

**Registration number 719393**

# PAVELINK LIMITED

UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

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## DIRECTORS AND OTHER INFORMATION

<b>Director</b>	Cristian Daniel Chis
<b>Company Secretary</b>	Cristina Chis
<b>Company number</b>	719393
<b>Place of Registration</b>	Republic of Ireland
<b>Legal Form</b>	Private Limited Company Ltd
<b>Registered office</b>	188 Pace Avenue, Dublin, Dublin 15, D15 Y283
<b>Business address</b>	188 Pace Avenue, Dublin, Dublin 15, D15 Y283

## DIRECTOR RESPONSABILITIE STATEMENT

These 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.

Company law requires the directors to prepare financial statements for each financial period. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

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.

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 30/04/2025.

<b>Director</b>	<b>Secretary</b>	<b>Date:</b>
Cristian Daniel Chis	Cristina Chis	14/01/2026

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**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30 APRIL 2025**

**01/05/2024 -30/04/2025**

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**INCOME**

SALES RCT € 240,874

**Total Sales Income** € 240,874

**COST OF SALES** € 10,317

**GROSS MARGIN**

Sales Less Cost of Sales € 230,556

**OPERATING EXPENSES**

Staff wages € 31,294

Employer Prsi € 3,477

Subcontractor costs € 184,859

Motor travel and subsistamce € 4,456

Other travel costs and fares € 330

Repairs and Maintenance € 1,181

Office expenses € 20

Depreciation € 3,195

**Total Operating Expenses** € 228,812

**PROFIT**

NET PROFIT BEFORE TAXATION € 1,745

**TAXATION**

Corporation tax current year 0

**PROFIT AFTER TAX** € 1,745

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**BALANCE SHEET****as of 30<sup>TH</sup> Of April 2025**

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**NON-CURRENT ASSETS**

Motor Car	€	15,095
Computer Equipment	€	879

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**Total-Non Current Assets** € **15,973****CURRENT ASSETS**

Cash and Cash Equivalents	€	24,592
RCT Account	€	17,714
VAT Control Account	€	863

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**Total Current Assets:** € 43,169**CURRENT LIABILITIES**

PAYE Payable	€	747
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**Total Current Liabilities** € **747****Net Current Assets/(Liab)** € 42,422

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**TOTAL NET ASSETS:** € **58,395****SHAREHOLDERS' EQUITY**

SHARE CAPITAL	€	100
NET PROFIT	€	1,745
PROFIT BROUGHT FORWARD	€	56,550

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**TOTAL SHAREHOLDERS' EQUITY** € **58,395**

I, as director of PAVELINK 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).

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**BALANCE SHEET (continued)**

**as of 30<sup>TH</sup> Of April 2025**

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• 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.

• 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 small company and the financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements were approved by the board of directors on 14/01/2026 and signed on behalf of the board by:

**Director**

Cristian Daniel Chis

**Secretary**

Cristina Chis

**Date:**

14/01/2026

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

### Accounting policies and measurement bases

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

#### Turnover

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.

#### Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

#### Cash flow statement

The company meets the size criteria for a small company set by the Section 352 Companies Act, 2014, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

#### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other creditor

Trade and other creditor are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad 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.

#### Employees

The average monthly number of employees, including directors, during the year was 1.

#### Subcontractors

The average number of subcontractors during the year was 9.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025 (continued)

### **Share capital**

#### **Authorised equity**

100 000 Ordinary shares of €1 each

#### **Allotted, called up and fully paid equity**

100 000 Ordinary shares of €1 each

#### **Equity Shares**

100 Ordinary shares of €1 each

#### **Directors and secretary and their interests**

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

#### **Ordinary shares**

##### **30 04 2025**

Cristian Daniel Chis 50

Cristina Chis 50

#### **Accounting Periods**

**01/05/2024 – 30/04/2025**

#### **Approval of financial statements**

The financial statements were approved by the Board on: 14/01/2026.