

Registration number 695896

CIPRIAN ENGINEERING LIMITED

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED 18 MAY 2025

Contents

Directors and other information	3
Directors' Responsibilities Statement	4
Balance sheet	5-6
Notes to the full financial statements including Statement of Accounting Policies	7-9

DIRECTORS AND OTHER INFORMATION

Director	CIPRIAN STEFAN ANTON
Company Secretary	LAURENTIU COSTINEL ROTARU
Company number	695896
Place of Registration	Republic of Ireland
Legal Form	Private Limited Company Ltd
Registered office	MIZZONI'S, 191 EMMET ROAD, DUBLIN, DUBLIN, D08 K351, Ireland
Business address	MIZZONI'S, 191 EMMET ROAD, DUBLIN, DUBLIN, D08 K351, Ireland

DIRECTOR RESPONSABILITIE STATEMENT

These financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 year. Under the 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" 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 year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.
- make judgments 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.

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 18/05/2025.

Director	Secretary	Date:
CIPRIAN STEFAN ANTON	LAURENTIU ROTARU	09/01/2026

BALANCE SHEET**as of 18TH Of MAY 2025**

CIPRIAN ENGINEERING LIMITED**NON-CURRENT ASSETS**

Motor Car	€	7,368
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Total Non Current Assets	€	7,368
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CURRENT ASSETS

Cash and Cash Equivalents	€	367,905
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RCT Account	€	9,785
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Total Current Assets:	€	377,691
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CURRENT LIABILITIES

PAYE & PRSI Payable	€	863
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Corporation tax current year	€	33,501
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Total Liabilities	€	34,364
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Net Current Assets/(Liab)	€	343,326
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TOTAL NET ASSETS:	€	350,694
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CAPITAL & RESERVES

SHARE CAPITAL	€	100
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NET PROFIT/LOSS	€	283,107
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PROFIT BROUGHT FORW	€	67,487
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TOTAL CAPITAL & LIABILITY	€	350,694
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I, as director of CIPRIAN ENGINEERING LIMITED state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied.
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2).
- 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 financial

BALANCE SHEET (continued)

as of 18TH Of MAY 2025

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.

• the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements were approved by the board of directors on 09/01/2026 and signed on behalf of the board by:

Director

CIPRIAN STEFAN ANTON

Secretary

LAURENTIU ROTARU

Date:

09/01/2026

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 18 MAY 2025

Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss. The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Cash flow statement

The company meets the size criteria for a small company set by the Section 352 Companies Act, 2014, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.5% Straight line
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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.

Trade and other creditor

Trade and other creditor are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad 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.

Employees

The average monthly number of employees, including directors, during the year was 1.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 18 MAY 2025 (continued)

Share capital

Authorised equity

100 Ordinary shares of €1 each

Allotted, called up and fully paid equity

100 Ordinary shares of €1 each

Equity Shares

100 Ordinary shares of €1 each

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

18 MAY 2025

CIPRIAN STEFAN ANTON 100

Accounting Periods

19/05/2024 - 18/05/2025

Approval of financial statements

The financial statements were approved by the Board on: 09/01/2026.