

Company registration number: 766963

**CSDD Investments Limited
Trading as CSDD Investments**

**Unaudited abridged financial statements
for the financial year ended 30 June 2025**

CSDD Investments Limited

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CSDD Investments Limited

Directors and other information

Directors	Mr Liam O'Shea Mrs Laura O'Shea
Secretary	Ms Laura O'Shea
Company number	766963
Registered office	CSDD Investments Limited Shanahill West Castlemaine Killarney Kerry
Business address	Shanahill West Castlemaine Killarney Kerry
Accountants	Castledrum Management Solutions Limited t-a Sean Kavanagh & Co Keel Castlemaine Co Kerry

CSDD Investments Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the Board

Mr Liam O'Shea
Director

Mrs Laura O'Shea
Director

CSDD Investments Limited

**Accountants' Report to the board of directors
on the Unaudited abridged financial statements of CSDD Investments Limited**

In accordance with the engagement letter dated 6 February 2026, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, 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 board of directors 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 board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Certified Public Accountants in Ireland now merged with Chartered Accountants Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 30 June 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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.

Castledrum Management Solutions Limited t-a Sean Kavanagh & Co
Chartered Accountants

Keel
Castlemaine
Co Kerry

6 February 2026

CSDD Investments Limited

**Balance sheet
As at 30 June 2025**

	2025
	€
Current assets	100
Net current assets	100
	<hr/>
Total assets less current liabilities	100
	<hr/>
Net assets	100
	<hr/> <hr/>
Capital and reserves	100
	<hr/> <hr/>

We, as directors of CSDD Investments 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) we 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 financial year and to otherwise comply with the provisions of 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; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 6 February 2026 and signed on behalf of the board by:

Mr Liam O'Shea
Director

Mrs Laura O'Shea
Director

CSDD Investments Limited

Notes to the abridged financial statements Financial year ended 30 June 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is CSDD Investments Limited, Shanahill West, Castlemaine, Killarney, Kerry.

2. Statement of compliance

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

3. Accounting policies and measurement bases

Basis of preparation

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

The financial statements are prepared in Euro, which is the functional currency of the entity.

Financial instruments

A financial asset or a financial liability is recognised only when the company 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.

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. Capital commitments

The directors confirm that no material capital commitments existed as at the balance sheet date.

5. Events after the end of the reporting period

The directors confirm that no significant adjusting or non adjusting post balance sheet events have occurred in the period to the signature of these financial statements.

CSDD Investments Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

6. Controlling party

The company is owned and controlled by its two directors Liam O'Shea and Laura O'Shea

7. Going Concern

The directors after reviewing all available financial, operating and trading information deem it appropriate to prepare these financial statements on a going concern basis.

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 6 February 2026.