

Company Number: 758327

**Sembiont Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 23 February 2024 (date of incorporation) to 30 April  
2025**

# Sembiont Limited

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## **Sembiont Limited**

# **DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	John Traynor (Appointed 23 February 2024)
<b>Company Secretary</b>	Clement Traynor (Appointed 23 February 2025)
<b>Company Number</b>	758327
<b>Registered Office</b>	Edmondston Killucan Co Westmeath
<b>Business Address</b>	Edmonston Killucan Co Westmeath
<b>Accountants</b>	Michael McDonnell & Company Accountants Limited Chartered Certified Accountants Main Street Enfield Co.Meath

# **Sembiont Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial period from 23 February 2024 (date of incorporation) to 30 April 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 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 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 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 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they is 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 has made available to Michael McDonnell & Company Accountants Limited, (Chartered Certified 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 23 February 2024 (date of incorporation) to 30 April 2025."

**Signed on behalf of the board**

**John Traynor**  
**Director**

**17 February 2026**

**Sembiont Limited**  
**CHARTERED CERTIFIED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of Sembiont Limited**  
**for the financial period from 23 February 2024 (date of incorporation) to 30 April**  
**2025**

In accordance with our engagement letter dated 3 December 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial period from 23 February 2024 (date of incorporation) to 30 April 2025 as set out on pages 6 to 10 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Sembiont Limited, 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 its director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report 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 association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the period ended 30 April 2025 your duty to ensure that Sembiont Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Sembiont Limited. You consider that Sembiont Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Sembiont Limited. 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 statutory abridged financial statements.

**Michael McDonnell**  
**for and on behalf of**  
**MICHAEL MCDONNELL & COMPANY ACCOUNTANTS LIMITED**  
Chartered Certified Accountants and Statutory Auditors  
Main Street  
Enfield  
Co.Meath

**17 February 2026**

**Sembiont Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 April 2025

	Notes	Apr 25 €
<b>Current Assets</b>		
Stocks	6	15,000
Debtors	7	1,618
Cash and cash equivalents		8,828
		<hr/> 25,446
<b>Creditors: amounts falling due within one year</b>	8	<hr/> (17,537)
<b>Net Current Assets</b>		<hr/> 7,909
<b>Total Assets less Current Liabilities</b>		<hr/> <hr/> 7,909
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings		7,809
<b>Equity attributable to owners of the company</b>		<hr/> <hr/> 7,909

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 Sembiont 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 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 17 February 2026 and signed on its behalf by:**

**John Traynor**  
**Director**

**Sembiont Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 April 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
Profit for the financial period	-	7,809	7,809
Net proceeds of equity Ordinary share issue	100	-	100
<b>At 30 April 2025</b>	<b>100</b>	<b>7,809</b>	<b>7,909</b>

# Sembiont Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 23 February 2024 (date of incorporation) to 30 April 2025

### 1. General Information

Sembiont Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 758327. The registered office of the company is Edmondston, Killucan, Co Westmeath. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial period ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

## Sembiont Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 23 February 2024 (date of incorporation) to 30 April 2025

### Taxation and deferred taxation

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

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

### Ordinary share capital

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

### 3. Period of financial statements

The financial statements are for the 14 month 8 days period from 23 February 2024 (date of incorporation) to 30 April 2025.

### 4. Statement on previous periods

The company did not present financial statements for previous periods.

### 5. Employees

The average monthly number of employees, including director, during the financial period was 1, (Feb 24 - 0).

	Apr 25 Number
Directors	1

### 6. Stocks

	Apr 25 €
Work in progress	15,000

The replacement cost of stock did not differ significantly from the figures shown.

### 7. Debtors

	Apr 25 €
Other debtors	1,020
Taxation	598
	<u>1,618</u>

**Sembiont Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 23 February 2024 (date of incorporation) to 30 April 2025

<b>8. Creditors</b>	<b>Apr 25</b>
<b>Amounts falling due within one year</b>	<b>€</b>
Taxation	14,601
Director's current account (Note 11)	436
Accruals	2,500
	<u>17,537</u>
<b>9. Income Statement</b>	
	<b>Apr 25</b>
	<b>€</b>
At 23 February 2024	-
Profit for the financial period	7,809
	<u>7,809</u>
At 30 April 2025	<u>7,809</u>
<b>10. Capital commitments</b>	
The company had no material capital commitments at the financial period-ended 30 April 2025.	
<b>11. Director's remuneration and transactions</b>	<b>Apr 25</b>
	<b>€</b>
Remuneration	59,333
	<u>59,333</u>
The following amounts are repayable to the director:	
	<b>Apr 25</b>
	<b>€</b>
John Traynor	436
	<u>436</u>
<b>12. Controlling interest</b>	
The company is controlled by John Traynor who is the ultimate controlling party.	
<b>13. Events After the End of the Reporting Period</b>	
There have been no significant events affecting the company since the financial period-end.	
<b>14. Approval of financial statements</b>	
The financial statements were approved and authorised for issue by the board on 17 February 2026.	