

Registered number: 422368

Edaara Limited

**Directors' Report and Unaudited Financial
Statements**

For the financial year ended 30 November 2025

Edaara Limited

Company Information

DIRECTORS	Barry Horan Brendan Horan Conor Horan
COMPANY SECRETARY	Brendan Horan
REGISTERED NUMBER	422368
REGISTERED OFFICE	Millennium Park Naas Kildare
ACCOUNTANTS	BDO Statutory Audit Firm Block 3, Miesian Plaza 50-58 Baggot Street Lower Dublin 2, D02 Y754 Ireland
BANKERS	Bank Of Ireland Naas Co Kildare
SOLICITORS	Reidy Stafford Newbridge Co Kildare

Edaara Limited

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Edaara Limited

Directors' report For the financial year ended 30 November 2025

The directors present their annual report and unaudited financial statements for the financial year ended 30 November 2025.

PRINCIPAL ACTIVITIES

The company did not trade in the period and has remained dormant.

DIRECTORS AND THEIR INTERESTS

In accordance with Section 329 of the Companies Act 2014, the directors' shareholdings and the movements therein during the financial year ended 30 November 2025 were as follows:

	Ordinary shares of €1 each		Ordinary-A shares of €1 each	
	30/11/25	1/12/24	30/11/25	1/12/24
Barry Horan	25	25	-	-
Brendan Horan	-	-	51	51
Conor Horan	24	24	-	-
	<u>49</u>	<u>49</u>	<u>51</u>	<u>51</u>

ACCOUNTING RECORDS

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Millenium Park, Naas, Kildare.

This report was approved by the board on 3 February 2026 and signed on its behalf.


Barry Horan
Director


Conor Horan
Director

Edaara Limited

Directors' responsibilities statement For the financial year ended 30 November 2025

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

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

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, of the profit or loss for that 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's financial statements and then apply them consistently;
- make judgments 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 and enable them to ensure that the financial statements and Directors' report comply with the Companies Act 2014. 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.

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on page 7:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to ,all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 November 2025.

Edaara Limited

PRACTITIONER'S COMPILATION REPORT TO THE MEMBERS OF EDAARA LIMITED

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the companies act 2014, we have compiled the accompanying financial statements of Edaara Limited based on information you have provided. These financial statements comprise the balance sheet as at 30 November 2025, the Statement of income and retained earnings for the year then ended, and a summary of significant accounting policies and other explanatory information.

We performed this compilation engagement in accordance with International Standard (Ireland) on Related Services 4410 (Revised), Compilation Engagements. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Companies Act 2014 and We performed this compilation engagement in accordance with International Standard (Ireland) on Related Services 4410 (Revised), Compilation Engagements. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Companies Act 2014 and FRS 102 "The financial reporting standards applicable in the UK and Republic of Ireland as issued by the FRC.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at [<https://www.charteredaccountants.ie/Professional-Standards/Home>]. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility. You have acknowledged on the director's report your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with Companies Act 2014 FRS 102 "The financial reporting standards applicable in the UK and Republic of Ireland as issued by the FRC.

This report is made solely to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements 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 them 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 the Company and the Company's Board of Directors, as a body, for our work, or for this report.



BDO

Statutory Audit Firm

Block 3, Miesian Plaza
50-58 Baggot Street Lower
Dublin 2, D02 Y754
Ireland
3 February 2026

Edaara Limited

Statement of income and retained earnings
For the financial year ended 30 November 2025

	2025 €	2024 €
Profit after tax	<u>-</u>	<u>-</u>
Retained earnings at the beginning of the financial year	<u>395,126</u>	<u>395,126</u>
Retained earnings at the end of the financial year	<u>395,126</u>	<u>395,126</u>

There were no recognised gains and losses for 2025 or 2024 other than those included in the statement of income and retained earnings.

The notes on pages 5 to 6 form part of these financial statements.

Edaara Limited

**Balance sheet
As at 30 November 2025**

	Note		2025 €	2024 €
Current assets				
Debtors: amounts falling due within one year	4	-	399,986	
Cash at bank and in hand		396,767	-	
		396,767	399,986	
Creditors: amounts falling due within one year	5	(1,541)	(4,760)	
Net current assets			395,226	395,226
Total assets less current liabilities			395,226	395,226
Net assets			395,226	395,226
Capital and reserves				
Called up share capital presented as equity			100	100
Profit and loss account			395,126	395,126
Shareholders' funds			395,226	395,226

We, as directors of Edaara 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 financial year and of its profit or loss for such a financial 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.

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



Barry Horan
Director



Conor Horan
Director

Date: 3 February 2026

The notes on pages 5 to 6 form part of these financial statements.

Edaara Limited

Notes to the financial statements For the financial year ended 30 November 2025

1. GENERAL INFORMATION

These financial statements comprising the Statement of income and retained earnings, the Balance sheet and the related notes constitute the individual financial statements of Edaara Limited for the financial year ended 30 November 2025.

Edaara Limited is a private company limited by share, incorporated in the Republic of Ireland. The Registered Office is Millenium Park, Naas, Kildare. The nature of the company's operations and its principal activities are set out in the Directors' report on page 1.

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 GOING CONCERN

The financial statements have been prepared on the going concern basis. This assumes that the company will continue in existence for the foreseeable future having adequate resources (including financial resources) to meet its liabilities when they fall due. At the year-end date, the company has a net asset position of €395,226.

2.3 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.4 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.

2.5 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 financial year was as follows:

	2025 No.	2024 No.
Employees	2	2

Edaara Limited

Notes to the financial statements
For the financial year ended 30 November 2025

4. DEBTORS

	2025 €	2024 €
Trade debtors	-	399,986
	<u>-</u>	<u>399,986</u>

5. CREDITORS: Amounts falling due within one year

	2025 €	2024 €
Accruals	1,541	4,760
	<u>1,541</u>	<u>4,760</u>

6. COMMITMENTS AND CONTINGENCIES

There were no commitments or contingencies of the Company as at the reporting date.

7. RELATED PARTY TRANSACTIONS

During the reporting period, the Company received an amount of 399,986 from Kempis Enterprises Limited, a related party, in settlement of a debtor balance outstanding from the prior period. There were no outstanding related party balances as at the reporting date.

8. POST BALANCE SHEET EVENTS

The directors have reviewed events occurring subsequent to the balance sheet date and confirm that there were no events that require adjustment to, or disclosure in, the financial statements.

9. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 3 February 2026.