

Registered number: 561316

SENTIO AR LIMITED
UNAUDITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

3 Harmony Court
Harmony Row
Dublin 2

Strata Financial

SENTIO AR LIMITED

COMPANY INFORMATION

Directors	Aoife McCann Robert Finn
Company secretary	Robert Finn
Registered number	561316
Registered office	1a Carrig Mór Lugduff Tinahely Co. Wicklow
Accountants	Strata Financial 3 Harmony Court Harmony Row Dublin 2 D02 VY52
Bankers	Bank of Ireland Tinahely Co Wicklow

SENTIO AR LIMITED

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SENTIO AR LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 30 APRIL 2025

The directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of 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 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 directors are 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 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.

The responsible for the maintenance and integrity of the and financial information included on the Company's website. Legislation in governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

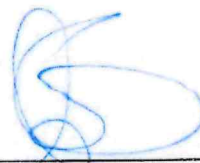
In relation to the financial statements which comprise the Balance sheet and the related notes:

- The approve these financial statements and confirm that they 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 confirm that they have made available to Strata Financial all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 30 April 2025.

On behalf of the board



Robert Finn
Director



Aoife McCann
Director

Date: 24 February 2026

SENTIO AR LIMITED

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF SENTIO AR LIMITED FOR THE YEAR ENDED 30 APRIL 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Sentio AR Limited for the year ended 30 April 2025 which comprise the Balance sheet, the Statement of changes in equity 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 Board of directors of Sentio AR Limited, as a body, in accordance with the terms of our engagement letter dated January 2025. Our work has been undertaken solely so that we might compile the financial statements of Sentio AR Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of directors of Sentio AR Limited, as a body, 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 Sentio AR Limited and its Board of directors, as a body, 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 April 2025 your duty to ensure that Sentio AR Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Sentio AR Limited. You consider that Sentio AR Limited 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 Sentio AR Limited. 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.

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Strata Financial

3 Harmony Court
Harmony Row
Dublin 2
D02 VY52

Date: *24 February 2026*

SENTIO AR LIMITED

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

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	7	<u>43,259</u>	<u>56,235</u>
		43,259	56,235
Current assets			
Debtors: amounts falling due within one year	8	78,137	35,958
Cash at bank and in hand		<u>233,652</u>	<u>204,595</u>
		311,789	240,553
Creditors: amounts falling due within one year	9	<u>(81,310)</u>	<u>(82,063)</u>
Net current assets		<u>230,479</u>	<u>158,490</u>
Total assets less current liabilities		<u>273,738</u>	<u>214,725</u>
Creditors: amounts falling due after more than one year	10	<u>(29,428)</u>	<u>(36,766)</u>
Net assets		<u><u>244,310</u></u>	<u><u>177,959</u></u>
Capital and reserves			
Called up share capital presented as equity		2	2
Profit and loss account		<u>244,308</u>	<u>177,957</u>
Shareholders' funds		<u><u>244,310</u></u>	<u><u>177,959</u></u>

We, as directors of Sentio AR 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 358 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:

Robert Finn
Director

Aoife McCann
Director

Date:

24/02/26

SENTIO AR 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	2	174,844	174,846
Comprehensive income for the year			
Profit for the year	-	3,113	3,113
At 1 May 2024	2	177,957	177,959
Comprehensive income for the year			
Profit for the year	-	66,351	66,351
At 30 April 2025	2	244,308	244,310

The notes on pages 5 to 11 form part of these financial statements.

SENTIO AR LIMITED

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

1. General information

The company is a limited company incorporated in the Republic of Ireland on 5 May 2015. The principal activity of the company is the distribution of films. The company's registered office is 1a Carrig Mor, Lugduff, Tinahely, Co Wicklow.

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 Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the requirements and the Companies Act 2014 and the requirements of the Statement of Recommended Practice 'Accounting by Limited Liabilities Partnerships'. 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.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

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.

SENTIO AR LIMITED

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

2. Accounting policies (continued)

2.3 Tangible fixed assets (continued)

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:

Motor vehicles	-	20%
Computer equipment	-	33%

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 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.

2.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.6 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.

2.7 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.8 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

SENTIO AR LIMITED

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

2. Accounting policies (continued)

2.9 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

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

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

Judgments 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.

Taxation

Liabilities for tax contingencies require management judgments and estimates in respect of tax audit issues and exposures in each of the jurisdictions in which it operates. Management is also required to make an estimate of the current tax liability together with an assessment of the temporary differences which arise as a consequence of different accounting and tax treatments. Where management conclude that a tax position is uncertain, a current tax liability is held for anticipated taxes that are considered probable based on the information available. Management may engage with professional advisors in making their assessment and, if appropriate, will liaise with the relevant taxation authorities to resolve the matter. The tax liability is reassessed in each period to reflect management's best estimate in light of information available. If the final outcome of these matters differs to the liability held in the financial statements, the difference may impact the income tax charge/(credit) in the year the matter is concluded.

Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis including the financial support of the directors, the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

4. Profit on ordinary activities before taxation

The operating profit is stated after charging:

	2025	2024
	€	€
Depreciation of tangible fixed assets	14,275	12,502
Defined contribution pension cost	14,820	14,620
	<u>14,820</u>	<u>14,620</u>

SENTIO AR LIMITED

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

5. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025	<i>2024</i>
	No.	<i>No.</i>
Directors	2	<i>2</i>
Administration	1	<i>1</i>
	3	<i>3</i>

6. Directors' remuneration

	2025	<i>2024</i>
	€	<i>€</i>
Directors' emoluments	87,171	<i>85,574</i>
Company contributions to defined contribution pension schemes	12,420	<i>12,220</i>
	99,591	<i>97,794</i>

SENTIO AR LIMITED

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

7. Tangible fixed assets

	Motor vehicles €	Computer equipment €	Total €
Cost or valuation			
At 1 May 2024	63,486	14,764	78,250
Additions	-	1,299	1,299
At 30 April 2025	63,486	16,063	79,549
Depreciation			
At 1 May 2024	8,400	13,615	22,015
Charge for the year on owned assets	12,697	1,578	14,275
At 30 April 2025	21,097	15,193	36,290
Net book value			
At 30 April 2025	42,389	870	43,259
At 30 April 2024	55,086	1,149	56,235

8. Debtors

	2025 €	2024 €
Trade debtors	76,644	31,981
Other debtors	1,493	3,977
	78,137	35,958

All debtors are due within one year.

SENTIO AR LIMITED

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

9. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Other creditors	25,988	25,988
Trade creditors	33,095	31,660
Corporation tax	6,996	-
Taxation and social insurance	6,840	16,209
Obligations under finance lease and hire purchase contracts	8,227	8,042
Directors loan (Note 14)	164	164
	81,310	82,063
	81,310	82,063

10. Creditors: Amounts falling due after more than one year

	2025	2024
	€	€
Net obligations under finance leases and hire purchase contracts	29,428	36,766
	29,428	36,766

Fixed assets include motor vehicles at cost totaling €49,486 (2024: €49,486) which are held under a hire purchase contract.

11. Contingent liabilities

The company had no contingent liabilities at 30 April 2025.

12. Capital commitments

The company had no capital commitments at 30 April 2025.

13. Pension commitments

The company does not operate a pension scheme and did make contributions of €14,820 during the year (2024: €14,620) to PRSA plans.

SENTIO AR LIMITED

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

14. Transactions with directors

The following balance due (to)/from directors during the year. The movement on this loan was as follows:

	2025 €	2024 €
Robert Finn		
Opening balance	164	9,506
Advances	-	-
Drawings	-	(9,342)
Balance due to Director	<u>164</u>	<u>164</u>

15. Related party transactions

There were no related party transactions other those disclosed in note 13 transactions with directors.

16. Post balance sheet events

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

17. Controlling party

The company is owned by Mr. Robert Finn and Ms. Aoife McCann.

18. Approval of financial statements

The board of directors approved these financial statements for issue on

24 February 2026.