

**IRKKUMIES LIMITED**

**Company Number: 767679**

**Unaudited Abridged Financial Statements**

**for the financial period from 12 July 2024 (date of incorporation) to 31 December 2025**

**Irkumies Limited**  
**Unaudited Financial Statements**  
**for the financial period ended 31 December 2025**

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**Irkumies Limited**  
**Company Information**  
**for the financial period ended 31 December 2025**

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**Company Information**

**Company Name:** IRKKUMIES LIMITED

**Company Registration No:** 767679

**Place of Registration:** Ireland

**Legal form of Company:** Private Company Limited by Shares

**Registered Office:** Cashel, Ardara, Co Donegal, DONEGAL, Ireland

**Directors:** Kieran Mulhern (Appointed 12/07/2024)

**Secretary:** Patricia Meehan (Appointed 12/07/2024)

**Irkumies Limited**  
**Director's Responsibilities Statement**  
**for the financial period ended 31 December 2025**

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The director is responsible for preparing the financial statements in accordance 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 and enable them to ensure that the financial statements 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.

**Director's Declaration on Unaudited Financial Statements**

In relation to the financial statements which comprise the Balance Sheet and the related notes:

- The director approves these financial statements and confirm that they are 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 have made available to Naeem Malik, all the Company's accounting records and provided all the information, books, or 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 ended 31 December 2025.

Approved by the board on 05 March 2026 and signed by:

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**Kieran Mulhern**

**Director**

Date: 05 March 2026

**Irkumies Limited**  
**Balance Sheet**  
**for the financial period ended 31 December 2025**

	2025 €
<b>ASSETS</b>	
Director Account	27,628
Bank Account	31,642
<b>Total Assets</b>	<u>59,270</u>
<b>CREDITORS</b>	
Creditors – amount falling due within one year	2,686
<b>Net current assets</b>	<u>56,584</u>
<b>CAPITAL, RESERVES AND LIABILITIES</b>	
Share capital	100
Capital and reserves	56,484
<b>Total Capital, Reserves and Liabilities</b>	<u>56,584</u>

I as the director of Stallion Recruitment Limited state that:

- a) these financial statements have been prepared in accordance with the micro companies' regime,
- b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- c) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- d) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014,
- e) 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 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,
- f) the company has relied on the specified exemption contained in section 352 as a micro company; I have done so on the ground 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.

Approved by the board on 05 March 2026 and signed by:

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**Kieran Mulhern**

**Director**

**Irkumies Limited**  
**Notes to the Financial Statements**  
**for the financial period ended 31 December 2025**

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**1. 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.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

**Foreign currency**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

**Turnover**

Turnover is stated net of VAT and trade discounts and is recognised when the significant risks and rewards are considered to have been transferred to the buyer. Turnover from the sale of goods is recognised when the goods are physically delivered to the customer.

Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the fair value of the consideration received or receivable.

Where a contract has only been partially completed at the Balance Sheet date, turnover represents the fair value of the service provided to date based on the stage of completion of the contract activity at the Balance Sheet date.

Where payments are received from customers in advance of services provided, the amounts are recorded as deferred income and included as part of creditors due within one year.

**Taxation**

**Current tax**

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax is not recognised.

**Irkumies Limited**  
**Notes to the Financial Statements**  
**for the financial period ended 31 December 2025 (continued)**

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Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Office Equipment - 12.5%

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

**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 include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

**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.

**2. Period**

The financial statements cover 17 months and a 20-day period.

**3. Approval of Financial Statements**

The financial statements were approved and authorised for issue by the director on 05 March 2026.