

Company registration number: 703498

Sambreel Limited

Unaudited abridged financial statements

for the financial year ended 31 December 2025

Sambreef Limited

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Directors declaration	3
Balance sheet	4 - 5
Notes to the abridged financial statements	6 - 8

Sambreel Limited

Directors and other information

Directors	Oonagh Foran Emmet Hogan
Secretary	Emmet Hogan
Company number	703498
Registered office	2061 Tullyville Maddenstown The Curragh Co Kildare
Business address	2061 Tullyville Maddenstown The Curragh Co Kildare
Accountants	F.D.C. and Associates Ltd F.D.C. House Wellington Road Cork
Bankers	Bank of Ireland South Main Street Bandon Co Cork Allied Irish Banks PLC South Main Street Bandon Co Cork
Solicitors	R Neville & Co Old Bank House South Main Street Bandon Co Cork

Sambreel Limited

Directors responsibilities statement

These abridged 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.

Signed on behalf of the board on 11 February 2026



Oonagh Foran
Director



Emmet Hogan
Director

Sambreeel Limited


Directors responsibilities statement

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 7 to 12 - 13

- 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 judgments 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 F.D.C. and Associates Ltd, the company's accounting records and provided all the information 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 year ended 31 December 2025

Signed on behalf of the board on 11 February 2026



Oonagh Foran
Director



Emmet Hogan
Director

Sambreeel Limited

**Balance sheet
As at 31 December 2025**

	Note	2025 €	€	2024 €	€
Current assets					
Debtors	5	162,432		249,042	
Cash at bank and in hand		111,713		70,411	
		<u>274,145</u>		<u>319,453</u>	
Creditors: amounts falling due within one year					
	6	(140,281)		(204,685)	
Net current assets			133,864		114,768
Total assets less current liabilities			<u>133,864</u>		<u>114,768</u>
Net assets			<u>133,864</u>		<u>114,768</u>
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			133,764		114,668
Shareholders funds			<u>133,864</u>		<u>114,768</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 6 to 8 form part of these abridged financial statements.

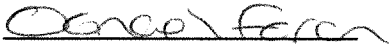
Sambreel Limited

**Balance sheet (continued)
As at 31 December 2025**

We, as directors of Sambreel 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 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; and
- 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 abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 11 February 2026 and signed on behalf of the board by:



Oonagh Foran
Director



Emmet Hogan
Director

The notes on pages 6 to 8 form part of these abridged financial statements.

Sambreel Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 2061 Tullyville, Maddenstown, The Curragh, Co Kildare.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. 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.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

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.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Sambreel Limited

Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price.

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	114,668	101,670
Profit for the financial year	19,096	12,998
At the end of the financial year	<u>133,764</u>	<u>114,668</u>

5. Debtors

	2025	2024
	€	€
Trade debtors	152,686	237,461
Other debtors	9,746	11,581
	<u>162,432</u>	<u>249,042</u>

6. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	136,811	202,086
Other creditors including tax and social insurance	2,470	1,599
Accruals	1,000	1,000
	<u>140,281</u>	<u>204,685</u>

Sambreel Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

7. Events after the end of the reporting period

There have been no significant events since the Balance Sheet date that would require disclosure in or adjustment to the financial statements.

8. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	917	917
At the end of the financial year	<u>917</u>	<u>917</u>

Disclosure for each director or other person is as follows:

Oonagh Foran

	2025	2024
	€	€
At the start of the financial year	917	917
At the end of the financial year	<u>917</u>	<u>917</u>

9. Related party transactions

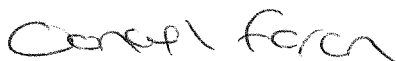
During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	€	€	€	€
Orroroco Teo	<u>738,826</u>	<u>1,685,709</u>	<u>(32,899)</u>	<u>(78,459)</u>

Sambreel Limited purchased haulage and management services during the year from Orroroco Teo which has similar directors and shareholders therefore a related party.

10. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 11 February 2026.



Oonagh Foran
Director



Emmet Hogan
Director