

OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

Company Name **Sable Technologies Limited**
Company Number **475745**
Financial Year **Year ended 30 September 2025**

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Secretary
Jason Cummins
4 March 2026

Director
Lisa Cummins
4 March 2026

Company registration number: 475745

Sable Technologies Limited

Unaudited abridged financial statements

for the financial year ended 30 September 2025

Sable Technologies Limited

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Sable Technologies Limited

Directors and other information

| | |
|--------------------------|-------------------------------------------------------------------------------------------------------|
| Directors | Mr Jason Cummins Mrs Lisa Cummins |
| Secretary | Mr Jason Cummins |
| Company number | 475745 |
| Registered office | Greenmount Castlebellingham Co Louth |
| Business address | Greenmount Castelbellingham Co Louth |
| Accountant | Donagher Accountants & Business Advisors 38 Rathbride Abbey Whitesland Kildare Co Kildare |
| Bankers | Bank of Ireland Drogheda Co Louth |

Sable Technologies Limited

Directors responsibilities statement

These 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 directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare 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 FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. 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 and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies 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, 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.

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages to 6

- 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 to Donagher Accountants & Business Advisors., 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 30 September 2025

Mr Jason Cummins
Director

Mrs Lisa Cummins
Director

Date : 4 March 2026

Sable Technologies Limited

Chartered accountant's report to the board of directors on the preparation of the unaudited statutory financial statements of Sable Technologies Limited

In accordance with the instructions given to us/engagement letter dated 4 March 2026 we have compiled without carrying out an audit, the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements 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 them 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 the Company and the Company's Board of Directors, as a body, for our work, or for this report.

Respective Responsibilities of Directors and Accountants

The company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 30 September 2025 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Sable Technologies Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of Work

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements.

We have not carried out an audit of the financial statements and for this reason, we have not verified the adequacy, 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.

You have acknowledged on the balance sheet for the year ended 30 September 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that 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 under the Companies Acts 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

Donagher Accountants & Business Advisors
38 Rathbride Abbey
Whitesland
Kildare
Co Kildare

Date: 4 March 2026

Sable Technologies Limited

Balance sheet As at 30 September 2025

| | 2025 | 2024 |
|------------------------------------------------|-----------------|-----------------|
| | € | € |
| Fixed assets | - | - |
| Current assets | | |
| Creditors: amounts falling due within one year | (22,143) | (22,143) |
| Net current liabilities | <u>(22,143)</u> | <u>(22,143)</u> |
| Total assets less current liabilities | <u>(22,143)</u> | <u>(22,143)</u> |
| Net liabilities | <u>(22,143)</u> | <u>(22,143)</u> |
| Capital and reserves | <u>(22,143)</u> | <u>(22,143)</u> |

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

We, as directors of Sable Technologies Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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 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; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so 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 abridged financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'.

These abridged financial statements were approved by the board of directors on 4 March 2026 and signed on behalf of the board by:

Mr Jason Cummins
Director

Mrs Lisa Cummins
Director

Sable Technologies Limited

Notes to the abridged financial statements Financial year ended 30 September 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Greenmount, Castlebellingham, Co Louth. The principal activity of the company was the sale and installation of security equipment and wind energy systems, together with the completion of routine industrial and household maintenance. The company ceased to trade in a prior year and there are no plans for trade to recommence in the foreseeable future.

2. Statement of compliance

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

3. Accounting policies and measurement bases

Basis of preparation

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

The financial statements are prepared in Euro, which is the functional currency of the entity.

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial year or prior financial year and therefore no profit and loss account is presented within these financial statements. There have been no movements in equity during the current financial year or prior financial year.

Financial instruments

A financial asset or a financial liability is recognised only when the company 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.

Sable Technologies Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 September 2025

4. Appropriations of profit and loss account

| | 2025 | 2024 |
|-----------------------------------------|-----------------|-----------------|
| | € | € |
| At the start of the financial year | (22,243) | (22,243) |
| At the end of the financial year | <u>(22,243)</u> | <u>(22,243)</u> |