

**AUTONIFAI NOMINEES LIMITED (748845)**  
**Unaudited Financial Statements**  
**Year Ended 31 December 2025**

Autonifai Nominees Limited  
Year Ended 31 December 2025

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Autonifai Nominees Limited

Year Ended 31 December 2025

**Directors & Other Information**

Director	Mr D Kearney
Secretary	Ms G Sweeney
Company Number	748845
Registered Office	237 Trimbleston, Goatstown, Dublin 14, D14 V5R7, Ireland

Autonifai Nominees Limited

**Profit & Loss Account**

Year ended 31 December 2025

	<b>Year ending 31-Dec-25</b>	19/09/23 - 31/12/24
	<b>EUR</b>	EUR
Turnover	0	0
Other Income	0	0
Cost of Raw Material & Consumables	0	0
Staff Costs	0	0
Depreciation & Amounts written off assets	0	0
Other Charges	0	0
Tax	0	0
<b>Profit or Loss</b>	<b>0</b>	<b>0</b>

\*The prior period is from date of incorporation, 19 Sept 23, to 31 Dec 2024

These financial statements have been prepared in accordance with the micro companies regime as permitted by section 280D of the Companies Act 2014.

The notes on pages 7 to 10 form part of these financial statements.

Autonifai Nominees Limited

**Balance Sheet**

As at 31 December 2025

	<b>31-Dec-25</b>	31-Dec-24
	EUR	EUR
<b>Assets</b>		
Called up Share Capital Not Paid	0	0
Fixed Assets	0	0
Current Assets	0	0
Payments & Accrued Income	0	0
	<b>0</b>	<b>0</b>
<b>Capital, Reserves &amp; Liabilities</b>		
Capital and Reserves	0	0
Provision for liabilities	0	0
Creditors:		
Amounts falling due within one year	0	0
Amounts falling due after more than one year	0	0
	0	0
Accruals and deferred income	0	0
<b>Capital and Reserves</b>	<b>0</b>	<b>0</b>

These 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'.

The financial statements were approved by the Board of Directors on 01 March 2026 and authorised for issue on 01 March 2026.

I/We, as director(s) of Autonifai Nominees 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014;

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 s.353 Companies Act 2014.

On behalf of the board:

*David Kearney*

David Kearney  
Director  
Date: 01 March 2026

Autonifai Nominees Limited

Year Ended 31 December 2025

## Notes to the Financial Statements

### 1) GENERAL INFORMATION

The company's registered office is 237 Trimbleston, Goatstown, Dublin 14. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 748845. The Company is a Nominee holder of equity investments and ESOP for Numra Limited. The shares held in trust by the Company are of no benefit to the Company and are not recognised as assets the Company. The financial statements are prepared for the year ending 31 December 2025. The prior period is from the date of incorporation (19 September 2023) to 31 December 2024.

### 2) BASIS OF PREPARATION

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council [and promulgated by Chartered Accountants Ireland] including 'The Financial Reporting Standard applicable to the Micro-Entities Regime – 'FRS 105', the Companies Act 2014. The Company qualifies as a micro company for the period, as defined by section 280D of the Companies Act 2014, in respect of the financial year end and has applied the rules of the 'micro companies regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

### 3) ACCOUNTING POLICIES

The significant accounting policies adopted by the Company and applied consistently are as follows:

#### 1. Currency

Functional currency items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "EUR". All amounts are rounded to the nearest Euro.

#### 2. Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest or the cash price for the goods or

services where material and recognised as other income on a straight line basis over the terms of the agreement.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

### **3. Other income**

Other income is recognised on a receivable basis.

### **4. Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis. Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of residual value, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

### **5. Dividend income**

Dividend income from subsidiaries is recognised when the Company's right to receive payment has been established.

### **6. Other Expenses**

Other expenses are recognised on a payable basis.

### **7. Dividend distribution**

Dividend distribution to the company's shareholders is recognised as a liability in the Company's financial statements in the period in which the dividends are approved by the company's shareholders. Dividend distributions to holders of shares classified as liabilities is recognised as a liability in the Company's financial statements as they become due with the corresponding debit recognised in 'other expenses'.

### **8. Taxation**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date. Current taxation assets and liabilities are not discounted. Deferred tax is not recognised.

## **9. Financial Assets**

Financial assets are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets are recognised initially at cost i.e. transaction price. Transaction costs are added to the cost of a financial asset unless they are not material in which case they are recognised immediately as an expense in profit or loss. Financial assets are assessed for impairment at the end of each financial reporting period.

## **10. Cash at bank**

Cash and on hand Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

## **11. Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight-line basis over the length of the contract.

## **12. Share capital Ordinary**

Shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

## **4) DIRECTORS BENEFITS; ADVANCES/LOANS, CREDITS AND GUARANTEES**

None existed in the period.

## **5) EMPLOYEE NUMBERS**

None existed in the period.

## 6) HOLDING OF OWN SHARES

The company holds the following class of its own shares:

	2025	2025
	EUR	NUMBER
At 19 SEPTEMBER 2023	100	1
Cancellations	0	0
Redemptions from members	0	0
Closing Balance	100	1
% of own shares held	100%	100%

The company has no parent company nor parent company shares.

## 7) APPROPRIATION OF PROFIT AND LOSS ACCOUNT

	YE 31 Dec 2025	19/09/23 - 31/12/24
	EUR	EUR
Profit/(Loss) brought forward	0	0
(Loss)/Profit for the financial year	0	0
Dividends paid	0	0
Dividends liable to be paid <sup>2</sup>	0	0
(Loss)/Profit carried forward	0	0
<b>Retained Earnings</b>	<b>0</b>	<b>0</b>

## 8) CHANGE IN ACCOUNTING ESTIMATE

No changes

## 9) APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board on 1 March 2026.

# Audit trail

## Details

FILE NAME                      Autonifai Nominees Financial Statements YE 2025

STATUS                              ● Signed

STATUS TIMESTAMP              2026/03/13  
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## Activity



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• David kearney (david@numrahq.com)

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