

**Lismakeera Developments Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Company Number: 728184**

**Lismakeera Developments Limited**  
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**Lismakeera Developments Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Annette Pearse ( <i>Appointed 14 May 2023</i> ) Micheal McGreal ( <i>Appointed 14 May 2023</i> ) Eugene Hayes ( <i>Appointed 24 October 2022 and resigned 14 May 2023</i> )
<b>Company Secretary</b>	Doran Management Financial Services Limited ( <i>Appointed 14 May 2023</i> ) Midwest Company Secretarial Services Limited ( <i>Appointed 24 October 2022 and resigned 14 May 2023</i> )
<b>Company Number</b>	728184
<b>Registered Office</b>	59/60 O'Connell Street Limerick V94 E95T Ireland
<b>Accountants</b>	Doran Management Financial Services Limited 59/60 O'Connell Street Limerick V94E95T Ireland

**Lismakeera Developments Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

	Dec 25	Dec 24
	€	€
Current assets	100	100
<b>Net Current Assets</b>	<b>100</b>	<b>100</b>
<b>Total Assets less Current Liabilities</b>	<b>100</b>	<b>100</b>
<b>Net Assets</b>	<b>100</b>	<b>100</b>
<b>Capital and Reserves</b>	<b>100</b>	<b>100</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We, as Directors of Lismakeera Development 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) the shareholders of the company have not served a notice on the company under Section 334(1) 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 year and of its profit or loss for such a financial period and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in Section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that the company 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 Companies Act 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 6 March 2026 and signed on its behalf by:

*Annette Pearse*  
Annette Pearse  
Director

*Micheal McGreal*  
Micheal McGreal  
Director

# Lismakeera Developments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

as at 31 December 2025

### 1. General Information

Lismakeera Developments Limited (the "Company") is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the Company is 728184. The registered office of the Company is Doran Management Financial Services Limited, 59/60 O'Connell Street, Limerick, V94 E95T, Ireland. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The Company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

#### Share capital of the company

##### Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Appropriation of Income Statement	31 December 2025 €	31 December 2024 €
Profit brought forward	-	-
<b>Retained profit carried forward</b>	<u>-</u>	<u>-</u>

### 4. Post-Balance Sheet Events

There are no material events subsequent to the reporting date which necessitate revision of the figures or disclosures included in the unaudited, abridged financial statements.

### 5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6 March 2026.