

Company registration number: 437321

JTL Property Holdings Limited

Unaudited abridged financial statements

for the financial year ended 30th September 2025

JTL Property Holdings Limited

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JTL Property Holdings Limited

Directors and other information

Directors	Alan Boyle Grace Boyle
Secretary	Alan Boyle
Company number	437321
Registered office	Riverside Oakpark Tralee Co. Kerry
Business address	Riverside Oakpark Tralee Co. Kerry
Accountants	David Nolan & Co. Chartered Accountants 3, Bridge Lane Tralee Co. Kerry

JTL Property Holdings Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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", which is 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 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 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, 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.

Approved by the board of directors on 30th January 2026 and signed on behalf of the board by:

Alan Boyle
Director

Grace Boyle
Director

JTL Property Holdings Limited

Balance sheet As at 30th September 2025

	2025	2024
	€	€
Fixed assets	2,000	2,000
Current assets	8	8
Creditors: amounts falling due within one year	(2,964)	(2,964)
Net current liabilities	<u>(2,956)</u>	<u>(2,956)</u>
Total assets less current liabilities	(956)	(956)
Net liabilities	<u>(956)</u>	<u>(956)</u>
Capital and reserves	<u>(956)</u>	<u>(956)</u>

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

We, as directors of JTL Property Holdings 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) we 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 year and of its profit or loss for such a financial 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 30th January 2026 and signed on behalf of the board by:

Alan Boyle
Director

Grace Boyle
Director

JTL Property Holdings Limited

Notes to the abridged financial statements Financial year ended 30th September 2025

1. Reporting Entity & Control

The company is a private company limited by shares, incorporated and registered in Ireland. The address of the registered office is Riverside, Oakpark, Tralee, Co. Kerry. The CRO Number is 437321. The principal activity of the Company is that of a holding company. The Company is under the control of its eight members, none of whom has a controlling interest. The company registration number is: 437321.

2. Statement of compliance

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of JTL Property Holdings Limited for the financial year ended 30th September 2025.

3. Accounting policies and measurement bases

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.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Financial assets

Financial assets are measured initially at cost, and subsequently stated at cost less accumulated impairment losses.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

JTL Property Holdings Limited

Notes to the abridged financial statements (continued) Financial year ended 30th September 2025

Financial instruments

Ordinary Share Capital

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

Other financial assets

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

Unlisted Investments

The company holds investments in unlisted non-puttable equity shares of a number of entities. It is considered by the directors that the fair value of these shares cannot be measured reliably. These investments are measured at cost less impairment.

Loans and borrowings

Loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons) are initially measured at transaction price and not discounted on subsequent measurement.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(964)	(964)
At the end of the financial year	(964)	(964)

