
MESSINA INVESTMENTS LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

MESSINA INVESTMENTS LIMITED

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MESSINA INVESTMENTS LIMITED

COMPANY INFORMATION

DIRECTORS	Robert Ball Albert John Farrell
COMPANY SECRETARY	Albert John Farrell
REGISTERED NUMBER	303081
REGISTERED OFFICE	49 Beechpark Road Foxrock Dublin 18
ACCOUNTANTS	Crowe Ireland Chartered Accountants 40 Mespil Road Dublin 4 D04 C2N4

MESSINA INVESTMENTS LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF MESSINA INVESTMENTS LIMITED
FOR THE YEAR ENDED 31 MARCH 2025**


In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Messina Investments Limited for the year ended 31 March 2025 which comprise the Profit and Loss Account and the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

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

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 March 2025 your duty to ensure that Messina Investments Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Messina Investments Limited. You consider that Messina Investments Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Messina Investments 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 financial statements.

DocuSigned by:

Signed: _____
Crowe Ireland
Chartered Accountants
40 Mespil Road
Dublin 4
D04 C2N4
Date: 18/2/2026

MESSINA INVESTMENTS LIMITED

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 €	2024 €
Profit before taxation		-	-
Tax on profit		-	-
Profit		-	-

MESSINA INVESTMENTS LIMITED

**BALANCE SHEET
AS AT 31 MARCH 2025**

	2025	2024
	€	€
Current assets	3	3
Net assets	3	3
Called up share capital presented as equity	3	3
Capital and reserves	3	3

These financial statements have been prepared in accordance with the micro-companies regime.

We, as Directors of Messina Investments Limited, state that:

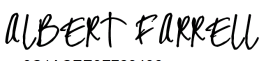
(a) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.


(b) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.

(c) 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 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) 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.

The financial statements were approved and authorised for issue by the board:

DocuSigned by:

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Albert John Farrell
Director

Signed by:

0710B3FA124E4F4...
Robert Ball
Director

Date: 11/2/2026

18/2/2026

The notes on pages 5 to 6 form part of these financial statements.

MESSINA INVESTMENTS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. GENERAL INFORMATION

Messina Investments Limited is primarily engaged in holding shares as a trustee. The registered office is 49 Beechpark Road, Foxrock, Dublin 18.

The company is a limited company incorporated and domiciled in Ireland and its company registration number is 303081. The Company is tax resident in Ireland.

The Company's functional and presentational currency is Euro.

2. ACCOUNTING POLICIES**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The Company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

2.2 TAXATION

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

2.3 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.4 FINANCIAL INSTRUMENTS

Financial instruments are initially measured at cost, being the transaction price adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets.

2.5 ORDINARY SHARE CAPITAL

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

MESSINA INVESTMENTS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. SHARE CAPITAL

	2025	2024
	€	€
Authorised		
1,000,000 (2024 - 1,000,000) Ordinary shares of €1.269738 each	1,269,738	1,269,738
	<u><u> </u></u>	<u><u> </u></u>
Allotted, called up and fully paid		
2 (2024 - 2) Ordinary shares of €1.269738 each	3	3
	<u><u> </u></u>	<u><u> </u></u>

4. APPROPRIATION OF PROFIT & LOSS ACCOUNT

There was no movement in the Profit and Loss Account during the year or previous period. The balance at the end of the year was €NIL (2024: €NIL).