

# **SLSConsultants EU Limited**

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Unaudited Abridged Financial Statements  
for the financial period from 4 June 2024 (date of incorporation) to  
30 June 2025

**SLSConsultants EU Limited**

*Unaudited Abridged Financial Statements*

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## **Directors' Responsibility Statement**

These Unaudited 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 Director's acknowledge their responsibilities for preparing the Directors' Responsibilities Statement and the financial statements in accordance with applicable law and regulations.

Irish company law requires the Director's to prepare financial statements for each financial year. Under that law the Director's 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' applying Section 1A of that Standard. Under Irish company law the Director's 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 the profit or loss of the Company for that financial year and otherwise comply with the Companies Act 2014.


In preparing these Unaudited Abridged Financial Statements, the Directors are required to:


- select suitable accounting policies and apply them consistently;
- make judgements 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's 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 and enable the financial statements to be audited.

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.

Approved by the Board on 11 February 2026 and signed on its behalf by:

  
.....  
Stephen Sacks  
Director

  
.....  
Adam Wnuk  
Director


**Balance Sheet  
as at 30 June 2025**


	Note	2025 €
<b>Current assets</b>		
Debtors	6	28,100
Cash at bank and in hand		30,250
		58,350
<b>Creditors:</b> Amounts falling due within one year	7	(38,863)
<b>Net assets</b>		<b>19,487</b>
<b>Capital and reserves</b>		
Called-up share capital presented as equity		100
Profit for the period		19,387
<b>Shareholders' funds</b>		<b>19,487</b>

We, as Director's of SLSConsultants EU 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 are satisfied;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the Company;
- (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 year and of its profit or loss for such a year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (e) the Company has relied on the exemption contained in section 352 of the Companies Act 2014 on the grounds that the Company is a small Company and is entitled to the benefit of that exemption. These Abridged Financial Statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These Unaudited Abridged Financial Statements were approved and authorised by the Board on 11 February 2026 and signed on its behalf by:

  
.....  
Stephen Sacks  
Director

  
.....  
Adam Wnuk  
Director

The notes on pages 3 to 6 form an integral part of these financial statements.

## **Notes to the Unaudited Financial Statements for the Financial Period from 4 June 2024 to 30 June 2025**

### **1 General information**

The Company is a private company limited by share capital, incorporated in Ireland on 4 June 2024, under the laws of Ireland with registration number 765260.

The registered office is 13 Adelaide Road, Dublin, Ireland.

### **2 Statement of compliance**

These Unaudited Abridged Financial Statements have been **prepared in accordance** with Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland' and Irish Statute comprising the Companies Act 2014 (the "Act"). The Company qualifies as a small company as defined by Section 280A of the Act in respect of the financial year and has applied the rules of the 'small companies regime' in accordance with Section 280C of the Act and Section 1A of FRS 102.

### **3 Accounting policies**

#### **Summary of material accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the financial years presented, unless otherwise stated.

#### **Basis of preparation**

These Unaudited Financial Statements have been prepared on the going concern basis and in accordance with the historical cost convention modified as disclosed in the accounting policies to include certain items at fair value. The principal accounting policies adopted are set out below.

The Unaudited Financial Statements are prepared in €, which is the functional currency of the Company. Monetary amounts in these financial statements are rounded to the nearest €.

#### **Cash flow statement**

The Company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

#### **Going concern**

The Director's believe that the Company has adequate resources to continue its operational existence for at least 12 months from the date of approval of the Financial Statements, and that there are no material uncertainties in that regard. Accordingly, the Director's are of the opinion that it is appropriate to prepare the financial statements on a going concern basis.

#### **Turnover**

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

**Notes to the Unaudited Financial Statements  
for the Financial Period from 4 June 2024 to 30 June 2025 (continued)****3 Accounting policies (continued)****Tax**

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.

**Financial instruments****Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Other financial assets**

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

**Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

**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.

**Borrowings**

All borrowings are initially recorded at the amount of proceeds received, net of transaction costs. Borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the income statement over the year of the relevant borrowing.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

**Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

## Notes to the Unaudited Financial Statements for the Financial Period from 4 June 2024 to 30 June 2025 (continued)

### 3 Accounting policies (continued)

#### Judgements

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 4 Employee information

The average number of persons employed by the Company (including Director's) during the period, was 4.

The aggregate payroll costs incurred during the financial period were:

	2025 €
Wages and salaries	123,860
	<b>123,860</b>

### 5 Directors' remuneration

The Directors' remuneration for the financial period was €Nil.

### 6 Debtors

	2025 €
<b>Current</b>	
Amounts owed by related parties	28,000
Other debtors	100
	<b>28,100</b>

### 7 Creditors: amounts falling due within one year

	2025 €
<b>Due within one year</b>	
Loans and borrowings	29,223
Accruals	6,870
Other creditors	2,770
	<b>38,863</b>

**Notes to the Unaudited Financial Statements  
for the Financial Period from 4 June 2024 to 30 June 2025 (continued)**

**7 Creditors: amounts falling due within one year (continued)**

During the financial period, the Company entered into an intercompany loan agreement for a term of twelve months with the related party SLS Consultants Europe Ltd, a company incorporated under the laws of the United Kingdom. As at the 30 June 2025, SLSConsultants EU Limited has a payable balance of the loan to amount of €29,223. The loan was fully repaid in September 2025.

**8 Financial instruments**

	<b>2025</b>
	<b>€</b>
Financial assets that are debt instruments measured at amortised cost	58,350
	<b>58,350</b>
Financial liabilities measured at amortised cost	29,223
	<b>29,223</b>

**9 Called-up share capital presented as equity**

Issued, called up and fully paid

	<b>2025</b>
	<b>€</b>
<b>Amounts presented in equity</b>	
100 ordinary share at €1 each	100
	<b>100</b>

**10 Parent and ultimate parent undertaking**

The parent and ultimate controlling party is Stephen Sacks.

**11 Events after the financial period**

The intercompany loan with the related party SLS Consultants Europe Ltd to amount of €29,223 was fully repaid in September 2025.

There have been no other significant events subsequent to the financial period end that would require adjustment or disclosure in the financial statements.

**12 Approval of the financial statements**

These Unaudited Abridged Financial Statements have been approved by the Board on 11 February 2026.