

Registration Number 721674

Yes Development Limited

Abridged accounts

for the year ended 31 December 2025

Yes Developments Limited

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Yes Developments Limited

Directors and other

information

Directors	Angrej Singh
Secretary	Baljit Kaur
Company number	721674
Registered office	1 Abbeywood Park, Lucan Dublin 22
Accountants	Donal Ryan & Associates 32 Manor Street Dublin 7

Yes Developments Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

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 Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end and of the profit or loss of the company 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 reasons 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 4 to 6 :

- 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 Donal Ryan & Associates all the company's accounting records and provided all the information, books or documents 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 December 2025.

Yes Developments Limited

On behalf of the board


Angrej Singh

Director

Director

Date:

10/01/2026

Yes Developments Limited

**Abridged balance sheet
as at 31 December 2025**

	Notes	€	2025	€	€	2024	€
Non-Current assets							
Plant & Machines		46,125			53,812		
			46,125			53,812	
Current assets							
Cash at bank and in hand		<u>1,004</u>			<u>8,300</u>		
Creditors: amounts falling due within one year	4	<u>(69,947)</u>			<u>(72,639)</u>		
Net current assets			<u>(68,943)</u>			<u>(64,339)</u>	
Total assets less current liabilities			(22,818)			(10,526)	
Net assets			<u>(22,818)</u>			<u>(10,526)</u>	
Capital and reserves							
Called up share capital	5		100			100	
Profit and loss account			<u>(22,918)</u>			<u>(10,626)</u>	
			(22,818)			(10,526)	

Equity shareholders' funds

We, as directors of Yes Developments Limited, state that:

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of 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 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 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.

We, as director(s) of , state that - The company has relied on the specified exemption contained in section 352 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 confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The abridged accounts were approved by the Board on and signed on its behalf by


Angrej Singh
Director

Director

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

**Notes to the abridged financial statements
for the year ended 31 December 2025**

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared on the going concern basis under the historical cost convention. The financial statements comply with the financial reporting standards of the Financial Reporting Council, as promulgated by the Association of Chartered Certified Accountants and the Companies Act 2014.

1.2. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Cash flow statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.4. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting

2. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/12/24	01/01/24
Navnoor Singh	100	100

Directors retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

3. Transactions with directors

There were no transaction of share transfers during the period

Yes Development Limited

**Notes to the abridged financial statements
for the year ended 31 December 2025**

..... continued	2025	2024
Creditors: amounts falling due	€	€
within one year		
<i>Other creditors</i>		
Directors' accounts	66,000	63,000
<i>Taxation creditors</i>		
Trade Creditors	2,230	5,230
Tax Creditors	1,717	4,409
	69,947	72,639
	2025	2024
Share capital	€	€
Authorised equity		
1000,000 Ordinary shares of €1 each	1000,000	1000,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100

4. APB Ethical Standard - Provisions Available for Small Entities

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the Revenue Commissioners and assist with the preparation of the financial statements.

5. Accounting Periods

The current accounts are for one year.