

Certax Accountants Limited

Unaudited Abridged Financial Statements

for the period from 1st January 2025 to 31 December 2025

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Certax Accountants Limited
STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the period from 1st January 2025 to 31st December 2025

These abridged 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.

Irish company law requires the directors to prepare financial statements for each financial period. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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.

Signed on behalf of the board



Usman Yousaf
Director

04 February 2026

Certax Accountants Limited
ABRIDGED BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €	Dec 24 €
Creditors: Amounts falling due within one year	3	<u>351</u>	<u>351</u>
Net Current liabilities		<u>351</u>	<u>351</u>
Total Assets less Current Liabilities		<u>351</u>	<u>351</u>
Capital and Reserves			
Called up share capital	4	<u>100</u>	<u>100</u>
Profit and loss account		<u>251</u>	<u>251</u>
Shareholders' Funds		<u>351</u>	<u>351</u>

We, as Directors of Certax Accountants 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 section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014

On behalf of the board of directors



Usman Yousaf
Director

04 February 2026

Certax Accountants Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies, are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

2. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 12 months from 1st January 2025 to 31 December 2025.

3. DIRECTORS' TRANSACTIONS

	Dec 25	Dec 24
	€	€
The following amounts are repayable to the directors:		
Usman Yousaf	351	351
	<u> </u>	<u> </u>

4. SHARE CAPITAL

			Dec 22
			€
Description	No of shares	Value of units	
Authorised			
Ordinary Shares	100,000	€1 each	100,000
			<u> </u>
Issued share capital			
Ordinary Shares	100	€1 each	100
			<u> </u>

The directors' and the secretary's interests in the shares of the company are as follows:-

		Number Held	Number Held
		At	At
		31/12//2025	31/12/24
Name	Class of Shares		
Usman Yousaf	Ordinary Shares	100	100
		<u> </u>	<u> </u>

Certax Accountants Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the year ended 31 December 2025

5. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 04 February 2025.