

**OVERALL CERTIFICATE  
FOR FINANCIAL STATEMENTS  
SECTION 347(2)(b), COMPANIES ACT 2014**

**Company Name:** SULINDER FINN LTD  
**Company Number:** 526230  
**Financial Year:** Year Ended 31<sup>st</sup> August 2025

**CERTIFICATE:**

WE HEREBY CERTIFY that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature:  \_\_\_\_\_

Signature:  \_\_\_\_\_

**Secretary**

**Director**

Name: Sulinder Finn

Name: Trevor Finn

Date: 10<sup>th</sup> February 2026

Date: 10<sup>th</sup> February 2026

This document requires two signatures. The same person cannot sign as both Director and Secretary

Company registration number: **526230**

**Sulinder Finn Ltd**  
**Unaudited Abridged Financial Statements**  
**for the year ended 31 August 2025**

# Sulinder Finn Ltd

## Balance Sheet

31 August 2025

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	8	87,900	102,826
<b>Current assets</b>			
Debtors	9	-	1,917
Cash at bank and in hand		693,367	748,557
		<u>693,367</u>	<u>750,474</u>
<b>Creditors: amounts falling due within one year</b>	10	5,732	(17,502)
<b>Net current assets</b>		<u>699,099</u>	<u>732,972</u>
<b>Total assets less current liabilities</b>		<u>786,999</u>	<u>835,798</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity		100	100
Profit and loss account		786,899	835,698
<b>Shareholders funds</b>		<u>786,999</u>	<u>835,798</u>

We, as directors of Sulinder Finn Ltd 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 section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) We acknowledge the obligations of the company 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

We, as directors of Sulinder Finn Ltd state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

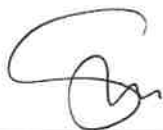
These financial statements have been prepared in accordance with the small companies regime.

# Sulinder Finn Ltd

## Balance Sheet (continued)

31 August 2025

These financial statements were approved by the board of directors and authorised for issue on 10 February 2026, and are signed on behalf of the board by:



Sulinder Finn  
Director



Trevor Finn  
Director

Company registration number: 526230

# Sulinder Finn Ltd

## Notes to the Financial Statements

Year ended 31 August 2025

### 1 General information

Sulinder Finn Ltd is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 526230 and the address of the registered office is 34 Highfield, Dublin Road, Carlow, Ireland.

### 2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

### 3 Accounting policies

#### BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in euro, which is the functional currency of the company.

#### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

#### TANGIBLE ASSETS

Tangible assets are initially measured at cost and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated

# Sulinder Finn Ltd

## Notes to the Financial Statements (continued)

### Year ended 31 August 2025

revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	12.5% straight line
Motor vehicles	12.5% straight line
Land and buildings	4% Straight line

#### 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.

#### FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

# Sulinder Finn Ltd

## Notes to the Financial Statements (continued)

### Year ended 31 August 2025

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### DEFINED CONTRIBUTION PENSION PLAN

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in interest expense in profit or loss in the period in which it arises.

#### 4 Average number of employees

The average number of persons employed by the company during the year was 19 (2024: 19).

#### 5 Directors' remuneration

The aggregate amounts paid to persons who at any time during the financial year was a director of the company were as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	73,855	68,919
Contributions to defined contribution schemes in respect of qualifying services	200,000	-
	<u>273,855</u>	<u>68,919</u>

The number of directors who accrued benefits under company pension schemes was as follows:

	2025	2024
	No.	No.
Defined contribution schemes	1	-

# Sulinder Finn Ltd

## Notes to the Financial Statements (continued)

Year ended 31 August 2025

### 6 Profit/loss before tax

Profit/loss before tax is stated after charging/(crediting):

	Year to 31 Aug 2025	Period from 1 May 2023 to 31 Aug 2024
	€	€
Depreciation of tangible assets	15,687	12,841

### 7 Appropriation of profit and loss account

	Year to 31 Aug 2025	Period from 1 May 2023 to 31 Aug 2024
	€	€
<b>At start of year</b>	835,698	676,812
(Loss)/profit for the financial year	(48,799)	158,886
<b>At end of year</b>	<u>786,899</u>	<u>835,698</u>

# Sulinder Finn Ltd

## Notes to the Financial Statements (continued)

Year ended 31 August 2025

### 8 Tangible assets

	Land and buildings	Fixtures, fittings, tools and equipment	Motor vehicles	Total
	€	€	€	€
<b>Cost</b>				
At 1 September 2024	56,377	78,873	59,704	194,954
Additions	-	761	-	761
At 31 August 2025	<u>56,377</u>	<u>79,634</u>	<u>59,704</u>	<u>195,715</u>
<b>Depreciation</b>				
At 1 September 2024	-	58,358	33,770	92,128
Charge	2,255	8,244	5,188	15,687
At 31 August 2025	<u>2,255</u>	<u>66,602</u>	<u>38,958</u>	<u>107,815</u>
<b>Carrying amount</b>				
At 31 August 2025	<u>54,122</u>	<u>13,032</u>	<u>20,746</u>	<u>87,900</u>
At 31 August 2024	<u>56,377</u>	<u>20,515</u>	<u>25,934</u>	<u>102,826</u>

### 9 Debtors

	2025	2024
	€	€
Accrued income	-	1,917

# Sulinder Finn Ltd

## Notes to the Financial Statements (continued)

Year ended 31 August 2025

### 10 Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	35	-
Other creditors including tax and social insurance	(8,350)	15,472
Accruals	2,583	2,030
	<u>(5,732)</u>	<u>17,502</u>

### 11 Related party transactions

During the year the company entered into the following transactions with related parties:

	Year to 31 Aug 2025	Period from 1 May 2023 to 31 Aug 2024
	€	€
Director	7,422	9,149