

NEWLYNE CAPITAL LIMITED
ABRIDGED FINANCIAL STATEMENTS
PERIOD ENDED 31 DECEMBER 2025

NEWLYNE CAPITAL LIMITED
BALANCE SHEET AS AT 31 DECEMBER 2025

	<i>Notes</i>	31 December 2025		31 December 2024	
		<i>Euro</i>	<i>Euro</i>	<i>Euro</i>	<i>Euro</i>
Fixed Assets	4				
Tangible Assets			5,873		578
Investments			2,055		2,055
Current Assets					
Debtors		15,181		321,891	
Cash at bank and in hand		<u>177,730</u>		<u>88,160</u>	
		192,911		410,051	
Creditors: Amounts falling due within one year	5	<u>(63,461)</u>		<u>(85,386)</u>	
Net Current Assets / (Liabilities)			<u>129,450</u>		<u>324,665</u>
Total Assets less Total Liabilities			<u>137,378</u>		<u>327,298</u>
Capital and Reserves					
Called-Up Share Capital			100		100
Retained Earnings	6		<u>137,278</u>		<u>327,198</u>
			<u>137,378</u>		<u>327,298</u>

We, as Directors of NEWLYNE CAPITAL 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 s.358 are satisfied,
- c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 s.352 Companies Act 2014 (as a micro company) on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime.

These financial statements were approved by the board of directors and authorised for issue on 8 March 2026, and are signed on behalf of the board by:

Mary Fitzmaurice
Director

Gary Conway
Secretary

Company registration number: 461555

NEWLYNE CAPITAL LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS AS AT 31 DECEMBER
2025

1. General Information

Newlyne Capital Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 461555 and the address of the registered office is 7 Aughadreenagh Drive, Stradone, Co Cavan, Ireland.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 105, ‘The Financial Reporting Standard applicable to the Micro-entities regime’,

3. Accounting Policies

The significant accounting policies adopted by the Company are as follows:

3.1. Basis of Preparation

The financial statements have been prepared under the historical cost basis.

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

3.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

3.3. Investments

Fixed asset investments are initially measured at cost, and are subsequently measured at cost less provision for diminution in value.

3.4 Taxation

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

4. Fixed Assets

	Intangible assets	Tangible fixed assets	Investments	Total
	<i>Euro</i>	<i>Euro</i>	<i>Euro</i>	<i>Euro</i>
Cost				
At 1 January 2025	617	6,782	9,622	17,021
Additions	-	6,676	-	6,676
Disposals	<u>(553)</u>	<u>(2,392)</u>	-	<u>(2,945)</u>
At 31 December 2025	<u>64</u>	<u>11,066</u>	<u>9,622</u>	<u>20,752</u>
Depreciation				
At 1 January 2025	617	6,204	7,567	14,388
Disposals	(553)	(2,087)	-	(2,640)
Charge for year	-	<u>1,076</u>	-	<u>1,076</u>
At 31 December 2025	<u>64</u>	<u>5,193</u>	<u>7,567</u>	<u>12,824</u>
Net Book Value				
At 1 January 2025	=	<u>578</u>	<u>2,055</u>	<u>2,633</u>
At 31 December 2025	=	<u>5,873</u>	<u>2,055</u>	<u>7,928</u>

5. Creditors: Amounts Falling Due Within One Year

	2025	2024
	<i>Euro</i>	<i>Euro</i>
Other Creditors	<u>63,461</u>	<u>85,386</u>

Included in Other Creditors are amounts related to taxation, as follows:

Corporation Tax	<u>(8,154)</u>	<u>6,021</u>
PAYE / PRSI / USC	<u>13,239</u>	<u>2,873</u>
VAT	<u>11,559</u>	<u>23,900</u>

6. Equity Reserves

	Profit and loss account	Total
	<i>Euro</i>	<i>Euro</i>
At 1 January 2025	327,198	327,198
(Loss) / retained profit	<u>(189,920)</u>	<u>(189,920)</u>
At 31 December 2025	<u>137,278</u>	<u>137,278</u>