

Company registration number: **773303**

SENTINEL BULLION LIMITED
Unaudited Financial Statements
for the period ended 31 December 2025

SENTINEL BULLION LIMITED

Unaudited Financial Statements

Period ended 31 December 2025

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SENTINEL BULLION LIMITED

Directors and Other Information

Period ended 31 December 2025

Director

Amit Bansal

Accountant

Accountants For Good Ireland Ltd

51 Bracken Road
Sandyford Business Park
Dublin 18
D18 CV48
Ireland

SENTINEL BULLION LIMITED

Director's Report

Period ended 31 December 2025

The director presents the report and the unaudited financial statements of the company for the period from 7 October 2024 to 31 December 2025.

DIRECTORS

The director who served the company during the period was as follows:

Amit Bansal

ACCOUNTING RECORDS

The measures taken by the director to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

DIVIDENDS

During the period the director has not paid any interim dividends or recommended payment of a final dividend.

DIRECTOR AND SECRETARY AND THEIR INTERESTS

The director and the secretary who served at 31 December 2025, had no interests in shares in, or debentures of, the company.

SENTINEL BULLION LIMITED

Report to the director on the preparation of the unaudited statutory financial statements of SENTINEL BULLION LIMITED

Period ended 31 December 2025

As described on the balance sheet, the Board of Directors of SENTINEL BULLION LIMITED are responsible for the preparation of the financial statements for the period ended 31 December 2025, which comprise the profit and loss account, balance sheet and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

Accountants For Good Ireland Ltd

51 Bracken Road
Sandyford Business Park
Dublin 18
D18 CV48
Ireland

SENTINEL BULLION LIMITED

Profit and Loss Account

Period ended 31 December 2025

	Period from 7 Oct 2024 to 31 Dec 2025
	€
Turnover	236,762
Cost of raw materials and consumables	(520,712)
Other expenses	(1,688)
Loss	<u>(285,638)</u>

SENTINEL BULLION LIMITED

Notes to the Financial Statements

Period ended 31 December 2025

1 General information

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

SENTINEL BULLION LIMITED

Notes to the Financial Statements (continued)

Period ended 31 December 2025

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

4 Appropriation of profit and loss account

	Period from 7 Oct 2024 to 31 Dec 2025
	€
At start of period	-
Loss for the financial period	(285,638)
At end of period	<u>(285,638)</u>

SENTINEL BULLION LIMITED

Detailed Profit and Loss Account

Period ended 31 December 2025

TURNOVER

	Period from 7 Oct 2024 to 31 Dec 2025
	€
Sales	236,762
	<hr/>
	236,762

OTHER INCOME

	Period from 7 Oct 2024 to 31 Dec 2025
	€
Other operating income	-
Government grant recognised directly into income	-
	<hr/>
	-
	<hr/>
	236,762
	<hr/> <hr/>

COST OF RAW MATERIALS AND CONSUMABLES

	Period from 7 Oct 2024 to 31 Dec 2025
	€
Purchases	520,712

STAFF COSTS

	Period from 7 Oct 2024 to 31 Dec 2025
	€
Total subcontracted staff	-
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	-

SENTINEL BULLION LIMITED
Detailed Profit and Loss Account (continued)
Period ended 31 December 2025

OTHER EXPENSES

	Period from 7 Oct 2024 to 31 Dec 2025
	€
Computer costs	1,435
Bank charges	198
Subscriptions	55
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	1,688
	<hr/>
Loss	(285,638)
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