

Company Registration Numer : 742532

OmarKhayyam Limited

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

For the period ended 30 November 2025

OmarKhayyam Limited
Statement of Financial Position
Period Ended 30 November 2025

	2025	2024
	€	€
Fixed Assets	120,000	120,000
Current Assets	-	-
Prepayments and accrued income	-	-
Creditors: amounts falling due within one year	-	-
Net Current Assets	120,000	120,000
Liabilities	119,998	119,998
Total Assets less Total Liabilities	2	2
	<hr/>	
Net Assets	2	2
	<hr/> <hr/>	
	<hr/>	
Capital and Reserves	2	2
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We, as directors of OmarKhayyam state that:

- (a) The company is availing itself of the exemption provided by Chapter 15 of Part 6 of the Companies Act 2014
- (b) the company is availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection 910 of section 334 has, in accordance with subsection (2) of that section, been served on the company: and
- (d) We acknowledge the obligation of the company 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.

OmarKhayyam Limited
Statement of Financial Position (Continued)
Period Ended 30 November 2025

We, as directors of OmarKhayyam Limited state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a micro company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014

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

These financial statements were approved by the board of directors and authorised for issue on 1 December 2025, and are signed on behalf of the board by:



Bernard Keogh
Director



Elizabeth Keogh
Director

Company registration number : 742532

OmarKhayyam Limited

Notes to the Financial Statements

Period Ended 30 November 2025

1 General Information

OmarKhayyam Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 742532, and the address of the registered office is 12 Brighton Court, Brighton Road, Foxrock, Dublin 18.

2 Statement of Compliance

These financial statements have been prepared in compliance with FRS 105. The Financial Reporting Standard applicable to the Micro-entities regime.

3 Accounting Policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial Statements have been prepared in Euro, which is the functional currency of the company

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for the services supplied, net of discounts and Value Added Tax.

Revenue from the sale of services is recognised when agreed milestones are completed and confirmed as agreed by the client usually on completion of a project; the amount of revenue can be measured reliably, it is probable that the associated economic benefit will flow to the entity; and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at the cost less any accumulated depreciation and accumulated impairment losses.

OmarKhayyam Limited

Notes to the Financial Statements (continued)

Period Ended 30 November 2025

IMPAIRMENT

A review for the indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date

STOCKS

The company does not hold any stock for resale

FINANCIAL INSTRUMENTS

The company does not hold any financial instruments other than shares.

PROVISION FOR LIABILITIES

Provisions are recognised when the entity had an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

After appropriate investigation the directors are satisfied the company has no requirement to make any provisions for liabilities.

4 Fixed asset impairments and reversals

There are no fixed asset impairments other than depreciation at the appropriate rate.

5 Assets or liabilities relating to more than one item on the balance sheet

The company has no assets or liabilities that's value is split between balance sheet categories

OmarKhayyam Limited
Notes to the Financial Statements (continued)
Period Ended 30 November 2025

6 Directors Transactions (Loan from Director to Company)

	2025	2024
	€	€
Balance owed to Directors at start of period	119,998	119,998
Advances Made by Directors	-	-
Amounts Repaid	-	-
Balance owed to Directors at end of Year	<u>119,998</u>	<u>119,998</u>

7 Guarantees and other financial commitments

The company has not entered into any financial guarantees or other financial commitments

8 Appropriation of Profit and Loss account

	2025	2024
	€	€
At start of financial year	-	-
Profit for the financial year	-	-
Dividends paid	-	-
At end of year	<u>-</u>	<u>-</u>