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**Sivota Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 28 February 2025**

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**Sivota Limited**  
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**Sivota Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Pierce Molony Aidan Masterson
<b>Company Secretary</b>	Aidan Masterson
<b>Company Number</b>	483215
<b>Registered Office</b>	51-52 Fitzwilliam Square West Dublin 2

**Sivota Limited**  
**STATEMENT OF FINANCIAL POSITION**  
as at 28 February 2025

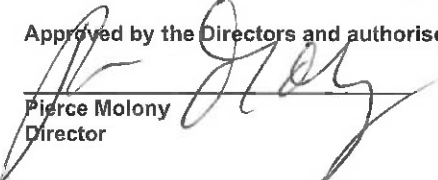
	2025	2024
	€	€
Current assets	234	301
<b>Net Current Assets</b>	<b>234</b>	<b>301</b>
<b>Total Assets less Current Liabilities</b>	<b>234</b>	<b>301</b>
Accruals and deferred income	(619)	(619)
<b>Net Liabilities</b>	<b>(385)</b>	<b>(318)</b>
<b>Capital and Reserves</b>	<b>(385)</b>	<b>(318)</b>

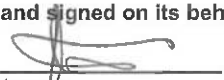
The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Sivota 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 section 359 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 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,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). 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 section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 10 July 2025 and signed on its behalf by:

  
Pierce Molony  
Director

  
Aidan Masterson  
Director

**Sivota Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 28 February 2025

**1. General Information**

Sivota Limited is a company limited by shares incorporated and registered in Ireland..

**2. Summary of Significant 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.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

**Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

**Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

**Share capital of the company**

**Ordinary share capital**

The ordinary share capital of the company is presented as equity.

**Exceptional item**

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

**3. Appropriation of Income Statement**

	2025	2024
	€	€
Loss brought forward	(418)	(167)
Loss for the financial year	(67)	(251)
<b>Loss carried forward</b>	<b>(485)</b>	<b>(418)</b>

**4. Parent and ultimate parent company**

The company regards M & M Enterprises Limited as its parent company.

The company's ultimate parent undertaking is M & M Group (Ireland) Holdings Limited.  
The address of M & M Group (Ireland) Holdings Limited is 51-52 Fitzwilliam Square West.

**5. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**6. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 10 July 2025.