

Company registration number: **768918**

**Farooq Shah Khan Limited**  
**Unaudited Abridged Financial Statements**  
**for the period ended 31 December 2025**



# Farooq Shah Khan Limited

## Balance Sheet (continued)

31 December 2025

These financial statements were approved by the board of directors and authorised for issue on 18 March 2026, and are signed on behalf of the board by:

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Mr Farooq Shah Khan  
Director

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Mrs Aiman Farooq  
Director

Company registration number: 768918

# Farooq Shah Khan Limited

## Notes to the Financial Statements

Period ended 31 December 2025

### 1 General information

Farooq Shah Khan Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 768918 and the address of the registered office is Thomas Street , Knockthomas , Castlebar, Mayo, Ireland.

### 2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

### 3 Accounting policies

#### BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

#### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and machinery	12.5%
Motor vehicles	12.5%

#### IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Farooq Shah Khan Limited

## Notes to the Financial Statements (continued)

Period ended 31 December 2025

### STOCKS

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

### FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

### 4 Directors' transactions

	31 Dec 2025
	€
At start of period	-
Advances made	68,993
At end of period	<u>68,993</u>

# Farooq Shah Khan Limited

## Notes to the Financial Statements (continued)

### Period ended 31 December 2025

**5 Appropriation of profit and loss account**

	Period from 31 Jul 2024 to 31 Dec 2025
	€
<b>At start of period</b>	-
Loss for the financial period	(24,429)
<b>At end of period</b>	<u>(24,429)</u>