

Company Number: 606454

Chatina Limited

Abridged Unaudited Financial Statements

for the financial period ended 31 December 2025

Chatina Limited

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Chatina Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period ended 31 December 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 he 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He 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 he 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 he has made available 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 his knowledge and belief, the accounting records reflect all the transactions of the company for the financial period ended 31 December 2025."

Signed on behalf of the board

Mr Ivan Pratt
Director

11 February 2026

Chatina Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	Dec 25 €	Jun 24 €
Fixed Assets			
Tangible assets	5	<u>384,105</u>	-
Current Assets			
Debtors	6	-	14,593
Cash and cash equivalents		<u>221,096</u>	<u>541,827</u>
		<u>221,096</u>	<u>556,420</u>
Creditors: amounts falling due within one year	7	<u>(66,324)</u>	<u>(2,501)</u>
Net Current Assets		<u>154,772</u>	<u>553,919</u>
Total Assets less Current Liabilities		<u>538,877</u>	<u>553,919</u>
Provisions for liabilities	8	-	(1,414)
Net Assets		<u><u>538,877</u></u>	<u><u>552,505</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>538,777</u>	<u>552,405</u>
Equity attributable to owners of the company		<u><u>538,877</u></u>	<u><u>552,505</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 Chatina 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 11 February 2026 and signed on its behalf by:

Mr Ivan Pratt
Director

Chatina Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	-	557,792	557,792
Loss for the financial year	-	(5,387)	(5,387)
At 30 June 2024	100	552,405	552,505
Loss for the financial period	-	(4,793)	(4,793)
Payment of dividends	-	(8,835)	(8,835)
At 31 December 2025	100	538,777	538,877

Chatina Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

1. General Information

Chatina Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 606454. The registered office of the company is Knockranny, Rock Valley Drive, Kilmacanogue, Wicklow, Ireland which is also the principal place of business of the company. The principal activity is that of investments activities. 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 31 December 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.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

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.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

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.

Chatina Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 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 18 month period ended 31 December 2025.

4. Employees

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

	Dec 25 Number	Jun 24 Number
Directors	<u>1</u>	<u>1</u>
5. Tangible assets	Investment properties	Total
	€	€
Cost		
At 1 July 2024	-	-
Additions	<u>384,105</u>	<u>384,105</u>
At 31 December 2025	<u>384,105</u>	<u>384,105</u>
Depreciation		
At 1 July 2024	<u>-</u>	<u>-</u>
At 31 December 2025	<u>-</u>	<u>-</u>
Net book value		
At 31 December 2025	<u>384,105</u>	<u>384,105</u>
6. Debtors	Dec 25 €	Jun 24 €
Director's current account (Note 11)	<u>-</u>	<u>14,593</u>

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

for the financial period ended 31 December 2025

7. Creditors	Dec 25	Jun 24
Amounts falling due within one year	€	€
Taxation	-	1
Director's current account (Note 11)	62,271	-
Accruals	4,053	2,500
	<u>66,324</u>	<u>2,501</u>

8. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	Total	Total
	Dec 25	Jun 24
	€	€
At financial period start	1,414	1,414
Released during the financial period	(1,414)	-
At financial period end	<u>-</u>	<u>1,414</u>

9. Income Statement

	Dec 25	Jun 24
	€	€
At 1 July 2024	552,405	557,792
Loss for the financial period	(4,793)	(5,387)
Payment of dividends	(8,835)	-
At 31 December 2025	<u>538,777</u>	<u>552,405</u>

10. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

11. Director's transactions

The following amounts are repayable to the director:

	Dec 25	Jun 24
	€	€
Mr Ivan Pratt	<u>62,271</u>	<u>-</u>

12. Events After the End of the Reporting Period

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 11 February 2026.