

**Shaderow Limited**

**Abridged Financial Statements**

**Financial Period from incorporation on 18 July 2024 to  
31 December 2025**

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**DIRECTORS' RESPONSIBILITIES STATEMENT**

The directors are responsible for preparing the directors' report and the financial statements in accordance with Irish law and regulations.

Irish law requires the directors to prepare financial statements for each financial year that give a true and fair view of the company's assets, liabilities, and financial position as at the end of the financial year and of the profit or loss of the company for the financial year. Under that law the directors have prepared the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 105, the Financial Reporting Standard applicable to the Micro-Entities Regime in the UK and Republic of Ireland and Irish law).

Under Irish law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities, and financial position as at the end of the financial year and the profit or loss of the company for the financial year.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies 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 and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain 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 the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The directors 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.

**On behalf of the board**

**Brian Barter**

**Deirdre Keane**

27 February 2026

**BALANCE SHEET**  
At 31 December 2025

	Notes	2025 €
<b>Fixed assets</b>		
Tangible assets		2,008
		<u>2,008</u>
<b>Current assets</b>		
Debtors		4,587
Cash at bank and in hand		52,501
		<u>57,088</u>
<b>Creditors - amounts falling due within one year</b>		<u>(20,270)</u>
<b>Net current assets</b>		<u>36,818</u>
<b>Total assets less current liabilities</b>		38,826
<b>Creditors - amounts falling due after more than one year</b>		<u>-</u>
<b>Net assets</b>		<u>38,826</u>
<b>Capital and reserves</b>		
Called up share capital	5	100
Profit and loss account		<u>38,726</u>
<b>Capital and Reserves</b>		<u>38,826</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Shaderow 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) 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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

The company has relied on the specified exemption contained in section 352 as a micro company; We have done so on the ground 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.

**On behalf of the board**

**Brian Barter**

**Deirdre Keane**

27 February 2026

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS****1 General information**

Shaderow Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 768015. The address of its registered office is 28 Avondale Court, Blackrock, Dublin, Ireland.

**2 Statement of compliance**

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.

**3 Accounting periods and comparatives**

The current period is from the date of incorporation 18 July 2024 to 31 December 2025.

**4 Summary of significant accounting policies**

The significant accounting policies used in the preparation of the financial statements are set out below. These policies have been consistently applied since the date of incorporation, unless otherwise stated.

**(a) 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.

**(b) Revenue Recognition**

Revenue is recognised in respect of the services provided by the company. Typically, our services involve the provision of strategic advisory and professional services. Depending on the contractual arrangements, revenue is recognised either in the accounting period in which the services are delivered, or for certain arrangements where we provide services on a time basis, during the period in which the services are provided.

**(c) Taxation**

Corporation tax is provided on taxable profits at the current rates. Current tax represents the amount expected to be paid in respect of taxable profit for the year and is calculated using the tax rates and laws that have been enacted or substantively enacted at the balance sheet 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 that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the group or company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured at the average tax rates that are expected 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 substantially enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

**(d) 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 debtors are stated at cost less impairment losses for bad and doubtful debts.

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS - continued

**4 Summary of significant accounting policies - continued****(e) Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities. Cash and cash equivalents are initially measured at transaction price and subsequently measured at amortised cost.

**(f) 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

**(g) Share capital presented as equity**

Equity shares issued are recognised at the proceeds received. 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.

<b>5 Called up share capital</b>	2025 €
<b>Allotted and fully paid – presented as equity</b>	<hr/>
100 ordinary shares of €1 each	<hr/> <b>100</b> <hr/>

**6 Events after the balance sheet date**

There have been no significant events since the balance sheet date which require disclosure in, or adjustment to, these financial statements.

**7 Approval of financial statements**

The directors approved the financial statements on 27 February 2026.