
SOHELMAHI ENTERPRISES LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

SOHELMAHI ENTERPRISES LIMITED

COMPANY INFORMATION

Director	Kabir uddin Ahammed
Company secretary	Rezaul Karim
Registered number	432481
Registered office	3 Butter Milk Walk Middle Street Galway
Trading Address	3 Buttermilk Walk Middle Street Galway
Accountants	Frank McDonagh Accountants & Registered Auditors Shangort Knocknacarra Cross Galway

SOHELMAHI ENTERPRISES LIMITED

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SOHELMAHI ENTERPRISES LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 JANUARY 2026**

	2026 €	2025 €
Creditors: amounts falling due within one year	(41,941)	(35,977)
Net current liabilities	(41,941)	(35,977)
Total assets less current liabilities	(41,941)	(35,977)
Net liabilities	(41,941)	(35,977)
Capital and reserves	(41,941)	(35,977)

Appropriation of Profit and loss account

	2026 €	2025 €
Profit and loss account brought forward at the beginning of the year	(36,097)	(24,465)
Other movement in the profit and loss account	(5,964)	(11,632)
	(42,061)	(36,097)

General information

Sohelmahi Enterprises Limited is a members limited liability Company registered in Ireland registered Number 432481, its business is the operation of a restaurant and food takeaway business

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

I, as director of Sohelmahi Enterprises 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 members 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 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); 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.

SOHELMAHI ENTERPRISES LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2026**

The financial statements were approved by the sole director:

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Kabir uddin Ahammed
Director

Date: 1 April 2026

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

SOHELMAHI ENTERPRISES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with applicable accounting standards the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

1.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

1.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

SOHELMAHI ENTERPRISES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2026**

1. Accounting policies (continued)

1.3 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	- 12.50%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Profit and loss account.

1.4 Financial instruments

Financial instruments are initially measured at cost, being the transaction price adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets.

1.5 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.