

Registration Number 342601

NIRVANNA PROPERTY HOLDINGS LIMITED

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2025

NIRVANNA PROPERTY HOLDINGS LIMITED

DIRECTORS RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the annual 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.

GENERAL RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or Loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 reason for any material departure from those standards.
- 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 and loss of the company to be determined with reasonable accuracy and 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.

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 3 to 4 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have been made available to Nestor & Co., Certified Public Accountant all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st May 2025

On behalf of the board

Una Fleming
Director

Thomas Fleming
Director

Date: 29 January 2026

NIRVANNA PROPERTY HOLDINGS LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 MAY 2025**

	2025		2024	
	€	€	€	€
CAPITAL AND RESERVES		=====		=====
		=====		=====
		=====		=====

We, as Directors of Nirvana Property Holdings 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 is complied with,

(c) No notice under subsection (1) of Section 334 has in accordance with subsection (2) of that section been served on the company, and

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep proper books of account and to prepare accounts 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 Section 352 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 Section 353 Companies Act 2014.

The financial statements were approved by the Board on 29 January 2026 and signed on its behalf by

Una Fleming
Director

Thomas Fleming
Director

NIRVANNA PROPERTY HOLDINGS LIMITED.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

1. ACCOUNTING POLICIES

The significant accounting policies adopted by the company in the preparation of these financial statements are as follows:

1.1. BASIS OF ACCOUNTING

The financial statements are prepared under the historical cost convention, and comply with the standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland " (FRS 102).

The financial statements are prepared in Euro which is the functional currency of the company.

1.2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand and at bank together with demand deposits. Bank overdrafts are shown within borrowings in current liabilities.

2. DIRECTORS & SECRETARIES INTERESTS IN SHARES

The director's interests in the company at the beginning and end of the year were as follows:

	Thomas Fleming €1 Ordinary Shares	Una Fleming €1 Ordinary Shares	Sean Fleming €1 Ordinary Shares	Total
At the beginning of the year	34	33	33	100
At the end of the year	34	33	33	100

3. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 29 January 2026.