

Company registration number: 744314

ELENARA RIA LIMITED

ABRIDGED FINANCIAL STATEMENTS for the year

ended 04 January 2026

ELENARA RIA LIMITED

ABRIDGED Financial Statements

Year ended 04 January 2026

CONTENTS	PAGE
Officers and Professional Advisers	1
Directors Report	2
Accountant's Report	3
Abridged Income Statement	4
Abridged Statement of Financial Position	5 - 6
Notes to the Abridged Financial Statements	7 - 9

ELENARA RIA LIMITED

Officers and Professional Advisers

Year ended 04 January 2026

Directors

Eleni Nika

Company secretary

DIMITRIOS BROUSIANOS

Registered office

3 CASTLEVIEW KNOCKBOY
GRANTSTOWN WATERFORD

Accountant

Emeka Ikwukeme

Unit 3 Damastown Way

Dublin 15

Dublin

D15 XW7K

Ireland

ELENARA RIA LIMITED

Directors Report

Year ended 04 January 2026

The directors present their report and the ABRIDGED financial statements of the company for the year ended 04 January 2026.

DIRECTORS

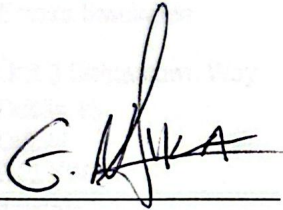
The directors who served the company during the year were as follows:

Eleni Nika

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 07 February 2026 and signed on behalf of the board by:



Eleni Nika
Director



DIMITRIOS BROUSIANOS
Secretary

ELENARA RIA LIMITED

Report to the directors on the preparation of the unaudited statutory
abridged financial statements of ELENARA RIA LIMITED

Year ended 04 January 2026

As described on the statement of financial position, the Board of Directors of ELENARA RIA LIMITED are responsible for the preparation of the abridged financial statements for the year ended 04 January 2026, which comprise the abridged income statement, abridged statement of financial position and related notes.

You consider that the company is exempt from an audit under the Company's Act 2014.

In accordance with your instructions I have compiled these ABRIDGED financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.



Emeka Ikwukeme

Unit 3 Damastown Way
Dublin 15
Dublin
D15 XW7K
Ireland

Date: 07 February 2026

ELENARA RIA LIMITED

Abridged Income Statement

Year ended 04 January 2026

	2026
	€
Gross profit	122,170
Administrative expenses	(128,624)
Operating profit	<u>(6,454)</u>
Profit before tax	<u>(6,454)</u>
Tax on profit	0
Loss for the financial year	<u><u>(6,454)</u></u>

The company has no other recognised items of income or expense other than the results for the year as set out above.

ELENARA RIA LIMITED

Abridged Statement of Financial Position

04 January 2026

	2026
	Note
	€
Fixed assets	
Tangible assets	5
Current assets	0
Debtors	
Cash at bank and in hand	<u>1,376</u>
	1,376
Creditors: amounts falling due within one year	<u>(100)</u>
Net current liabilities	(100)
Total assets less current liabilities	<u>1,276</u>
	<u>1,276</u>
Capital and reserves	
Called up share capital	100
Profit and loss account	<u>1,376</u>
Shareholders' Funds	<u>1,276</u>

For the year ending 04 January 2026, the company was entitled to exemption from audit under section 359 of the Companies Act 2014 relating to small companies.

Directors responsibilities:

We, as director(s) of ELENARA RIA 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,

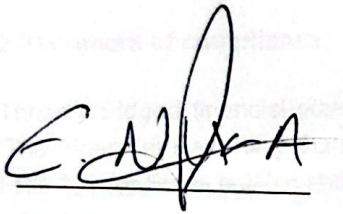
ELENARA RIA LIMITED

Abridged Statement of Financial Position (continued)

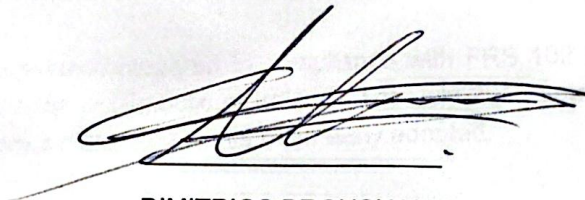
04 January 2026

*(E) the company has relied on the specified exemption contained in s.352 of the Companies Act 2014; 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:



Eleni Nika
Director



DIMITRIOS BROUSIANOS
Secretary

Company registration number: 744314

ELENARA RIA LIMITED

Notes to the Abridged Financial Statements

Year ended 04 January 2026

1 General information

The company is a private company limited by shares and is registered in Ireland. The address of the registered office is 3 CASTLEVIEW, KNOCKBOY, GRANTSTOWN, WATERFORD, X91 DE0H, Ireland.

2 Statement of compliance

These abridged financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to Republic of Ireland'. The July 2015 amendments to FRS 102 for Small entities and other minor amendments have been early adopted.

3 Accounting policies

BASIS OF PREPARATION

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

The abridged 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.

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

ELENARA RIA LIMITED

Notes to the Abridged Financial Statements (continued)

Year ended 04 January 2026

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 and are subsequently measured as follows: 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.

All 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.

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.

4 Average number of employees

ELENARA RIA LIMITED

Notes to the Abridged Financial Statements

(continued) Year ended 04 January 2026

5 Fixed assets

	Tangible assets
	€
Cost	
At 04 July 2025	0
At 04 January 2026	<u>0</u>
Depreciation	
At 04 January 2026	<u>0</u>
Carrying amount	
At 04 January 2026	<u>0</u>