

CRO No: 627437

**Castle Hill Investments I Limited
Unaudited Abridged Accounts for the Year Ended 28 May 2025**

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Contents	Page
Directors' responsibilities Statement	1
Balance Sheet	2
Reconciliation of Shareholder's funds	3
Notes to the Abridged Financial Statements	4-5

Castle Hill Investments I Limited
Unaudited Abridged Accounts for the Year Ended 28 May 2025

Statement of directors' responsibilities for the year ended 28 May 2025

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

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 year. Under the law, the directors have elected to prepare the financial statements in accordance with 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. 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 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. 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.

Daire McCaughley
Director
Date: 06 January 2026

Teresa McCaughley
Director
Date: 06 January 2026

Castle Hill Investments I Limited
Statement of Financial Position as at 28 May 2025

	2025	2024
	EUR	EUR
Current Assets		
Debtors	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>
Net Current Assets/(liabilities)	<u>1</u>	<u>1</u>
Total Assets less Liabilities	<u>1</u>	<u>1</u>
Capital and Reserves		
Called up shared capital	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

We, as directors of Castle Hill Investments I 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 s.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 s.353 Companies Act 2014.

On behalf of the board:

Daire McCaughley
Director
Date: 06 January 2026

Teresa McCaughley
Director
Date: 06 January 2026

Castle Hill Investments I Limited
Reconciliation of Shareholder's Funds as at 28 May 2025

	Share Capital	Retained Earnings	Total
	EUR	EUR	EUR
Net proceeds of equity ordinary share value	<u>1</u>	<u>-</u>	<u>1</u>
At 28 May 2024	<u>1</u>	<u>0</u>	<u>1</u>
Profit/(Loss) for the year	<u>-</u>	<u>0</u>	<u>0</u>
At 28 May 2025	<u><u>1</u></u>	<u><u>0</u></u>	<u><u>1</u></u>

Castle Hill Investments I Limited
Unaudited Abridged Accounts for the Year Ended 28 May 2025

Notes to the Financial Statements

1. **General Information**
Castle Hill Investments I Limited is a company limited by shares incorporated in the Republic of Ireland. 88 Harcourt Street, Dublin 2, Ireland is the registered office, which is also the principal place of business of the company. 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 28 May 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).

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods supplied 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 year 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. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Castle Hill Investments I Limited

Unaudited Abridged Accounts for the Year Ended 28 May 2025

Notes to the Financial Statements

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 balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

3. Provisions Available for Small Entities

In common with many other businesses of our size and nature, we use our advisors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

4. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland.

5. Called up share capital

	2025	2024
	EUR	EUR
1 Ordinary share of €1.00 each	1	1
	<u>1</u>	<u>1</u>

6. Approval of Financial Statements

The Financial Statements were approved by the board on 6 January 2026.