2

AIRBORNE BUSINESS CONSULTING AND DEVELOPMENT ENGINEERING LTD

DIRECTOR'S RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

The director is responsible for preparing the Director's report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

Under company law, the director must not approve the financial statements unless he is 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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting 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 director is 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 Director's 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on page 8:

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The director confirms that he has made available to Noone Casey Financial Services Limited, Chartered Accountants, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 30 June 2025.

On behalf of the board

Thomas Quinn
Director

Date: 13 February 2026

AIRBORNE BUSINESS CONSULTING AND DEVELOPMENT ENGINEERING LTD

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF AIRBORNE BUSINESS CONSULTING AND DEVELOPMENT ENGINEERING LTD FOR THE YEAR ENDED 30 JUNE 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Airborne Business Consulting and Development Engineering Ltd for the year ended 30 June 2025 which comprise the Balance sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the director of Airborne Business Consulting and Development Engineering Ltd in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Airborne Business Consulting and Development Engineering Ltd that we have been engaged to compile, report to the Company's Director that we have done so and state those matters that we have agreed to state to the director of Airborne Business Consulting and Development Engineering Ltd in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Airborne Business Consulting and Development Engineering Ltd and its director for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance sheet as at 30 June 2025 your duty to ensure that Airborne Business Consulting and Development Engineering Ltd has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Airborne Business Consulting and Development Engineering Ltd. You consider that Airborne Business Consulting and Development Engineering Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Airborne Business Consulting and Development Engineering Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Noone Casey Financial Services Limited

Chartered Accountants

25 Herbert Place

Dublin 2

13 February 2026

AIRBORNE BUSINESS CONSULTING AND DEVELOPMENT ENGINEERING LTD

**ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025**

	Note	2025 €	2024 €
Current assets			
Debtors		438	438
		<u>438</u>	<u>438</u>
Creditors: amounts falling due within one year	5	(62,667)	(62,052)
		<u>(62,229)</u>	<u>(61,614)</u>
Net current liabilities		(62,229)	(61,614)
Total assets less current liabilities		(62,229)	(61,614)
Net liabilities		(62,229)	(61,614)
Capital and reserves			
Called up share capital presented as equity	6	100	100
Profit and loss account		(62,329)	(61,714)
		<u>(62,229)</u>	<u>(61,614)</u>
Shareholders' funds		(62,229)	(61,614)

AIRBORNE BUSINESS CONSULTING AND DEVELOPMENT ENGINEERING LTD

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2025**

I, as director of Airborne Business Consulting and Development Engineering Ltd, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.

(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.

(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 state 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.

(e) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.

(f) the Company has relied on the specific exemptions contained in section 352 of the 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved:

Thomas Quinn

Director

Date: 13 February 2026

The notes on pages 6 to 8 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1. General information

Airborne Business Consulting and Development Engineering Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is 25 Herbert Place, Dublin 2, 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 Director's Report.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are as follows:

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

2.2 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	- 20%SL
-----------------------	---------

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.4 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

AIRBORNE BUSINESS CONSULTING AND DEVELOPMENT ENGINEERING LTD

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

4. Tangible fixed assets

	Fixtures and fittings €
Cost or valuation	
At 1 July 2024	5,000
At 30 June 2025	5,000
Depreciation	
At 1 July 2024	5,000
At 30 June 2025	5,000
Net book value	
At 30 June 2025	-
At 30 June 2024	-

5. Creditors: Amounts falling due within one year

	2025 €	2024 €
Overdrafts owed to credit institutions	65	65
Trade creditors	29,518	29,518
Other creditors	27,484	27,484
Accruals	5,600	4,985
	62,667	62,052

6. Share capital

	2025 €	2024 €
Allotted, called up and fully paid		
100 (2024 - 100) Ordinary shares of €1.00 each	100	100

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

7. Reserves

	2025	2024
	€	€
Profit and loss account		
Profit and loss account brought forward at the beginning of the year	(61,714)	<i>(61,714)</i>
Profit/(Loss) for the year	(615)	-
Profit and loss account carried forward at the end of the year	<u>(62,329)</u>	<u>(61,714)</u>

8. Post balance sheet events

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

9. Approval of financial statements

The director approved these financial statements for issue on 13 February 2026