

**OPIDAR LIMITED
ACCOUNTS 2025**

**OPIDAR LIMITED
REPORTS AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

OPIDAR LIMITED

COMPANY INFORMATION

DIRECTORS

Thomas Coleman
James Lloyd

COMPANY SECRETARY

CCS Corporate Secretaries Limited

REGISTERED NUMBER

390898

REGISTERED OFFICE

Unit 14
Golden Mile Industrial Estate
Breaffy Road
Castlebar
Co. Mayo

ACCOUNTANTS

OSK Audit Limited
East Point Plaza
East Point
Dublin 3

BANKERS

Bank of Ireland
88 Lower Camden Street
Dublin 2

OPIDAR LIMITED

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OPIDAR LIMITED

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF OPIDAR LIMITED FOR THE YEAR ENDED 30 JUNE 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Opidar Limited for the year ended 30 June 2025 which comprise the Statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of directors of Opidar Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Opidar Limited 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 the Board of directors of Opidar Limited, as a body, 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 Opidar Limited and its Board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in 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 Statement of financial position as at 30 June 2025 your duty to ensure that Opidar Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Opidar Limited. You consider that Opidar Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Opidar Limited. 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.

OSK Audit Limited

East Point Plaza
East Point
Dublin 3
31 October 2025

OPIDAR LIMITED**ABRIDGED STATEMENT OF FINANCIAL POSITION**
AS AT 30 JUNE 2025

	Note	2025 €	2024 €
<u>Current assets</u>			
Cash at bank and in hand		4	4
		<u>4</u>	<u>4</u>
Creditors: amounts falling due within one year	4	(4)	(4)
		<u>-</u>	<u>-</u>
<u>Net current assets</u>			
<u>Total assets less current liabilities</u>			
		<u>-</u>	<u>-</u>
<u>Net assets</u>			
<u>Capital and reserves</u>			
Called up share capital presented as equity		100	100
Profit and loss account		(100)	(100)
		<u>-</u>	<u>-</u>
<u>Shareholders' funds</u>			
		<u>-</u>	<u>-</u>

We, as directors of Opidar Limited, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the company is availing itself of the exemption provided for by Chapter 16 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 365(2) are satisfied.

(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 state 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) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

(f) the company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

Thomas Coleman
Director

James Lloyd
Director

Date: 31 October 2025

The notes on pages 3 to 4 form part of these financial statements.

OPIDAR LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. GENERAL INFORMATION

These financial statements comprising the the Statement of income and retained earnings, the Statement of financial position and the related notes constitute the individual financial statements of Opidar Limited for the financial year ended 30 June 2025.

Opidar Limited is a private company limited by shares (registered under part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 390898). The registered office is Unit 14, Golden Mile Industrial Estate, Breaffy Road, Castlebar, Co.Mayo.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

2.2 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.3 CREDITORS

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. EMPLOYEES

The average monthly number of employees, including the directors, during the year was as follows:

	2025	<i>2024</i>
	No.	<i>No.</i>
Directors	2	<i>2</i>

4. CREDITORS: Amounts falling due within one year

	2025	<i>2024</i>
	€	<i>€</i>
Other creditors	4	<i>4</i>

OPIDAR LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

5. APPROPRIATION OF PROFIT & LOSS ACCOUNT

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the year	(100)	(100)
Profit and loss account carried forward at the end of the year	(100)	(100)

6. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year end.

7. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 31 October 2025