
ENLIGHTEN PROFESSIONAL LED LIGHTING SOLUTIONS LIMITED

UNAUDITED

DIRECTOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

ENLIGHTEN PROFESSIONAL LED LIGHTING SOLUTIONS LIMITED

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ENLIGHTEN PROFESSIONAL LED LIGHTING SOLUTIONS LIMITED

COMPANY INFORMATION

Director	Gabriel Byrne
Company secretary	Darran Kearney
Registered number	658743
Registered office	Mulcahy Keane Industrial Estate Greenhills Road Dublin 12 D12 N273
Accountants	DJH Accountants Limited A6, Santry Business Park Swords Road Santry Dublin 9
Date of Incorporation	11 October 2019

ENLIGHTEN PROFESSIONAL LED LIGHTING SOLUTIONS LIMITED

**DIRECTOR'S REPORT
FOR THE YEAR ENDED 31 JANUARY 2026**

The director presents his annual report and unaudited financial statements for the year ended 31 January 2026.

Principal activities

The company was dormant throughout the current and prior financial years. Accordingly, there were no principal activities during the year.

Results and dividends

The profit for the year, after taxation, amounted to €NIL (2025 - €NIL).

Director, secretary and their interests

In accordance with Section 329 of the Companies Act 2014, the director's and the Company secretary's shareholdings and the movements therein during the year ended 31 January 2026 were as follows:

	Ordinary share capital shares of €1 each	
	31/1/26	1/2/25
Gabriel Byrne	-	-
Company secretary		
Darran Kearney	-	-
	<u> </u>	<u> </u>

The company is a 100% subsidiary of Costard Investments Limited. There were no changes in shareholdings between 31 January 2026 and the date of signing the financial statements and all shares were beneficially held.

Accounting records

The measures taken by the director to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Mulcahy Keane Industrial Estate, Greenhills Road, Dublin 12.

Post balance sheet events

There have been no significant events affecting the Company since the year end which require adjustment to, or disclosure in the financial statements.

This report was approved by the board on 10 April 2026 and signed on its behalf.

Gabriel Byrne
Director

**DIRECTOR'S RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 JANUARY 2026**

The director is responsible for preparing the Director's report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

Under company law, the director must not approve the financial statements unless he is 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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the Company's financial statements 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 director is 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 them to ensure that the financial statements and Director's 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 director is responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of comprehensive income, the Statement of financial position and the related notes:

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The director confirms that he has made available to DJH Accountants Limited all 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 January 2026.

ENLIGHTEN PROFESSIONAL LED LIGHTING SOLUTIONS LIMITED

**REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF ENLIGHTEN
PROFESSIONAL LED LIGHTING SOLUTIONS LIMITED
FOR THE YEAR ENDED 31 JANUARY 2026**

In order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of Enlighten Professional LED Lighting Solutions Limited for the year ended 31 January 2026 which comprise the Statement of comprehensive income, the Statement of financial position, the Statement of changes in equity and the related notes from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/ethics/acca-rulebook.html>.

This report is made solely to the director of Enlighten Professional LED Lighting Solutions Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Enlighten Professional LED Lighting Solutions Limited and state those matters that we have agreed to state to the director of Enlighten Professional LED Lighting Solutions Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Enlighten Professional LED Lighting Solutions Limited and its director for our work or for this report.

It is your duty to ensure that Enlighten Professional LED Lighting Solutions Limited has kept proper accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and result of Enlighten Professional LED Lighting Solutions Limited. You consider that Enlighten Professional LED Lighting Solutions Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Enlighten Professional LED Lighting Solutions Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

DJH Accountants Limited

A6, Santry Business Park
Swords Road
Santry
Dublin 9
13 April 2026

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 JANUARY 2026

Profit for the financial year

There were no recognised gains and losses for 2026 or 2025 other than those included in the statement of comprehensive income.

There was no other comprehensive income for 2026 (2025:€NIL).

Signed on behalf of the board:

Gabriel Byrne

Director

Date: 10 April 2026

ENLIGHTEN PROFESSIONAL LED LIGHTING SOLUTIONS LIMITED

**STATEMENT OF FINANCIAL POSITION
AS AT 31 JANUARY 2026**

	Note	2026 €	2025 €
Current assets			
Debtors: amounts falling due within one year	5	100	100
		<u>100</u>	<u>100</u>
Total assets less current liabilities		100	100
Net assets			
		<u>100</u>	<u>100</u>
Capital and reserves			
Called up share capital presented as equity	6	100	100
Shareholders' funds		<u>100</u>	<u>100</u>

I, as director of Enlighten Professional LED Lighting Solutions Limited, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.

(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.

(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.

(e) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.

The financial statements were approved:

Gabriel Byrne
Director

Date: 10 April 2026

The notes on pages 8 to 10 form part of these financial statements.

ENLIGHTEN PROFESSIONAL LED LIGHTING SOLUTIONS LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 JANUARY 2026**

	Called up share capital €	Total equity €
At 1 February 2024	100	100
Other comprehensive income for the year	-	-
Total comprehensive income for the year	-	-
Total transactions with owners	-	-
At 1 February 2025	100	100
Other comprehensive income for the year	-	-
Total comprehensive income for the year	-	-
Total transactions with owners	-	-
At 31 January 2026	100	100

The notes on pages 8 to 10 form part of these financial statements.

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

1. General information

Enlighten Investments Limited is a private company limited by shares (registered under Part 2 Companies Act 2014). Incorporated in the Republic of Ireland. The registered office and its principal place of business is Mulcahy Keane Industrial Estate, Greenhills Road, Dublin 12.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the requirements and the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

2.2 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.3 Share capital

Incremental costs directly attributable to the issue of ordinary shares and share options are recognised as a reduction in equity.

2.4 Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard 102 Section 1A from including a cash flow statement in the financial statements.

3. Staff costs

The Company has no employees other than the directors, who did not receive any remuneration (2025 - €NIL).

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

4. Directors and key management compensation

Key management are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly and indirectly, including any director of that entity. The directors are considered to be the key management of the company.

The directors did not receive any remuneration for their role as directors in this company during the year (2025 : €Nil).

There were no payments made by third parties to the directors during the year in respect of the directors services to the company (2025 : €Nil).

ENLIGHTEN PROFESSIONAL LED LIGHTING SOLUTIONS LIMITED

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

5. Debtors

	2026	<i>2025</i>
	€	€
Other debtors	100	<i>100</i>
	<u>100</u>	<u><i>100</i></u>

6. Share capital

	2026	<i>2025</i>
	€	€
Authorised, allotted, called up and fully paid		
100 (2025 - 100) Ordinary share capital shares of €1.00 each	100	<i>100</i>
	<u>100</u>	<u><i>100</i></u>

7. Post balance sheet events

There have been no significant events affecting the Company since the year end which require adjustment to, or disclosure in the financial statements.

8. Controlling party

The company regards Costard Investments Limited as its ultimate controlling party, a company incorporated and registered in the Republic of Ireland.

9. Approval of financial statements

The director approved these financial statements for issue on 10 April 2026