

INLIGHTIN LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

INLIGHTIN LIMITED

CONTENTS

	Page
Company information	1
Directors' responsibilities statement	2
Accountants' report	3
Abridged balance sheet	4
Notes to the abridged financial statements	5 - 7

INLIGHTIN LIMITED

COMPANY INFORMATION

Directors	Roisin Fitzpatrick Ciara Lynch
Company secretary	Noone Casey Secretarial Services Limited
Registered number	600430
Registered office	17 Birchfield Park Goatstown Dublin D14P6K6
Accountants	Noone Casey Financial Services Limited Chartered Accountants 25 Herbert Place Dublin 2 D02 AY86
Bankers	Bank of Ireland Bray Co. Wicklow

INLIGHTIN LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 AUGUST 2025

The directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are 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 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 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 are 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance sheet and the related notes:

- The directors approve these financial statements and confirm that they are 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 directors confirm that they have made available to Noone Casey Financial Services Limited, Chartered Accountants, all 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 August 2025.

On behalf of the board 16 February 2026

Roisin Fitzpatrick
Director

Ciara Lynch
Director

INLIGHTIN LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF INLIGHTIN LIMITED FOR THE YEAR ENDED 31 AUGUST 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Inlightin Limited for the year ended 31 August 2025 which comprise the Balance sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of directors of Inlightin Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Inlightin Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of directors of Inlightin Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Inlightin Limited and its Board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance sheet as at 31 August 2025 your duty to ensure that Inlightin Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Inlightin Limited. You consider that Inlightin Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Inlightin 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 financial statements.

Noone Casey Financial Services Limited

Chartered Accountants

25 Herbert Place
Dublin 2
D02 AY86
16 February 2026

INLIGHTIN LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 AUGUST 2025**

	Note	2025 €	2024 €
Current assets			
Cash at bank and in hand		205	165
		205	165
Creditors: amounts falling due within one year	4,5	(23,183)	(14,023)
Net current liabilities		(22,978)	(13,858)
Total assets less current liabilities		(22,978)	(13,858)
Net liabilities		(22,978)	(13,858)
Capital and reserves			
Called up share capital presented as equity	6	100	100
Profit and loss account		(23,078)	(13,958)
Shareholders' funds		(22,978)	(13,858)

We, as directors of Inlightin 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 15 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 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 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; 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.

The financial statements were approved and authorised for issue by the board on 16 February 2026.

Roisin Fitzpatrick
Director

Ciara Lynch
Director

The notes on pages 5 to 7 form part of these financial statements.

INLIGHTIN LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. General information

Inlightin Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is 4 Fontenoy Terrace, Strand Road, Bray, Co. Wicklow, A98 F5Y0. The nature of the company's operations and its principal activities are set out in the Director's Report. The Company did not trade during the year.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are as follows:

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 FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of 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.

The following principal accounting policies have been applied:

2.2 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.3 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.4 Financial instruments

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include trade and other receivables, cash and bank balances, are initially measured at their transaction price including transaction costs and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other receivables due with the operating cycle fall into this category of financial instruments.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

INLIGHTIN LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

4. Directors' remuneration

The Directors did not receive any remuneration during the year.
The following amounts are repayable to the directors:

	2025	2024
	€	€
Roisin Fitzpatrick	22,568	13,408
	<u>22,568</u>	<u>13,408</u>

5. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Directors loan - Roisin Fitzpatrick	22,568	13,408
Accruals - Accountancy fees	615	615
	<u>23,183</u>	<u>14,023</u>

6. Share capital

	2025	2024
	€	€
Allotted, called up and fully paid		
100 (2024 - 100) Ordinary shares of €1.00 each	100	100
	<u>100</u>	<u>100</u>

7. Reserves

	2025	2024
	€	€
Profit and loss account		
Profit and loss account brought forward at the beginning of the year	(13,958)	(10,912)
Loss for the financial period	(9,120)	(3,046)
	<u>(23,078)</u>	<u>(13,958)</u>

INLIGHTIN LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

8. Post balance sheet events

There have been no significant events affecting the company since the year end.

9. Approval of financial statements

The board of directors approved these financial statements for issue on 16 February 2026