

Company Number: 772579

Chandni & Kevin Holdings Limited

Abridged Unaudited Financial Statements

**for the financial period from 25 September 2024 (date of incorporation) to 31
March 2025**

Chandni & Kevin Holdings Limited

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Chandni & Kevin Holdings Limited
DIRECTOR AND OTHER INFORMATION

Director Maheshwar Pauriah (Appointed 25 September 2024)

Company Secretary Heeraman Pauriah (Appointed 25 September 2024)

Company Number 772579

Registered Office and Business Address Eglington
Crab Lane
Cork
Ireland

Accountants MC2 Accountants
Chartered Accountants
Penrose Wharf
Penrose Quay
Cork

Chandni & Kevin Holdings Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 25 September 2024 (date of incorporation) to 31 March 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director 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 director is required to:

- select suitable accounting policies for the company 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, enable them to ensure that the financial statements and Director's 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they have made available to MC2 Accountants, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 25 September 2024 (date of incorporation) to 31 March 2025."

Signed on behalf of the board

Maheshwar Pauriah

Maheshwar Pauriah
Director

14 November 2025

Chandni & Kevin Holdings Limited

BALANCE SHEET

as at 31 March 2025

	Notes	Mar 25 €
Fixed Assets		
Investments	10	<u>940,560</u>
Current Assets		
Debtors	11	101
Creditors: amounts falling due within one year	12	<u>(1,081,499)</u>
Net Current Liabilities		<u>(1,081,398)</u>
Total Assets less Current Liabilities		<u><u>(140,838)</u></u>
Capital and Reserves		
Called up share capital presented as equity		101
Retained earnings		<u>(140,939)</u>
Shareholders' Deficit		<u><u>(140,838)</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Chandni & Kevin Holdings 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) 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 assets, liabilities and financial position of the company at the end of its financial period and of its profit or loss for such a financial period 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. 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 small companies' regime.

Approved by the board on 14 November 2025 and signed on its behalf by:

Maheshwar Pauriah

Maheshwar Pauriah
Director

Chandni & Kevin Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 25 September 2024 (date of incorporation) to 31 March 2025

1. General Information

Chandni & Kevin Holdings Limited is a Limited Company incorporated and domiciled in Ireland. The company is tax resident in the Republic of Ireland. The company's registered office is located at Eglentine, Crab Lane, Blackrock, Cork. The company registration number is 772579.

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.

Statement of compliance

The financial statements of the company for the financial period ended 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Investments

Investments are initially measured at fair value which usually equates to the transaction price and subsequently at fair value where investments are listed on an active market or where non listed investments can be reliably measured. Movements in fair value are measured in the profit and loss.

When fair value cannot be measured reliably or can no longer be measured reliably, investments are measured at cost less impairment.

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Trade and other creditors

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.

Chandni & Kevin Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 25 September 2024 (date of incorporation) to 31 March 2025

Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

Taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

Current Tax

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.

Deferred Tax

Deferred tax is not recognised under FRS 102 Section 1A.

Ordinary share capital

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

3. Adoption of FRS 102

This is the first set of financial statements prepared by Chandni & Kevin Holdings Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

4. Period of financial statements

The financial statements are for the 6 month 7 days period from 25 September 2024 (date of incorporation) to 31 March 2025.

5. Going concern

The financial statements have been prepared on a going concern basis.

6. Statement on previous periods

The company did not present financial statements for previous periods.

7. Income from investments

	Mar 25 €
Investment income	3,404
Profit on disposal of investments	107,785
	111,189
	111,189

Chandni & Kevin Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 25 September 2024 (date of incorporation) to 31 March 2025

8. Other Gains and Losses	Mar 25 €																					
Fair value gains and losses are as follows:																						
Investments in shares	<u><u>(220,628)</u></u>																					
9. Employees																						
The average monthly number of employees, including director, during the financial period was 0, (Sep 24 - 0).																						
10. Investments																						
	<table border="0" style="width: 100%;"> <thead> <tr> <th></th> <th style="text-align: right;">Listed investments</th> <th style="text-align: right;">Total</th> </tr> <tr> <th></th> <th style="text-align: right;">€</th> <th style="text-align: right;">€</th> </tr> </thead> <tbody> <tr> <td>Investments Cost</td> <td></td> <td></td> </tr> <tr> <td>Additions</td> <td style="text-align: right;">1,050,000</td> <td style="text-align: right;">1,050,000</td> </tr> <tr> <td>Disposals</td> <td style="text-align: right;">(109,440)</td> <td style="text-align: right;">(109,440)</td> </tr> <tr> <td>At 31 March 2025</td> <td style="text-align: right;"><u>940,560</u></td> <td style="text-align: right;"><u>940,560</u></td> </tr> <tr> <td>Net book value At 31 March 2025</td> <td style="text-align: right;"><u><u>940,560</u></u></td> <td style="text-align: right;"><u><u>940,560</u></u></td> </tr> </tbody> </table>		Listed investments	Total		€	€	Investments Cost			Additions	1,050,000	1,050,000	Disposals	(109,440)	(109,440)	At 31 March 2025	<u>940,560</u>	<u>940,560</u>	Net book value At 31 March 2025	<u><u>940,560</u></u>	<u><u>940,560</u></u>
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11. Debtors	Mar 25 €																					
Other debtors	<u><u>101</u></u>																					
12. Creditors	Mar 25 €																					
Amounts falling due within one year																						
Amounts owed to group undertakings	1,050,000																					
Taxation	31,499																					
	<u><u>1,081,499</u></u>																					
13. Profit and loss account	Mar 25 €																					
At 25 September 2024	-																					
Loss for the financial period	<u>(140,939)</u>																					
At 31 March 2025	<u><u>(140,939)</u></u>																					
14. Capital commitments																						
The company had no material capital commitments at the financial period-ended 31 March 2025.																						
15. Related party transactions																						
The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.																						
16. Parent company																						
The company regards Bon Coeur Health Care System Unlimited Company as its parent company.																						

Chandni & Kevin Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 25 September 2024 (date of incorporation) to 31 March 2025

17. Post-Balance Sheet Events

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

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 14 November 2025.