Overall Certificate

For Financial Statements

Section 347 (2)(b), Companies Act 2014

Company Name: Synex Investment Limited

Company Number: 782722

Financial Year: 28 February 2025 to 30 June 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).

______________________________	______________________________
Mr Xing Xue	**Ms Bin Bin Dai**
Director	**Secretary**
31 March 2026	**31 March 2026**

Synex Investment Limited

Abridged Unaudited Financial Statements

for the financial period from 28 February 2025 (date of incorporation) to 30 June 2025

Company Number: 782722

Synex Investment Limited

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DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 28 February 2025 (date of incorporation) to 30 June 2025

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 period. Under that 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", applying Section 1A of that Standard, 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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.

Signed on behalf of the board

Ms Bin Bin Dai	**Mr Xing Xue**
Director	**Director**
31 March 2026	**31 March 2026**

Synex Investment Limited
BALANCE SHEET
as at 30 June 2025

	Notes	Jun 25 €	Feb 25 €
Fixed Assets			
Tangible assets	**7**	**1,740,811**	-
Current Assets			
Debtors	**8**	**193,000**	-
Cash and cash equivalents		**18,758**	-
		211,758	-
Creditors: amounts falling due within one year	**9**	**(895,280)**	-
Net Current Liabilities		**(683,522)**	-
Total Assets less Current Liabilities		**1,057,289**	-
Creditors: amounts falling due after more than one year	**10**	**(1,071,184)**	-
Net Liabilities		**(13,895)**	-
Capital and Reserves			
Called up share capital presented as equity		**100**	-
Retained earnings		**(13,995)**	-
Equity attributable to owners of the company		**(13,895)**	-

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Synex Investment 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 section 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of the 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 section 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 31 March 2026 and signed on its behalf by:

Ms Bin Bin Dai
Director

Mr Xing Xue
Director

Synex Investment Limited

STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital	**Retained earnings**	**Total**
	€	**€**	**€**
At 28 February 2024	-	-	-
Loss for the financial period	-	(13,995)	(13,995)
Net proceeds of equity Ordinary share issue	100	-	100
At 30 June 2025	**100**	**(13,995)**	**(13,895)**

1. General Information

Synex Investment Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 782722. The registered office of the company is Beamore Business Centre, Beamore Road, Drogheda Co. Louth.. The company engages in the buying and selling of property The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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 financial period ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the ‘Small Companies Regime’ in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Investment properties
Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

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.

Borrowing costs
Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Employee benefits
The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation
Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet 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.

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 Balance Sheet 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 Profit and Loss Account.

Ordinary share capital
The ordinary share capital of the company is presented as equity.

3. Adoption of FRS 102

This is the first set of financial statements prepared by Synex Investment Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

4. Period of financial statements

The financial statements are for the 4 month 3 days period from 28 February 2025 (date of incorporation) to 30 June 2025.

5. Interest payable and similar expenses

	Jun 25	Feb 25
	€	€
Interest	**2,762**	-

6. Employees

The average monthly number of employees, including directors, during the financial period was 0, (Feb 25 - 0).

Synex Investment Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period from 28 February 2025 (date of incorporation) to 30 June 2025

7. Tangible assets

	Investment properties	Total
	€	€
Cost		
At 28 February 2025	-	-
Additions	1,740,811	1,740,811
At 30 June 2025	1,740,811	1,740,811
Depreciation		
At 28 February 2025	-	-
At 30 June 2025	-	-
Net book value		
At 30 June 2025	**1,740,811**	**1,740,811**

8. Debtors

	Jun 25	Feb 25
	€	€
Amounts owed by group undertakings	**170,000**	-
Other debtors	**23,000**	-
	193,000	-

9. Creditors
Amounts falling due within one year

	Jun 25	Feb 25
	€	€
Amounts owed to credit institutions	**51,578**	-
Amounts owed to group undertakings	**830,000**	-
Accruals	**13,702**	-
	895,280	-

10. Creditors
Amounts falling due after more than one year

	Jun 25	Feb 25
	€	€
Bank loan	**1,071,184**	-
Loans		
Repayable in one year or less, or on demand	**51,578**	-
Repayable between one and two years	**54,217**	-
Repayable between two and five years	**179,869**	-
Repayable in five years or more	**837,098**	-
	1,122,762	-

11. Income Statement

	Jun 25
	€
At 28 February 2025	**-**
(Loss)/profit for the financial period	**(13,995)**
At 30 June 2025	**(13,995)**

12. Capital commitments

The company had no material capital commitments at the financial period-ended 30 June 2025.

13. Related party transactions

Transactions with group companies include ...

14. Parent company

The company regards DDLX Capital Limited as its parent company.

15. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 31 March 2026.