

**Registration number 747260**

**RISING GHRIAN LIMITED**

**Abridged accounts**

**for the period ended 31st December 2025**

# RISING GHRIAN LIMITED

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**RISING GHRIAN LIMITED**

**Directors and other information**

Directors	SANTOSH KUMAR SHARMA BABITA SHARMA
Secretary	SANTOSH KUMAR SHARMA
Company number	747260
Registered office	27 south main street, Naas, Kildare, Naas, KILDARE, Ireland

## **RISING GHRIAN LIMITED**

**Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.**

### **Directors' and secretary and their interests in shares of the company**

The directors and secretary who served during the period and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>31/12/25</b>	<b>31/12/24</b>
SANTOSH KUMAR SHARMA	50	50
BABITA SHARMA	50	50

The original report was approved by the board on 23 February 2026 and signed on its behalf by SANTOSH KUMAR SHARMA and BABITA SHARMA.

## **RISING GHRIAN LIMITED**

### **Statement of directors responsibilities and declaration on unaudited financial statements**

#### **General responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 4 to 5 :

- 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 judgements 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 , all the company's accounting records and provided all the information, books or documents 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 period ended 31st December 2024.

On behalf of the board

**SANTOSH KUMAR SHARMA**  
**Director**

**BABITA SHARMA**  
**Director**

**Date: 23rd February 2026**

**RISING GHRIAN LIMITED**

**Abridged balance sheet  
as at 31 December 2025**

	Notes	31 December 2025	
		€	€
<b>Current assets</b>			
Cash at bank and in hand		100	
		<hr/>	
		100	
<b>Net current assets</b>			<hr/> 100
<b>Total assets less current liabilities</b>			<hr/> 100
<b>Net assets</b>			<hr/> <hr/> 100
<b>Capital and reserves</b>			
Called up share capital			<hr/> 100
<b>Equity shareholders' funds</b>			<hr/> <hr/> 100

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

The abridged accounts were approved by the Board on 23 February 2026 and signed on its behalf by

.....  
**SANTOSH KUMAR SHARMA**  
Director

.....  
**BABITA SHARMA**  
Director

**The notes on page 5 form an integral part of these financial statements.**

**RISING GHRIAN LIMITED**  
**Notes to the abridged financial statements**  
**for the period ended 31 December 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 statements.

**1.1. Basis of preparation**

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

**1.2. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**2. Employees**

There were no employees during the period apart from the directors.

**3. Share capital**

	<b>2025</b>
	€
<b>Authorised equity</b>	
100,000 Ordinary shares of €1 each	<u>100,000</u>
<b>Allotted, called up and fully paid share capital</b>	<u>          </u>
<b>Allotted and called up share capital</b>	
<b>Amounts presented in equity</b>	
100 Ordinary shares of €1 each	<u>100</u>

**4. Accounting periods**

The current accounts are for a month period ending 31 December 2025.

**5. Approval of financial statements**

The board of directors approved these financial statements for issue on 23 February 2026.