

**KOREKT BOOKS LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
Year ended 31 July 2025

**For filing with Registrar of Companies**

**Registered No. 610024**

**KOREKT BOOKS LIMITED**  
**Abridged Financial Statements**  
**Year ended 31 July 2025**

<b>CONTENTS</b>	<b>PAGE</b>
Accountant's report	3
Director's Responsibilities Statement and Declaration on unaudited statutory financial	4
Year ended 31 July 2025	5
Notes to the abridged accounts	6

# **INDEPENDENT ACCOUNTANTS' SPECIAL REPORT TO THE DIRECTORS OF KOREKT BOOKS LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

On 13 April 2026, I reported, as accountant of Korekt Books Limited, to the directors of the company on the copy of the abridged financial statements for the year ended 31 July 2025 on pages 5 and 6, and my report was as follows:

I have examined:

1. The abridged financial statements for the year ended 31 July 2025 on pages 5 and 6 which the directors of Korekt Books Limited propose to annex to the annual return of the company; and
2. The statutory financial statements which form the basis of those abridged financial statements.

## **Respective responsibilities of directors and accountants**

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is my responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 352 to 354 of the Act and to report my opinion to you.

## **Basis of opinion**

I have carried out the procedures I consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of my work for the purpose of this report does not include examining or dealing with events after the date of my report on the full financial statements.

## **Opinion**

In my opinion, the director is entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of sections 352 to 353 of that Act.

## **Other information**

On 13 April 2026, I reported, as accountant of Korekt Books Limited, to the members of the company's statutory financial statements for the year ended 31 July 2025 and my report was as follows:

I compiled the statutory financial statements in accordance with the guidance contained in M14 (Revised) compiling and reporting on statutory financial statements not subject to audit from the accounting records and information and explanations supplied to me by the director.

I have not audited or otherwise attempted to verify the accuracy or completeness of such reports, information and explanations and, accordingly, express no opinion on the financial statements.

*Maureen O'Toole*

Maureen O'Toole  
Certified Public Accountant  
Location: Dublin  
Date: 13 April 2026

**KOREKT BOOKS LIMITED**  
**DIRECTOR'S RESPONSIBILITES STATEMENT**  
**Year ended 31 July 2025**

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare statutory financial statements for each financial year, which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the director is required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the statutory 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 statutory 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 and enable him to ensure that the statutory financial statements and director 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.

**Directors' declaration on unaudited financial statements**

In relation to the statutory financial statements as set out on pages 5 and 6:

The director approves these statutory financial statements and confirm that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. The accounts been prepared on the basis that while it has not commenced to trade, it may at some point do so and so the balance sheet has remained unchanged.

The director confirms that he has made available to Maureen O'Toole, Accountant, the company's accounting records and provided all the information necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 July 2025.

On behalf of the board

*Danny O'Connell*  
Signature  
Danny O'Connell  
Director  
Date: 13 April 2026

**KOREKT BOOKS LIMITED**  
**ABRIDGED BALANCE SHEET**  
Year ended **31 July 2025**

	Note	2025 €	2024 €
<b>Current Assets</b>			
Cash at bank and in hand		3	3
Net assets/(liabilities)		3	3
<b>Capital and Reserves</b>			
Called up share capital presented as equity		3	3
Total shareholders' funds - all equity		3	3

I, as director of Korekt Books Limited, state that:

(a) The company is availing itself of the audit exemption (and the exemption shall be expressed to be 'the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014'),

(b) The company is availing itself of the audit exemption on the grounds that section 358 or 359, as appropriate, 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) The director acknowledges the obligations of the company, under this Act, to

- i. Keep adequate accounting records and prepare statutory 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
- ii. Otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.

I, as director of Korekt Books Limited, 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 ;
- confirm that the abridged financial statement have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

*Danny O'Connell*

Signature

Danny O'Connell

Director

Date: 13 April 2026

**KOREKT BOOKS LIMITED**  
**ABRIDGED BALANCE SHEET**  
**Notes to the financial statements**  
**Year ended 31 July 2025**

**Note 1: ACCOUNTING POLICIES**

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

**Basis of Accounting**

The statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, as promulgated by The Institute of Certified Public Accountants in Ireland.

**Cash flow statement**

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

**Note 1: CALLED UP SHARE CAPITAL**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Authorised - 1,000,000 ordinary shares of €1 each	1,000,000	NA
Issued and fully paid - 3 ordinary shares of €1 each	3	NA

**Note 2: APPROVAL OF THE FINANCIAL STATEMENTS**

The director approved the statutory financial statements on 13 April 2026.