

WALDUF LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

WALDUF LIMITED

COMPANY INFORMATION

Director	Ciaran Duffy
Company secretary	Anne Marie Walsh
Registered number	702447
Registered office	Poolboy Ballinasloe Galway
Trading Address	Poolboy Ballinasloe Galway
Accountants	RBK Business Advisers Chartered Accountants RBK House Irishtown Athlone Co. Westmeath

WALDUF LIMITED

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WALDUF LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL
STATEMENTS OF WALDUF 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 Walduf Limited for the year ended 30 April 2025 which comprise the Profit and Loss Account, the Balance Sheet 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 director of Walduf Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Walduf Limited that we have been engaged to compile, report to the Company's Director that we have done so and state those matters that we have agreed to state to the director of Walduf Limited 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 Walduf Limited and its director 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 Walduf Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Walduf Limited. You consider that Walduf 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 Walduf 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.



RBK Business Advisers

Chartered Accountants

RBK House
Irishtown
Athlone
Co. Westmeath
19 January 2026

WALDUF LIMITED

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

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	4	101	101
Cash at bank and in hand	5	1,698,909	1,809,955
		1,699,010	1,810,056
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	6	(1,699,152)	(1,809,955)
		(142)	101
Capital and reserves			
Called up share capital presented as equity		101	101
Profit and loss account		(243)	-
		(142)	101
Shareholders' funds			
		(142)	101

I, as director of Walduf 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 16 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 365(2) are satisfied.
- (d) I 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.
- (e) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant 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:


Ciaran Duffy
Director

Date: 19 January 2026

The notes on pages 3 to 4 form part of these financial statements.

WALDUF LIMITED

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

1. General information

The financial statements comprising of the profit and loss account, the balance sheet and related notes constitute the individual financial statements of Walduf Limited for the period ended 30th April 2025. Walduf Limited is a limited company (registered under Part 2 of the Companies Act 2014), incorporated on the 25th August 2021 and registered in the Republic of Ireland (CRO number 702447.)

The registered office is Poolboy, Ballinasloe, Galway, 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.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102), applying section 1A of that standard.

Currency

The financial statements have been presented in the Euro currency (€) 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 in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of 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 judgment in applying the Company's accounting policies.

2.2 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.

2.3 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.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration.

WALDUF LIMITED

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

4. Debtors

	2025	2024
	€	€
Other debtors	101	101
	<u>101</u>	<u>101</u>
	<u><u>101</u></u>	<u><u>101</u></u>

5. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	1,698,909	1,809,955
	<u>1,698,909</u>	<u>1,809,955</u>
	<u><u>1,698,909</u></u>	<u><u>1,809,955</u></u>

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

	2025	2024
	€	€
Amounts owed to group undertakings	1,699,152	1,809,955
	<u>1,699,152</u>	<u>1,809,955</u>
	<u><u>1,699,152</u></u>	<u><u>1,809,955</u></u>

7. Approval of financial statements

The director approved these financial statements for issue on 19 January 2026