

Registered number: 642021

NOLAN SEAFOOD INTERNATIONAL LIMITED

UNAUDITED

**ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

NOLAN SEAFOOD INTERNATIONAL LIMITED

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NOLAN SEAFOOD INTERNATIONAL LIMITED

COMPANY INFORMATION

Director	George V. Nolan
Company secretary	Linda Nolan
Registered number	642021
Registered office	Termini 3 Arkle Road Sandyford Dublin 18
Accountants	RBK Business Advisers Chartered Accountants Termini 3 Arkle Road Sandyford Dublin 18
Bankers	Allied Irish Banks Blackrock Co. Dublin

NOLAN SEAFOOD INTERNATIONAL LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT FOR THE PERIOD ENDED 31 MARCH 2025

The director is responsible for preparing the Director's report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial period. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and accounting standards issued by the Financial Reporting Council including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (Generally Accepted Accounting Practice in Ireland).

Under company law, the director must not approve the financial statements unless he is 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, of the profit or loss for that financial period and otherwise comply with the Companies Act 2014.

in preparing these financial statements, the director is required to:

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

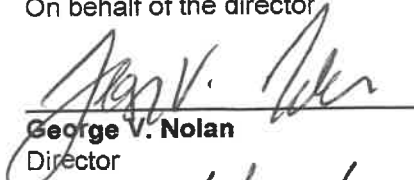
The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Director's report comply with the Companies Act 2014. He is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 8:

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies for the company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on a going concern basis on the grounds that the company will continue in business.
- The director confirms that he has made available to RBK Business Advisers, Chartered Accountants, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31 March 2025.

On behalf of the director


George V. Nolan
Director

Date:

06/02/2026

NOLAN SEAFOOD INTERNATIONAL LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL
STATEMENTS OF NOLAN SEAFOOD INTERNATIONAL LIMITED
FOR THE PERIOD ENDED 31 MARCH 2025**

In accordance with the instructions given to us, we have compiled, without carrying out an audit, the financial statements of Nolan Seafood International Limited for the period ended 31 March 2025 which comprise the Balance sheet, the Statement of changes in equity and the related notes from the company's accounting records and from information and explanations you have given us. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland), including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made to the company's director, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director, for our work, or for this report.

Respective Responsibilities of the Director and Accountants

As described on page 2 the company's director is responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31 March 2025 and its profit for the period then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Nolan Seafood International Limited from the accounting records, information and explanations supplied to us by the director.

Scope of Work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement M14 *Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services – Compilation Engagements*. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

You have acknowledged on the balance sheet for the period ended 31 March 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial period and of its profit for such a period under the Companies Acts 2014. You consider that the company is exempt from the statutory requirement for an audit for the period.

RBK Business Advisers

RBK Business Advisers

Chartered Accountants

Termini

3 Arkle Road

Sandyford

Dublin 18

Date: 06.02.2026

NOLAN SEAFOOD INTERNATIONAL LIMITED

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	31 March 2025 €	31 December 2023 €
Current assets			
Cash at bank and in hand		113	931
		<u>113</u>	<u>931</u>
Creditors: amounts falling due within one year	4	(13)	(831)
		<u>100</u>	<u>100</u>
Net current assets			
		<u>100</u>	<u>100</u>
Net assets			
		<u>100</u>	<u>100</u>
Capital and reserves			
Called up share capital presented as equity		100	100
		<u>100</u>	<u>100</u>
Shareholders' funds			
		<u>100</u>	<u>100</u>

I, as director of Nolan Seafood International 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 period and of its profit or loss for such a period 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; 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved and authorised for issue by the director.


George V. Nolan
Director

Date: 06.02.2026.

NOLAN SEAFOOD INTERNATIONAL LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 MARCH 2025**

	Called up share capital	Total equity
	€	€
At 1 January 2023	100	100
At 1 January 2024	100	100
At 31 March 2025	100	100

The notes on pages 6 to 8 form part of these financial statements.

NOLAN SEAFOOD INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025

1. General information

These financial statements comprising of the Balance sheet, the Statement of changes in equity, and the related notes constitute the individual abridged financial statements of Nolan Seafood International Limited for the financial period ended 31 March 2025.

Nolan Seafood International Limited is a company limited by shares (registered under Part 1 - 15 of Companies Act 2014), incorporated in the Republic of Ireland. The registered office is Termini, 3 Arkle Road, Sandyford, Dublin 18 and its company registration number is 642021. The nature of the company's operations and its principal activities are set out in the Director's Report.

Currency:

The financial statements have been presented in Euro (€) which is also the functional and reporting currency of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the 'Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Companies Act 2014.

The following significant accounting policies have been applied:

2.2 Taxation

The company has no liability to corporation tax as it did not trade during the period.

2.3 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.

2.4 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. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2.5 Related party transactions

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

2.6 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.

NOLAN SEAFOOD INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.7 Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

3. Employees

The company has no employees other than the director, who did not receive any remuneration (2023 - €NIL).

4. Creditors: Amounts falling due within one year

	31 March 2025	31 December 2023
	€	€
Other creditors	13	831
	13	831

5. Capital commitments and contingencies

There were no capital commitments or contingent liabilities at the period ended 31 March 2025.

6. Related party transactions

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group companies.

7. Post balance sheet events

There have been no significant events affecting the company since the period end.

8. Ultimate controlling party

George V. Nolan is considered the ultimate controlling party due to his shareholding in the parent company, Herring Investment Company Limited.

NOLAN SEAFOOD INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

9. Approval of financial statements

The director approved these financial statements for issue on 06 . 02 . 2026 .