

ISHLAWN HOLDINGS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ISHLAWN HOLDINGS LIMITED

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ISHLAWN HOLDINGS LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025**

	Note	2025 €	2024 €
Fixed assets			
Financial assets	4	200	200
		200	200
Current assets			
Cash at bank and in hand	5	100	100
		100	100
Total assets less current liabilities		300	300
Net assets		300	300
Capital and reserves			
Called up share capital presented as equity		300	300
Shareholders' funds		300	300

We, as directors of Ishlawn Holdings Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.
- (c) the company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.
- (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 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.
- (f) the company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it 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 of the Companies Act 2014.

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

Bartley Regan
Director

John Regan
Director

Date: 21 January 2026

Date: 21 January 2026

The notes on pages 3 to 4 form part of these financial statements.

ISHLAWN HOLDINGS LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2025**

	Called up share capital	Total equity
	€	€
At 1 July 2023	100	100
Contributions by and distributions to owners		
Shares issued during the period	200	200
At 1 April 2024	300	300
At 31 March 2025	300	300

The notes on pages 3 to 4 form part of these financial statements.

ISHLAWN HOLDINGS LIMITED

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

1. General information

Ishlawn Holdings Limited is a company limited by shares incorporated in the Republic of Ireland on the 10th August 2022. The registered office is Unit 14, The Courtyard, Kilcarbery Park, Nangor Road, Dublin 22 which is also the principal place of business of the company. The financial statements have been presented in Euro(€) which is also the functional currency of the company. The nature of the company operations and its principle activities are set out in the directors' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

2.2 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

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 Exemption from consolidation

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies regime.

These financial statements are the company's separate financial statements.

2.5 Ordinary share capital

The ordinary share capital is presented as equity.

3. Employees

The company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

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

4. Financial assets

	Investments in subsidiary companies €
Cost or valuation	
At 1 April 2024	200
At 31 March 2025	<u>200</u>

On 25th March 2024, the company acquired 100% shareholding in Cyclone Property Investments Limited in exchange for the issue of 100 ordinary shares and 100% shareholding in Oakway Environmental and Civil Engineering Limited in exchange for the issue of 100 ordinary shares.

5. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	100	100
	<u>100</u>	<u>100</u>

6. Share capital

	2025 €	2024 €
Authorised, allotted, called up and fully paid		
300 (2024 - 300) Ordinary shares of €1.00 each	300	300
	<u>300</u>	<u>300</u>

7. Post balance sheet events

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

8. Approval of financial statements

The board of directors approved these financial statements for issue on 21 January 2026