

Company Number: 767771

Sike Films Limited

Abridged Unaudited Financial Statements

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

Sike Films Limited
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Sike Films Limited

DIRECTORS AND OTHER INFORMATION

Directors	Simon Keenan (Appointed 15 July 2024) Aisling Duffy (Appointed 15 July 2024)
Company Secretary	Simon Keenan (Appointed 15 July 2024)
Company Number	767771
Registered Office and Business Address	13 Connawood Copse Bray Co. Wicklow A98TY03
Accountants	Xeinadin 74 Northumberland Road Ballsbridge Dublin 4 D04 XF75 Ireland

Sike Films Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

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

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 period end date and of the profit or loss of the company for the financial period 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

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 been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Xeinadin, all the company's accounting records and provided all the information, books and documents necessary for 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 financial period from 15 July 2024 (date of incorporation) to 31 December 2025."

Signed on behalf of the board

Simon Keenan
Director

11 March 2026

Aisling Duffy
Director

11 March 2026

Sike Films Limited
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Sike Films Limited for the financial period from 15 July 2024 (date of incorporation) to 31 December 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial period from 15 July 2024 (date of incorporation) to 31 December 2025 as set out on pages 6 to 11 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Sike Films Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements 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 them 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 the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by our regulatory bodies and have complied with the relevant ethical guidance laid down by our regulatory bodies relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the period ended 31 December 2025 your duty to ensure that Sike Films Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Sike Films Limited. You consider that Sike Films Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Sike Films Limited. For this reason, we have not verified the adequacy, 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 statutory abridged financial statements.

XEINADIN
74 Northumberland Road
Ballsbridge
Dublin 4
D04 XF75
Ireland

11 March 2026

Sike Films Limited
BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €
Fixed Assets		
Tangible assets	8	28,252
Current Assets		
Debtors	9	12,068
Cash and cash equivalents		2,779
		14,847
Creditors: amounts falling due within one year	10	(4,862)
Net Current Assets		9,985
Total Assets less Current Liabilities		38,237
Creditors: amounts falling due after more than one year	11	(4,908)
Net Assets		33,329
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		33,229
Equity attributable to owners of the company		33,329

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.

We as Directors of Sike Films 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 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 11 March 2026 and signed on its behalf by:

Simon Keenan
Director

Aisling Duffy
Director

Sike Films Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	33,229	33,229
Net proceeds of equity Ordinary share issue	100	-	100
At 31 December 2025	100	33,229	33,329

Sike Films Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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

1. General Information

Sike Films Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 767771. The registered office of the company is 13 Connawood Copse, Bray, Co. Wicklow, A98TY03 which is also the principal place of business of the company. The principal activity of the company is Digital Imaging 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 December 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. 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.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. 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:

Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% 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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

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.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Sike Films Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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

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 Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

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 17 month 17 days period from 15 July 2024 (date of incorporation) to 31 December 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Operating profit

Dec 25
€

Operating profit is stated after charging:

Depreciation of tangible assets

4,037

6. Interest payable and similar expenses

Dec 25
€

Interest

1,160

7. Employees

The average monthly number of employees, including directors, during the financial period was 1, (Jul 24 - 0).

Dec 25
Number

Director

1

Sike Films Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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

8. Tangible assets			
	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 15 July 2024	-	-	-
Additions	9,389	22,900	32,289
	<hr/>	<hr/>	<hr/>
At 31 December 2025	9,389	22,900	32,289
	<hr/>	<hr/>	<hr/>
Depreciation			
At 15 July 2024	-	-	-
Charge for the financial period	1,174	2,863	4,037
	<hr/>	<hr/>	<hr/>
At 31 December 2025	1,174	2,863	4,037
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 December 2025	8,215	20,037	28,252
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
9. Debtors			Dec 25
			€
Taxation and social welfare			10,230
Prepayments			1,838
			<hr/>
			12,068
			<hr/> <hr/>
10. Creditors			Dec 25
Amounts falling due within one year			€
Net obligations under finance leases and hire purchase contracts			2,980
Taxation and social welfare			1,660
Directors' current accounts (Note 14)			958
Other creditors			(3,986)
Accruals			3,250
			<hr/>
			4,862
			<hr/> <hr/>
11. Creditors			Dec 25
Amounts falling due after more than one year			€
Finance leases and hire purchase contracts			4,908
			<hr/> <hr/>
Net obligations under finance leases and hire purchase contracts			
Repayable within one year			3,927
Repayable between one and five years			4,908
			<hr/>
			8,835
Finance charges and interest allocated to future accounting periods			(947)
			<hr/>
			7,888
			<hr/> <hr/>

Sike Films Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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

12. Income Statement

	Dec 25 €
At 15 July 2024	-
Profit for the financial period	<u>33,229</u>
At 31 December 2025	<u><u>33,229</u></u>

13. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

14. Directors' remuneration and transactions

	Dec 25 €
Remuneration	110,000
Pension contributions	4,500
	<u>114,500</u>

The following amounts are repayable to the directors:

	Dec 25 €
Simon Keenan	<u>958</u>

15. Post-Balance Sheet Events

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 11 March 2026.

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

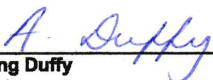
Company Name: Sike Films Limited

Company Number: 767771

Financial Year: 15 July 2024 to 31 December 2025

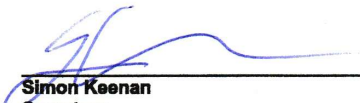
CERTIFICATE:

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).



Aisling Duffy
Director

11 March 2026



Simon Keenan
Secretary

11 March 2026