



## **AMR Investment & Management**

### **Abridged Unaudited Financial Statements**

**for the financial period from 15 August 2024 (date of incorporation) to 31 July 2025**

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# AMR Investment & Management

## STATEMENT OF FINANCIAL POSITION

as at 31 July 2025

	Notes	2025 €
<b>Current Assets</b>		
Debtors	6	107,330
Cash and cash equivalents		26,533
		<u>133,863</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>(115,632)</u>
<b>Net Current Assets</b>		<u>18,231</u>
<b>Total Assets less Current Liabilities</b>		<u>18,231</u>
<b>Creditors:</b>		
amounts falling due after more than one year	8	(1,544)
<b>Net Assets</b>		<u><u>16,687</u></u>
<b>Equity</b>		
Called up share capital presented as equity		100
Retained earnings		16,587
<b>Equity attributable to owners of the company</b>		<u><u>16,687</u></u>

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.

I as Director of AMR Investment & Management, 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) I 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 16 March 2026 and signed on its behalf by:**

**Mr Abdel-Malek Riad**  
Director

# AMR Investment & Management

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 15 August 2024 (date of incorporation) to 31 July 2025

### 1. General Information

AMR Investment & Management is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 769749. The registered office of the company is 26 Fitzwilliam Street Upper, Dublin 2, Co Dublin which is also the principal place of business of the company. The principal activity of the company is providing consultancy services. 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 31 July 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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.

#### Revenue

Revenue comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

#### 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

#### 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.

#### 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 Statement of Financial Position 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 Statement of Financial Position date.

## AMR Investment & Management

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 15 August 2024 (date of incorporation) to 31 July 2025

### Ordinary share capital

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

### 3. Period of financial statements

The financial statements are for the 11 month 17 days period from 15 August 2024 (date of incorporation) to 31 July 2025.

### 4. Statement on previous periods

The company did not present financial statements for previous periods.

### 5. Employees

The average monthly number of employees, including director, during the financial period was 1, (2024 - 0).

	<b>2025 Number</b>
Director	1
	<u>1</u>
<b>6. Debtors</b>	<b>2025 €</b>
Trade debtors	107,230
Other debtors	100
	<u>107,330</u>
	<u>107,330</u>
<b>7. Creditors</b>	<b>2025 €</b>
<b>Amounts falling due within one year</b>	
Taxation	25,382
Accruals	3,250
Deferred Income	87,000
	<u>115,632</u>
	<u>115,632</u>
<b>8. Creditors</b>	<b>2025 €</b>
<b>Amounts falling due after more than one year</b>	
Director's loan accounts	1,544
	<u>1,544</u>
	<u>1,544</u>
<b>9. Income Statement</b>	<b>2025 €</b>
At 15 August 2024	-
Profit for the financial period	16,587
	<u>16,587</u>
At 31 July 2025	16,587
	<u>16,587</u>
	<u>16,587</u>
<b>10. Capital commitments</b>	
The company had no material capital commitments at the financial period-ended 31 July 2025.	

# AMR Investment & Management

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 15 August 2024 (date of incorporation) to 31 July 2025

### 11. Director's transactions

The following amounts are repayable to the director:

Mr Abdel-Malek Riad

2025

€

1,544

### 12. Events After the End of the Reporting Period

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

### 13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 16 March 2026.