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**AAZ GREENILE LIMITED**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2025**

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**AAZ GREENILE LIMITED**

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**AAZ GREENILE LIMITED**

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**ABRIDGED BALANCE SHEET  
AS AT 30 SEPTEMBER 2025**

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	2025 €	2024 €
Current assets	41,080	37,167
Creditors: amounts falling due within one year	(5,623)	(12,561)
<b>Net current assets</b>	<b>35,457</b>	<b>24,606</b>
<b>Total assets less current liabilities</b>	<b>35,457</b>	<b>24,606</b>
<b>Net assets</b>	<b>35,457</b>	<b>24,606</b>
<b>Capital and reserves</b>	<b>35,457</b>	<b>24,606</b>

These financial statements have been prepared in accordance with the micro-companies regime.

I, as director of AAZ Greenile 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 358 are satisfied.

(c) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(d) I 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 state 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 specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue:

**Julien Houdayer**  
Director

Date: 10 April 2026

The notes on pages 2 to 4 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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**1. General information**

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of AAZ Greenile Limited for the financial year ended 30 September 2025.

AAZ Greenile Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number: 747175). The Registered Office is Ballyelland, Davidstown, Enniscorthy, Wexford, Y21 V201.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared on the going concern basis in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS105) issued by the Financial Reporting Council. The company qualifies as a micro company for the year, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

The following principal accounting policies have been applied:

**2.2 Foreign currency translation**

**Functional and presentation currency**

The Company's functional and presentational currency is Euros.

**Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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**2. Accounting policies (continued)**

**2.3 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.4 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

**2.5 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

**2.6 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.7 Creditors**

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

**2. Accounting policies (continued)**

**2.8 Financial instruments**

Financial instruments are initially measured at cost, being the transaction price adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets.

**3. Appropriation of Profit & loss account**

	<b>Year ended</b>	<i>Period ended</i>
	<b>30</b>	<b>30</b>
	<b>September</b>	<i>September</i>
	<b>2025</b>	<i>2024</i>
	<b>€</b>	<b>€</b>
Profit and loss account brought forward at the beginning of the year/period	<b>24,506</b>	-
Profit for the financial year/period	<b>10,851</b>	<i>24,506</i>
<b>Profit and loss account carried forward at the end of the year/period</b>	<b>35,357</b>	<i>24,506</i>

**4. Related party transactions**

At the beginning of the year, the company owed €233 to related parties. During the year, the Company received services from related parties totalling €17,181, and made payments of €17,414. At the end of the year, no balance was outstanding.

**5. Accounting period**

The accounting period is from 1 October 2024 to 30 September 2025, while comparative figures relate to the period from 23 August 2023 to 30 September 2024.