

**Company Registration Number: 723294 (Ireland)**

**SODANIAL LIMITED**

**Unaudited Abridged Financial Statements**

**For the year ended 31 December 2025**

**SODANIAL LIMITED**  
**Directors and Other Information**  
**Year ended 31 December 2025**

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# **SODANIAL LIMITED**

## **Directors and Other Information**

**Year ended 31 December 2025**

Directors	Muhammad Danial  Rozina Gul
Registered Office	4 Ross House, Main Street Dunmanway Cork, P47RW94, Ireland
Company Secretary	Rozina Gul
Company Number	723294
Bank	Revolut
Accountant	TheTaxLink 46 Parklands Links Saggart. Co Dublin D24 NRA0

## **SODANIAL LIMITED**

### **Directors' Responsibilities Statement**

**Year ended 31 December 2025**

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements 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, identify those standards, and note the effect and the reasons for any material departure from those standards;
- 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record 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, enable them to ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Signed on behalf of the board**

Muhammad Danial

Director

Rozina Gul

Director

Date: 23 March 2026

**SODANIAL LIMITED**

**Balance Sheet**

**Year ended 31 December 2025**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Fixed assets</b>	-	-
<b>Current assets</b>		
Cash at bank and in hand	28,378	13,386
<b>Total assets</b>	<u>28,378</u>	<u>13,386</u>
Creditors (amounts falling due within one year)	(2,441)	(2,472)
<b>Total assets less current liabilities</b>	<u>25,937</u>	<u>10,914</u>
<b>Net assets/(liabilities)</b>	<u><u>25,937</u></u>	<u><u>10,914</u></u>
<b>Capital and Reserves</b>		
Share Capital	100	100
Reserve	25,837	10,814
	<u><u>25,937</u></u>	<u><u>10,414</u></u>

We as Directors of SODANIAL 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 section 358 of the Companies Act 2014 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 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 micro company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

Approved by the Directors and authorised for issue on 23 March 2026 and signed on its behalf by:

Muhammad Danial  
Director

Rozina Gul  
Director

# **SODANIAL LIMITED**

## **Notes to the Financial Statements**

**Year ended 31 December 2025**

### **1. General information**

SODANIAL LIMITED (the 'Company') domiciled and incorporated in Ireland. The registered office is 4 Ross House, Main Street Dunmanway Co. Cork, P47 RW94, Ireland. The Company registration number is 723294.

The principal activity of the Company is the provision of dental services.

### **2. Summary of Significant Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### **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.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### **Reporting Currency**

The financial statements are presented in EUR denoted by the symbol "€", which is the Company's functional and presentational currency.

#### **Turnover and expenditure**

Turnover represents amounts receivable from the provision of dental services, net of VAT and discounts. Revenue is recognised at the point at which dental treatment is delivered to the patient. Where treatment spans more than one accounting period, revenue is recognised on the basis of work completed as a proportion of the total treatment plan.

Expenses are included in the financial statements as they become due.

#### **Tangible Fixed Assets**

Tangible fixed assets are stated at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is charged to the profit and loss account on a straight-line basis over the estimated useful economic lives of the assets.

#### **Cash at bank and in hand**

Cash at bank and in hand include cash in hand and cash held on call with the bank.

#### **Creditors**

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.

**SODANIAL LIMITED**

**Notes to the Financial Statements**  
**Year ended 31 December 2025**

**Pensions**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Income Statement in the period to which they relate.

**Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable Profits for the year and is calculated using the tax rates and Laws that have been enacted or substantially enacted at the Balance Sheet date.

**Share capital of the company**

**Ordinary share capital**

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

**3. Appropriation of Profit and Loss Account**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit (Loss) brought forward	(20,820)	7,588
Profit for the financial year	15,023	(20,820)

**4. Post-Balance Sheet Events**

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

**5. Approval of financial statements**

The directors approved the financial statements on 23 March 2026.