

# Amani Deluxe Limited (Unaudited Financial Statements)

AMANI Deluxe Limited

Financial statements

**For the period 01 February 2025  
to 31 January 2026**

***Registered number: 701479***

## Amani Deluxe Limited (Unaudited Financial Statements)

### Directors and other information

**Directors** Nisham Solly

**Secretary** Sean Solly

**Registered office** Magheracloy  
St Johnston  
Co Donegal

**Bankers** Revolut

**Company registration number** 701479

# Amani Deluxe Limited Unaudited Financial Statements

## Profit and loss account and other comprehensive income

Period from 01 February 2025 to 31 January 2026

	<b>Period ended 31 January 2026 Euro</b>	Period ended 31 January 2025 Euro
<b>Turnover</b>	-	-
Cost of sales	-	-
	<hr/>	<hr/>
<b>Gross profit</b>	-	-
Sales and marketing expenses	-	-
Administrative expenses	<b>(30.00)</b>	(20.00)
	<hr/>	<hr/>
<b>Operating loss</b>	<b>(30.00)</b>	(20.00)
Tax on profit on ordinary activities	-	-
	<hr/>	<hr/>
<b>Loss for the financial period</b>	<b>(30.00)</b>	(20.00)
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# Amani Deluxe Limited Unaudited Financial Statements

## Balance sheet

as at 31 January 2026

	<b>31 January 2026 Euro</b>	<b>31 January 2025 Euro</b>
<b>Current assets</b>		
Cash at bank and in hand	<u>1,484.69</u>	<u>1,514.69</u>
<b>Net current assets</b>	<u>1,484.69</u>	<u>1,514.69</u>
<b>Net liabilities</b>	<u>1,484.69</u>	<u>1,514.69</u>
<b>Capital and reserves</b>		
Share capital	<u>3,445.00</u>	<u>3,445.00</u>
Profit and loss account	<u>(1,960.31)</u>	<u>(1,930.31)</u>
<b>Shareholder's deficit</b>	<u>1,484.69</u>	<u>1,514.69</u>

On behalf of the board

*Nisham Solly*  
Director

03 February 2026



# Amani Deluxe Limited (Unaudited Financial Statements)

## Audit Exemption

I, as director of Amani Deluxe 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014;

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 s.353 Companies Act 2014.

On behalf of the board:

Name of Signatory:

Director

Date

Nisham Solly:

Director

03 February 2026

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## Explanatory notes on the contents of the balance sheet

- (1) Cash at bank and in hand: Relates to Cash at bank at year end.
- (2) Called up share capital: In accordance with the accounting principle in paragraph 17, called up share capital must be analysed between shares that are presented as liabilities and share capital.
- (3) Profit and loss account: These items may be combined where the appropriation of profit required by paragraph 48 is given at the foot of the profit and loss account or in a note to the financial statements.

## Notes on Unaudited Abridged Companies Act Entity Financial Statements

### 1 Directors' remuneration

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

None of the directors received any emoluments in respect of their services to the Company during the year or prior period.

### 2 Particulars of staff

The average number of persons employed by the Company during the financial year was:

	Period from 01 February 2025 to 31 January 2026
Other	0
	<hr/>
	0
	<hr/> <hr/>

## Amani Deluxe Limited (Unaudited Financial Statements)

	Period from 01 February 2025 to 31 January 2026
Staff costs comprise	
Wages and salaries	0
Social insurance costs	0
Other retirement benefit costs	0
	<hr/>
	0
	<hr/> <hr/>

### 3 Share capital and other reserves

Share capital	31 January 2026
Allotted, called up & fully paid	
4,000 ordinary shares at (€1.7225) each	€3,445

There is a single class of equity shares. All shares carry equal voting rights and rank for dividends to the extent to which the total amount on each share is paid up.

## Summary of significant accounting policies

The significant accounting policies used in the preparation of the entity financial statements are set out below.

### Foreign currency

#### (i) Functional and presentation currency

The Company's functional and presentation currency is Euro, denominated by the symbol "€".

#### (ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions. Foreign branches use Central Bank of Ireland rates to translate Income Statement at average rate and Balance Sheet at month end rate.

## Amani Deluxe Limited (Unaudited Financial Statements)

At the end of each financial period foreign currency monetary items are translated to Euro using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

When and if incurred foreign exchange gains and losses resulting from the settlement of transactions and from the translation at exchange rates at the end of the financial period of monetary assets and liabilities denominated in foreign currencies are recognised in the profit and loss account within 'administrative expenses'.

### **Taxation**

Income tax expense for the financial period comprises current and deferred tax recognised in the financial period. Income tax expense is presented in the profit and loss account or equity in line with the transaction or other event that resulted in the income tax expense.

Current and deferred tax assets and liabilities are not discounted.

#### *(i) Current tax*

Current tax is the amount of income tax payable in respect of the taxable profit for the financial period or past financial periods. Current tax is measured at the amount of current tax that is expected to be paid using tax rates and laws that have been enacted or substantively enacted by the end of the financial period.

The directors periodically evaluate positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. A current tax liability is recognised where appropriate and measured on the basis of amounts expected to be paid to the tax authorities.

#### *(ii) Deferred tax*

Deferred tax is recognised in respect of timing differences, which are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in financial periods different from those in which they are recognised in financial statements.

Deferred tax is recognised on all timing differences at the end of each financial period with certain exceptions. Unrelieved tax losses and other deferred tax assets are recognised only when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the end of each financial period end and that are expected to apply to the reversal of the timing difference.

A net deferred tax asset is recognised as recoverable and therefore recognised only when on the basis of all available evidence it can be regarded as more likely than not that there will be suitable taxable profits against which to recover carried forward tax losses and from which the future reversal of underlying timing differences can be deducted.

### **Tangible fixed assets**

Tangible fixed assets are carried at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to the location and condition necessary for its intended use, applicable dismantling, removal and restoration costs and borrowing costs capitalised.

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Repairs, maintenance and minor inspection costs are expensed as incurred. Tangible fixed assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in profit or loss.

Depreciation is used to write off the cost of tangible fixed assets, less their residual value, over their expected useful economic lives using the straight line basis. The assessed useful lives for the classes of tangible fixed assets recognised are as follows:

- Computer equipment 3 years straight line

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each financial period. The effect of any change in either residual values or useful lives is accounted for prospectively.

The gain or loss arising from the disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised as income or an expense.

### **Operating leases**

Operating leases do not transfer substantially all the risks and rewards of ownership to the lessor. Payments under operating leases are recognised in the profit and loss account on a straight-line basis over the term of the lease.

### **Provisions and contingencies**

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that a transfer of economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

Contingent liabilities, arising as a result of past events, are not recognised as a liability because it is not probable that the Company will be required to transfer economic benefits in settlement of the obligation or the amount cannot be reliably measured at the end of the financial period. Possible but uncertain obligations are not recognised as liabilities but are contingent liabilities. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Basic financial assets and liabilities, including trade and other debtors, cash and cash equivalents, trade and other creditors, bank loans, loans from fellow group companies, are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction.

Trade and other debtors, cash and cash equivalents are subsequently measured at amortised cost using the effective interest method. At the end of each financial period financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired an impairment loss is recognised in profit or

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loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial asset's estimated cash inflows discounted at the asset's original effective interest rate.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

### **Share capital**

Equity shares issued are recognised as the proceeds are received and presented as share capital and share premium. Incremental costs directly attributable to the issue of new equity shares or options are shown in equity as a deduction, net of tax, from the proceeds.

### **Distributions**

Dividends and other distributions to the Company's equity shareholders are recognised as a liability in the financial statements in the financial period in which the dividends and other distributions are approved by the Company's shareholders at the annual general meeting. Interim dividends are recognised when paid.

## **3 Critical accounting judgements and estimation uncertainty**

Estimates and judgements made in the process of preparing the entity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### **(a) Critical judgement in applying the entity's accounting policies**

The directors have not made any critical judgements that have had a significant effect on the amounts recognised in the entity financial statements, apart from those involving estimates.

### **(b) Critical accounting estimates and assumptions**

The directors make estimates and judgements concerning the future in the process of preparing the entity financial statements.