

Company Number: 766384

SAKINA VISION LIMITED

Unaudited Financial Statements

**for the financial period from 20 June 2024 (date of incorporation) to 30 November
2025**

**Neotoria
Suite 2
The Old Station House
15A Main Street
Blackrock
Blackrock
Dublin
A94 T8P8
Ireland**

SAKINA VISION LIMITED CONTENTS

| | Page |
|-----------------------------------|-------------|
| Director and Other Information | 3 |
| Accountants' Report | 4 |
| Profit and Loss Account | 5 |
| Statement of Financial Position | 6 |
| Notes to the Financial Statements | 7 - 8 |

SAKINA VISION LIMITED DIRECTOR AND OTHER INFORMATION

Director Karim Ait Abdelouahad (Appointed 20 June 2024)

Company Secretary Khlijia Ait Abdelouahad (Appointed 20 June 2024)

Company Number 766384

Registered Office Pod 2,
The Old Station House,
15a Main Street,
Blackrock
Dublin
A94T8P8
Ireland

Accountants Neotoria
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**SAKINA VISION LIMITED
ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited financial statements of
SAKINA VISION LIMITED
for the financial period from 20 June 2024 (date of incorporation) to 30 November
2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial period from 20 June 2024 (date of incorporation) to 30 November 2025 as set out on pages 5 to 8 which comprise the Profit and Loss Account, the Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the director of SAKINA VISION 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.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the period ended 30 November 2025 your duty to ensure that SAKINA VISION 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 SAKINA VISION LIMITED. You consider that SAKINA VISION 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 financial statements of SAKINA VISION 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 financial statements.

NEOTORIA

Suite 2
The Old Station House
15A Main Street
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Blackrock
Dublin
A94 T8P8
Ireland

Date: _____

SAKINA VISION LIMITED
PROFIT AND LOSS ACCOUNT

for the financial period from 20 June 2024 (date of incorporation) to 30 November 2025

| | Notes | Nov 25 € |
|--|-------|---------------------|
| Profit before taxation | | - |
| Tax on profit | | - |
| Profit for the financial period | | - ----- ===== |

The company has no recognised gains or losses other than the profit for the financial period. The results for the financial period have been calculated on the historical cost basis. The company's turnover and expenses all relate to continuing operations.

Approved by the board on 4 March 2026 and signed on its behalf by:

SAKINA VISION LIMITED
STATEMENT OF FINANCIAL POSITION

as at 30 November 2025

| | Notes | Nov 25 € |
|--|-------|-------------------|
| Current Assets | | |
| Debtors | 5 | 100 |
| Net Current Assets | | <u>100</u> |
| Total Assets less Current Liabilities | | <u><u>100</u></u> |
| Capital and Reserves | | |
| Called up share capital presented as equity | | <u>100</u> |
| Shareholders' Funds | | <u><u>100</u></u> |

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

I as Director of SAKINA VISION 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.

Approved by the board on 4 March 2026 and signed on its behalf by:

SAKINA VISION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 20 June 2024 (date of incorporation) to 30 November 2025

1. General Information

SAKINA VISION LIMITED is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 766384. The registered office of the company is Pod 2., The Old Station House., 15a Main Street., Blackrock, Dublin, A94T8P8, Ireland. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 30 November 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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.

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, 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.

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 17 month 11 days period from 20 June 2024 (date of incorporation) to 30 November 2025.

4. Employees

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

SAKINA VISION LIMITED
NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 20 June 2024 (date of incorporation) to 30 November 2025

| | |
|----------------------------------|--------------------------|
| 5. Debtors | Nov 25 |
| | € |
| Called up share capital not paid | 100 |
| | <u><u> </u></u> |

6. Capital commitments

The company had no material capital commitments at the financial period-ended 30 November 2025.

7. Post-Balance Sheet Events

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

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 4 March 2026.