

Amarildo Kociu Enterprises Limited

Unaudited abridged financial statements

for the financial period

31 December 2025

Company Reg No. 612499

Amarildo Kociu Enterprises Limited

Contents

	Page
Directors and general information	3
Directors' Declaration	4
Balance sheet	5
Notes to Balance sheet	7 - 8

Amarildo Kociu Enterprises Limited

Directors and general information

Director	Amarildo Kociu
Company Secretary	Jlenia Addato
Company Reg Number	746589
Registered Office	Unit 16C, Williamson's Mall, Francis Street, Dundalk, Co. Louth
Business Address	Unit 16C, Williamson's Mall, Francis Street, Dundalk, Co. Louth
Accountants	Eric Rochford & Co Ltd, Chartered Management Accountants, Kilmeaden, Co. Waterford
Bankers	Allied Irish Banks, Dundalk, Co. Louth

Amarildo Kociu Enterprises Limited

Directors' Declaration

In relation to the financial statements as set out below:

- 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 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.

On behalf of the board

Amarildo Kociu

Director

Date 07 April 2026

Amarildo Kociu Enterprises Limited

Balance Sheet

As at 31 December 2025

	2025	2024
Fixed assets	32,977	30,649
Current assets	55,815	39,303
Creditors: amounts falling due within one year	11,386	(4,226)
Net current assets	<u>67,202</u>	<u>35,077</u>
Total assets less current liabilities	100,179	65,726
Creditors: amounts falling due more than one year	(33,291)	(38,303)
Net Assets	<u><u>66,888</u></u>	<u><u>27,423</u></u>
Capital and reserves	<u><u>66,888</u></u>	<u><u>27,423</u></u>

Amarildo Kociu Enterprises Limited
Balance Sheet (continued)

Financial period ended 31 December 2025

We, as directors of Amarildo Kociu Enterprises Limited state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) 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;
- (c) 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);
- (d) 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 period and of its profit or loss for such a financial period 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
- (e) The company has relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies' regime. The company is a private company limited by shares, registered in Ireland.

These abridged financial statements were approved by the Board of Directors on and signed on behalf of the board on 07 April 2026 by:

Amarildo Kociu

Director

Date 07 April 2026

Amarildo Kociu Enterprises Limited

Balance Sheet (continued)

Financial Accounting Period ended 31 December 2025

1. General Information

Amarildo Kociu Enterprises Limited is a company limited by shares, incorporated in Ireland. The registered office of the company is Unit 16C, Williamson's Mall, Francis Street, Dundalk, Co. Louth which is also the place of business of the company.

2. Accounting policies

The significant accounting policies adopted by the company and applied consistently are as follows:

(a) Basis of preparation

The financial statements have been prepared on the going concern basis, under historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including "The Financial Reporting Standard" applicable to the Micro-Entities - 'FRS 105' of the Companies Act 2014.

(b) Turnover

Turnover comprises the invoice value of goods and services supplied by the company, exclusive of value added tax and trade discounts.

(c) Functional Currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency.

(d) Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less.

(e) Tangible fixed assets

Cost

Tangible fixed assets are recorded at historical cost, less accumulated depreciation, and impairment losses. Cost includes prime cost and overheads incurred in acquiring tangible fixed assets. In accordance with Section 20 of FRS 105 interest costs are not capitalised.

Depreciation

Depreciation is provided on tangible fixed asset, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to tangible fixed assets are as follows:

Office Equipment, fixtures & fittings	20% straight line on cost
Computer equipment	33⅓% straight line on cost

Amarildo Kociu Enterprises Limited

Balance Sheet (continued)

Financial Accounting Period ended 31 December 2025

The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated assets are retained in the cost and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

(f) Cash at bank and on hand

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity.

4. Appropriations of profit and loss account

At the start of the financial period	Loss for the financial period	27,433
	Loss for the financial period (01 Jan 25 to 31 Dec 25)	39,465
At the end of the financial period		66,888