

Unaudited Abridged Financial Statements

Sinaul Limited

For the year ended 31 March 2025

Company Information

Directors

Anthony Keily
Robert Keily

Company secretary

Michael Keating

Registered number

461434

Registered office

M50 Business Park
Ballymount Road Upper
Ballymount
Dublin 12

Accountants

Grant Thornton Business Advisory Services Limited
Chartered Accountants
13 - 18 City Quay
Dublin 2

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Independent Accountant's Report to the directors of the unaudited financial statements of Sinaul Limited for the financial year ended 31 March 2025

In order to assist you fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Sinaul Limited for the financial year ended 31 March 2025, which comprise the Income statement, the Statement of financial position and the related notes to the financial statements, including a summary of significant accounting policies, from the company's accounting records and from information and explanations you have given to us.

The financial statements have been prepared on the basis set out in the notes to the financial statements.

This report is made solely to the directors of Sinaul Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely that we might compile the financial statements that we have been engaged to compile, report to the company's directors that we have done so and state those matters that we have agreed to state to the directors of Sinaul 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 Sinaul Limited and its directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with International Standard on Related Services 4410 (Revised) Compilation Engagements issued by the International Auditing and Assurance Standards Board (the 'IAASB') and have complied with the ethical guidance laid down by the IESBA Code and Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have approved the financial statements for the financial year ended 31 March 2025 and you have acknowledged on the Statement of financial position as at 31 March 2025 your duty to ensure that Sinaul Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view in accordance with the Companies Act 2014. You consider that Sinaul Limited is exempt from the statutory audit requirement for the financial year ended 31 March 2025.

We have not been instructed to carry out an audit or review the financial statements of Sinaul 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 statutory financial statements.

Tracey Sullivan
for and on behalf of
Grant Thornton Business Advisory Services Limited
Chartered Accountants
13 - 18 City Quay
Dublin 2

Date: 25/02/2026

Abridged statement of financial position

As at 31 March 2025

	Note	2025 €	2024 €
Current assets			
Debtors: Amounts falling due within one year	5	100	100
		<u>100</u>	<u>100</u>
Net assets			
		<u>100</u>	<u>100</u>
Capital and reserves			
Called up share capital presented as equity	6	100	100
		<u>100</u>	<u>100</u>
Shareholders' funds			
		<u>100</u>	<u>100</u>

We, as directors of Sinaul 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) 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 financial year and of its profit or loss for such a financial 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) We hereby certify that we 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 and authorised for issue by the board:

Anthony Keily
Director

Robert Keily
Director

Date: 25/02/2026

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

Notes to the abridged financial statements

For the financial year ended 31 March 2025

1. General information

The Company is dormant and did not trade during the current or prior year.

Sinaul Limited is a limited liability company incorporated in Ireland. The registered office is at M50 Business Park, Ballymount Road Upper, Ballymount, Dublin 12.

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 United Kingdom and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The Company qualifies as a small company as defined by section 280A of the Act, in respect of the financial year and has applied the rules of the ‘Small Companies Regime’ in accordance with section 280C of the Act and section 1A of FRS 102.

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 (see note 3).

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

There are no areas that judgment or significant estimation is applied.

4. Employees

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

5. Debtors: Amounts falling due within one year

	2025	2024
	€	€
Prepayments and accrued income	100	100

All amounts are recoverable within one year.

Notes to the abridged financial statements

For the financial year ended 31 March 2025

6. Share capital

	2025 €	2024 €
Authorised		
100,000 Ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
100 Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

7. Related party transactions

No transactions with related parties were undertaken such as are required to be disclosed under FRS 102, Section 33.

8. Post balance sheet events

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

9. Controlling party

The Company's ultimate controlling parties are Mr. Anthony Keily and Mr. Robert Keily acting in concert.

10. Approval of financial statements

The board of directors approved these financial statements for issue on 25/02/2026.