

INCH INVESTMENTS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

INCH INVESTMENTS LIMITED

CONTENTS

	Page
Abridged Statement of Financial Position	1
Statement of Changes in Equity	2
Notes to the Abridged Financial Statements	3 - 5

INCH INVESTMENTS LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2025**

	Note	2025 €	2024 €
Current assets			
Stocks		322,500	322,500
Debtors: amounts falling due within one year	5	-	100
		322,500	322,600
Creditors: amounts falling due within one year	6	(326,900)	(324,500)
Net current liabilities		(4,400)	(1,900)
Total assets less current liabilities		(4,400)	(1,900)
Net liabilities		(4,400)	(1,900)
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		(4,500)	(2,000)
Shareholders' funds		(4,400)	(1,900)

We, as directors of Inch Investments Limited, 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 15 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 359 are satisfied.
- (d) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).
- (e) 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 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.
- (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 and authorised for issue by the board:

David Lynch
Director

Andrew Lynch
Director

Date: 24 March 2026

Date: 24 March 2026

The notes on pages 3 to 5 form part of these financial statements.

INCH INVESTMENTS LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 APRIL 2025**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 May 2023	100	-	100
Comprehensive income for the year			
Loss for the year	-	(2,000)	(2,000)
At 1 May 2024	100	(2,000)	(1,900)
Loss for the year	-	(2,500)	(2,500)
At 30 April 2025	100	(4,500)	(4,400)

The notes on pages 3 to 5 form part of these financial statements.

INCH INVESTMENTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. General information

Inch Investments Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 724458. The registered office is at 15A Main Street, Blackrock, Dublin which is also the principal place of business of the company. The nature of the company's operations and its principle 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

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 Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.3 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

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.

2.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS 102 to all of its financial instruments.

The company only enters into basic financial instrument transactions that result in recognition of financial assets and liabilities like trade and other debtors and creditors, loans from bank and other third parties, loans to and from related parties and investments in ordinary shares.

2.6 Ordinary share capital

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

INCH INVESTMENTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

3. Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(i) Going Concern

The financial statements have been prepared on the going concern basis, which assumes the company will continue in operational existence for the foreseeable future, being a period of not less than 12 months from the date of approval of the financial statements. The company has a deficit at the year-end of €4,400.

The validity of the going concern assumption is dependent upon the support, by way of a loan facility from the parent company, which will allow the company to meet its financial obligations as they fall due for a minimum period of twelve months from date of approval of these financial statements. The directors have confirmed that the parent company will not seek repayment of its loan for a period of 12 months from the date of signing these financial statements and in addition the parent company has confirmed its continued support of Inch Investments Limited. Accordingly, the directors consider it is appropriate to prepare the financial statements on a going concern basis.

The financial statements do not include any adjustments that would result if the company were unable to continue as a going concern.

4. Employees

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

5. Debtors

	2025 €	2024 €
Amounts owed by group undertakings	-	100

6. Creditors: Amounts falling due within one year

	2025 €	2024 €
Amounts owed to group undertakings	299,900	300,000
Accruals	27,000	24,500
	<u>326,900</u>	<u>324,500</u>

INCH INVESTMENTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

7. Related Party Transactions

The company has availed of the exemption under FRS102 Section 1A in relation to the disclosure of transactions with group undertakings.

8. Controlling party

The company regards Inch Capital Partners Limited as its parent company and its ultimate parent undertaking. The address of Inch Capital Partners Limited is 15A Main Street, Blackrock, Dublin.

9. Post balance sheet events

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

10. Approval of financial statements

The board of directors approved these financial statements for issue on 24 March 2026