

Company registration number: 652936

Congruence Consulting Limited

Unaudited Abridged financial statements for the Year Ending

3rd July 2025

Congruence Consulting Limited

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Congruence Consulting Limited

Directors responsibilities statement

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

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 period. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 period 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 and enable the financial statements to be audited. 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 3rd July 2025.

Signed on behalf of the board

Naga Hemakumar Tangirala
Director
6th February 2026

Irish Formations Connect Limited
Secretary
6th February 2026

Congruence Consulting Limited
Statement of Financial Position

As at 3rd July 2025

	Note	2025 €	2024 €
Current Assets			
Debtors	4	0	0
Cash and cash equivalents	5	0	0
		<u>0</u>	<u>0</u>
Creditors Falling due within one year	6	<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>
Net Current Assets		<u>0</u>	<u>0</u>
Total Net Assets		<u>0</u>	<u>0</u>
Capital and Reserves			
Called up share capital presented as equity		10	10
Net Profit / Loss		(10)	(10)
Equity attributable to the owners of the Company		<u>0</u>	<u>0</u>

I, as directors of Congruence Consulting 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 satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) 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 year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the 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 the company 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 Companies Act 2014 and the small companies' regime.

These abridged financial statements were approved by the board of directors on 6th February 2026 and signed on behalf of the board by:

Naga Hemakumar Tangirala
Director
6th February 2026

Irish Formations Connect Limited
Secretary
6th February 2026

Congruence Consulting Limited

**Statement of changes in Equity
at 3rd July 2025**

	Share Capital €	Retained Earnings €	Total €
Balance as at 04/07/2024	10	(10)	0
Profit/(Loss) for the period	0	0	0
At 3rd July 2025	10	(10)	0

Congruence Consulting Limited
Financial Year Ended 3rd July 2025
Notes to the Abridged Financial Statements

1. General Information

Congruence Consulting Limited is a company limited by shares incorporated in Republic of Ireland. The registered office of the company is Unit 3d North Point House, North Point Business Park, New Mallow Road, Cork 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 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 3rd 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).

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 and promulgated by Chartered Accountants Ireland.

Revenue

Turnover comprises the invoice value of services income earned by the company, exclusive of trade discounts and value added tax.

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.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

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 Statement of Financial Position 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.

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 Statement of Financial Position date.

Share capital of the company

Ordinary share capital

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

Congruence Consulting Limited
Financial Year Ended 3rd July 2025
Notes to the Abridged Financial Statements ... Continued

3. Period of Financial Statements

The financial statements are for the 12 months to 3rd July 2025.

	Jul-25	Jul-24
4. Debtors	0	0
5. Cash in Hand	Jul-25	Jul-24
Fire Bank - 9079	0	-82
Fire Bank- 5139	0	82
	0	0
6. Creditors		
Amounts falling due within one year	Jul-25	Jul-24
	0	0

7. Capital Commitments

The company had no material capital commitments at the period-ended 3rd July 2025.

8. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 6th February 2026.