

**SITO Invest Limited**  
**Unaudited Abridged Financial Statements**  
**for the financial year ended 31 December 2025**

**Company Number: 618037**

# SITO Invest Limited

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# SITO Invest Limited

## Director and other information

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<b>Director</b>	Tony Jønsson
<b>Company Secretary</b>	Doran Management Financial Services Limited
<b>Registered office</b>	59/60 O'Connell Street, Limerick, Ireland V94 E95T
<b>Company number</b>	618037
<b>Accountants</b>	Doran Management Financial Services Limited, 59/60 O'Connell Street, Limerick, Ireland V94 E95T

# **SITO Invest Limited**

## **Director's Responsibilities Statement**

### ***For the financial year ended 31 December 2025***

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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 year. Under the 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 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 for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Director is required to:

- Select suitable accounting policies 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 a 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.

#### **Signed on behalf of the Board**

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Tony Jønsson  
Director

Date: \_\_\_\_\_ 2026

**SITO Invest Limited**  
**Statement of Financial Position**  
**As at 31 December 2025**

	Note	31 Dec 25 €	31 Dec 24 €
<b>Non-Current Assets</b>			
Investment	4	3,940	3,940
<b>Total Fixed Assets</b>		<b>3,940</b>	<b>3,940</b>
<b>Current Assets</b>			
Cash at bank		16,261	11,950
<b>Total Current Assets</b>		<b>16,261</b>	<b>11,950</b>
<b>Total Assets</b>		<b>20,201</b>	<b>15,890</b>
<b>Capital and Reserves</b>			
Called-up share capital presented as equity		100	100
Retained earnings	3	20,101	15,790
<b>Shareholder's Equity</b>	5	<b>20,201</b>	<b>15,890</b>

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 SITO Invest 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 year and of its profit or loss for such a year 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, and
- (e) the Company has relied on the specified exemption contained in Section 352 of the 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 \_\_\_\_\_ 2026 and signed on its behalf by

\_\_\_\_\_  
 Tony Jønsson  
 Director

# SITO Invest Limited

## Notes to the Abridged Financial Statements

### For the financial year ended 31 December 2025

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#### 1. GENERAL INFORMATION

SITO Invest Limited (the "Company") is a Company limited by shares incorporated in the Republic of Ireland. The Company has its registered office at 59/60 O'Connell Street, Limerick. The nature of the Company's operations and its principal activities are the holding of investments. The financial statements have been presented in Euro (€) which is also the functional currency of the Company.

#### 2. 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.

##### a) Statement of Financial Position

The financial statements of the Company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

##### b) Basis of preparation

The financial statements have been prepared on a going concern basis and in accordance with the historical cost convention. A profit of €12,311 was recorded for the year ended 31 December 2025. The Director has confirmed that he will continue to meet any obligations of the Company where necessary and give the necessary financial support to the Company. On this basis the going concern basis is appropriate. 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.

##### c) Investments

Investments held as non-current assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the profit and loss account in the year in which it is receivable.

##### d) 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.

##### e) 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 levies that have been enacted or substantively enacted by the Balance Sheet date.

##### f) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet 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 Profit and Loss Account.

**SITO Invest Limited**  
**Notes to the Abridged Financial Statements**  
**For the financial year ended 31 December 2025 (continued)**

**3. RETAINED EARNINGS**

	<b>2025</b>	<b>2024</b>
	€	€
Balance at the beginning of the year	15,790	10,858
Profit for the year	12,311	4,932
Dividend paid	(8,000)	-
Total Retained Earnings	<u><u>20,101</u></u>	<u><u>15,790</u></u>

**4. INVESTMENT**

	<b>2025</b>	<b>2024</b>
	€	€
Shares in Quantrom Limited	3,940	3,940
Total Investment	<u><u>3,940</u></u>	<u><u>3,940</u></u>

**5. RECONCILIATION OF MOVEMENTS IN SHAREHOLDER'S EARNINGS**

	<b>2025</b>	<b>2024</b>
	€	€
Opening balance	15,890	10,958
Profit for the year	12,311	4,932
Dividend paid	(8,000)	-
Closing balance	<u><u>20,201</u></u>	<u><u>15,890</u></u>

**6. POST-BALANCE SHEET EVENTS**

The Director continued to evaluate the impact of subsequent events on the Company through to \_\_\_\_\_ 2026, the date the financial statements were available to be issued and has not identified any subsequent events requiring disclosure other than the below in the financial statements.

On 6 January 2026 a dividend of €12,000 was declared which relates to the holders of the ordinary shares and remains payable as of the date of approval of these financial statements.

**7. APPROVAL OF ANNUAL STATEMENTS**

The financial statements were approved and authorised for issue by the board on \_\_\_\_\_ 2026.