

Siromico Holdings Limited
Abridged Financial Statements
For The Financial Period Ended 30 April 2025
(CRO Number: 767468)

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Siromico Holdings Limited
Statement of Directors Responsibilities
For The Financial Period Ended 30 April 2025

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the Company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the Company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a Directors' Report that complies with the requirements of the Companies Act 2014.

On behalf of the board

Pauline Comerford - Director

Seamus Comerford - Director

Date: 26 January 2026

Siromico Holdings Limited
Balance Sheet
As at 30 April 2025

	<u>30/04/25</u>
	€
<u>Financial Assets</u>	1,175,000
<u>Current Assets</u>	200
<u>Prepayments and Accrued Income</u>	-
	<u>200</u>
<u>Creditors: Amounts falling due within one year</u>	-
	<u>200</u>
<u>Net Current Assets / (Liabilities)</u>	200
<u>Provisions for Liabilities and Charges</u>	-
	<u>1,175,200</u>
<u>Net Assets</u>	<u>1,175,200</u>
<u>Capital and Reserves</u>	<u>1,175,200</u>

These financial statements have been prepared in accordance with the Micro Companies Regime.

We as Directors of Siromico Holdings Limited, state that:

(a) the company is availing itself of the audit 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 section 358 is complied with,

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) We acknowledge the obligations of the company, under this Act, to— (i) keep adequate accounting records and prepare statutory 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 (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.

Continued.....

Siromico Holdings Limited
Balance Sheet
As at 30 April 2025

Continued.....

The company has relied on the specified exemption 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 company that qualifies for the micro companies regime and confirm that the Abridged Financial Statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

Approved by the Director and authorised for issue by

Pauline Comerford - Director

Seamus Comerford - Director

Date: 26 January 2026

Siromico Holdings Limited
Accounting Policies
For The Financial Period Ended 30 April 2025

The significant accounting policies adopted by the Company and applied consistently are as follows;

Basis of Preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial framework that has been applied in the preparation of these statutory financial statements is Companies Act 2014 (Micro Companies Regime) and the Financial Reporting Standard applicable to the Micro-Entities Regime (FRS 105). The directors have done so on the basis that the company qualifies as a micro company in accordance with section 280D of the Companies Act 2014 and therefore is entitled to prepare the financial statements in accordance with the micro companies regime.

Tangible Fixed Assets

The Company held no assets at the financial period end.

Tangible fixed assets including investment properties are recorded at historical cost, less accumulated depreciation and impairment losses. Cost includes prime cost and overheads incurred in financing the construction of tangible fixed assets. In accordance with Section 20 of FRS 105 interest costs are not capitalised. Depreciation is provided on tangible fixed assets and investment property, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

Turnover

Turnover comprises the fees earned during the period, net of VAT where relevant.

Taxation and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised under FRS 105.

Financial Instruments

(a) Ordinary Share Capital

The ordinary share capital of the company is presented as equity.

(b) Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Siromico Holdings Limited
Notes to the Abridged Financial Statements
For The Financial Period Ended 30 April 2025

1. General Information

The principal activity of the Company is the holding of investments. The Company's registered office is located at Oldtown, Cullahill, Co. Laois. The company is a limited liability company, incorporated, domiciled and tax resident in the Republic of Ireland.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 105.

Currency

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

	<u>P/E</u>
	<u>30/04/25</u>
	€
<u>Profit and Loss account at the beginning of the period</u>	-
Profit for the financial period	-
Dividends paid	-
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<u>Profit and Loss account at the end of the period</u>	-
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3. Guarantees and other financial commitments

Bank Loans

The Company had no bank borrowings at the financial period end.

Directors Loan

There was no loan owed to the Company at the financial period end.

Capital Commitments

The Company had no capital commitments as at 30 April 2025.

4. Approval of Financial Statements

The financial statements were approved by the board on 26 January 2026 .