

**Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014**

Company Name: Fabijaniak Steel Detailing Limited

Company Number: 441515

Financial Year: 1 July 2024 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).

Fabijaniak

**Marcin Fabijaniak
Director**

Fabijaniak Monika

**Monika Fabijaniak
Secretary**

26 March 2026

Company Number: 441515

Fabijaniak Steel Detailing Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Fabijaniak Steel Detailing Limited
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Fabijaniak Steel Detailing Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards 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.

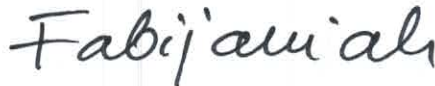
In preparing these financial statements, the directors are required to:

- select suitable accounting policies 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.

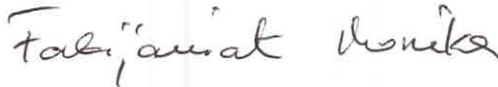
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with 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

Marcin Fabijaniak
Director



Monika Fabijaniak
Director



26 March 2026

Fabijaniak Steel Detailing Limited**BALANCE SHEET**

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	237	359
Current Assets			
Stocks	6	1,460	-
Debtors	7	220	119
Cash at bank and in hand		484	-
		<u>2,164</u>	<u>119</u>
Creditors: amounts falling due within one year	8	<u>(16,286)</u>	<u>(8,040)</u>
Net Current Liabilities		<u>(14,122)</u>	<u>(7,921)</u>
Total Assets less Current Liabilities		<u>(13,885)</u>	<u>(7,562)</u>
Capital and Reserves			
Called up share capital presented as equity		2,300	2,300
Retained earnings	9	<u>(16,185)</u>	<u>(9,862)</u>
Shareholders' Deficit	10	<u>(13,885)</u>	<u>(7,562)</u>

We as Directors of Fabijaniak Steel Detailing 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 358 are satisfied,

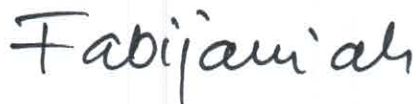
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 year and of its profit or loss for such a financial year 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 26 March 2026 and signed on its behalf by:

Marcin Fabijaniak
Director



Monika Fabijaniak
Director



Fabijaniak Steel Detailing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of 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 year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement 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.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery - 15% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Taxation

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

Foreign currencies

No such transactions arose during the year.

Ordinary share capital

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

2.	Operating loss	2025	2024
		€	€
	Operating loss is stated after charging:		
	Depreciation of tangible assets	<u>122</u>	<u>678</u>

Fabijaniak Steel Detailing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

4. Tax on loss

	2025	2024
	€	€

Analysis of charge in the financial year

Current tax:

Corporation tax

	-	-
	-	-

No charge to tax arises due to tax losses incurred.

5. Tangible assets

	Plant and machinery	Total
	€	€
Cost		
At 1 July 2024	33,313	33,313
	33,313	33,313
At 30 June 2025	33,313	33,313
	33,313	33,313
Depreciation		
At 1 July 2024	32,954	32,954
Charge for the financial year	122	122
	33,076	33,076
At 30 June 2025	33,076	33,076
	33,076	33,076
Net book value		
At 30 June 2025	237	237
	237	237
At 30 June 2024	359	359
	359	359

6. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	1,460	-
	1,460	-

7. Debtors

	2025	2024
	€	€
Taxation	181	-
Prepayments	39	119
	220	119

8. Creditors

	2025	2024
	€	€
Amounts falling due within one year		
Amounts owed to credit institutions	-	30
Directors' current accounts (Note 12)	15,667	7,691
Accruals	619	319
	16,286	8,040

Fabijaniak Steel Detailing Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

9. Profit and loss account

	2025 €	2024 €
At 1 July 2024	(9,862)	(8,792)
Loss for the financial year	<u>(6,323)</u>	<u>(1,070)</u>
At 30 June 2025	<u><u>(16,185)</u></u>	<u><u>(9,862)</u></u>

10. Reconciliation of movements in shareholders' funds

	2025 €	2024 €
Loss for the financial year	(6,323)	(1,070)
Opening shareholders' funds	<u>(7,562)</u>	<u>(6,492)</u>
Closing shareholders' funds	<u><u>(13,885)</u></u>	<u><u>(7,562)</u></u>

11. Capital commitments

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

12. Directors' transactions

The following amounts are repayable to the directors:

	2025 €	2024 €
Marcin Fabijaniak	<u>15,667</u>	<u>7,691</u>

13. Post-Balance Sheet Events

No events have impacted on the company's operating and financial performance.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 26 March 2026.