Registration Number 768358

Skiro Ltd

Unaudited Abridged Financial Statements

for year ended 24th January 2026

Skiro Ltd

Contents

Skiro Ltd

Directors and other information.

Director	John O'Mahony
Secretary	Donal O'Mahony
Company Number	768358
Registered Office	Partry, Claremorris, Co Mayo
Accountants	Walter Tuffy & Co. 8 Mountain View, Castlebar, Co Mayo
Bankers	AIB. Main St, Castlebar, Co Mayo

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 this 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 102" The financial Reporting Standard applicable in the UK and Republic of Ireland" 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 judgements and accounting estimates that are responsible and prudent.
- State whether the financial statements have been prepared with applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standards.
- 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 and 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.

Skiro Limited

Balance Sheet
As at 31st July 2025

	2025	0
	€	€
Fixed assets		
Tangible assets		
Financial Assets	232,049	0
Current assets	126,587	0
Creditors: amounts falling due within one year.	78235	0
Net Current Assets	48,352	0
Total Assets less current liabilities	280,401	0
Creditors: amounts falling due after more than one year.	203147	0
Accurals and deferred income.	18186	0
Net assets	59,068	0
Capital and reserves	59,068	0

Skiro Ltd

Balance sheet(continued)

For the year ended 31st July 2025

We as directors of Skiro Ltd 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 accurate accounting records and prepare financial statements which give a true and fair view of assets, liabilities and financial position of the company at the end of its financial year and profit and loss for such a financial year 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 and
- The company has relied on the specified exemption contained in section 352 of the Companies Act 2014 and 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 of the Companies Act 2014.

These abridged financial statements were approved by the board on directors on 18.03.26 and signed on behalf of the board by:

Donal O'Mahony
Secretary

John O'Mahony
Director

The notes on pages 4 to 8 form part of the abridged financial statements.
Skiro Ltd

Notes to the financial statements for the year ended 31st July 2025

1. Statement of 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 statement.

1.1 Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit and loss.

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

1.2. Turnover Policy

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, 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 the dispatch of goods; the amount of revenue can be measured reliably and 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.

1.3. Tangible fixed assets.

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of a asset as a result of the revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation, gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

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

Notes to the financial statements for the year ended 31ST July 2025

Plant and machinery	- 15%	Straight line.
Fittings Fixtures & Equipment	- 15%	Straight line.
Motor Vehicles	- 15%	Straight line.

If there is a indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

1.4 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.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

1.5

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 to their present location and condition.

1.6 Appropriations of profit and loss account.

	202	-
	€	€
At the start of the financial year.	0	-
Profit for the financial year	78,688	-
At the end of the financial year.	78,688	-

3 Directors renumereation

	2025	
	€	€
The directors aggregate renumeration was as follows	55,000	
Pension Renumeration.		

4 Appropriations of profit and loss account.

	2025	
	€	€
At the start of the financial year	0	
Profit for the year	78,688	
At the end of financial year	78,688	

5 Tangible assets

	Plant and machniery	Fixtures fittings and equipment	Motor vehicles	**Total**
	€	€	€	€
Cost				
At 01/08/2025	571,810			571810
Additions				0
At 31/07/2025	571,810	0	0	571810
Depreciation				
At 31/07/2025	339761			339761
Charge for the Financial year				0
At 01/08/2025	339761	0	0	339761
Carrying amount				
At 01/08/2025	232049	0	0	232049

Skiro Ltd

Notes to the financial statements for the year ended 31st July 2025

.... Continued

6 Stocks

	2025	
	€	€
Work in progress	31,481	

7 Debtors

	2025	
	€	€
Vat refund Due	10,244	
Debtors	25,784	
	36028	0

8 Creditors: amounts falling due within one year

	2025	
	€	€
Directors loans		
Trade creditors	78235	
Other creditors including tax and social insurance		
	0	
	78,235	0

9 Approval of financial statements

The board of directors approved these abridged financial statements for issue on

18-3-26 DO~