

**Khandowd Realty Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year to 31 December 2025**

# Khandowd Realty Limited

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# **Khandowd Realty Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year to 31 December 2025

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

Irish company law requires the directors to prepare financial statements for each financial period. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 period end date and of the profit or loss of the company for the financial period 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 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.

**Signed on behalf of the board**

**Martin O'Dowd**  
**Director**

**Haroon Rashid Khan**  
**Director**

**10 January 2026**

# Khandowd Realty Limited

## BALANCE SHEET

as at 30 September 2025

Notes	2025 €	2024 €
<b>Current Assets</b>		
Cash and cash equivalents	100	100
	<hr/>	<hr/>
<b>Net Current Assets</b>	<b>100</b>	<b>100</b>
	<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>	<b>100</b>	<b>100</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Capital and Reserves</b>		
Called up share capital presented as equity.	100	100
	<hr/>	<hr/>
<b>Equity attributable to owners of the company</b>	<b>100</b>	<b>100</b>
	<hr/> <hr/>	<hr/> <hr/>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Khandowd Realty Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 period and of its profit or loss for such a financial period 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;

(d) 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.

**Approved by the board on 10 January 2026 and signed on its behalf by:**

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**Martin O'Dowd**  
Director

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**Haroon Rashid Khan**  
Director

**Khandowd Realty Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2024

	<b>Called up share capital €</b>	<b>Total  €</b>
Net proceeds of equity ordinary share issue	100	100
<b>At 31 December 2024</b>	<u>100</u>	<u>100</u>
<b>At 31 December 2025</b>	<u><b>100</b></u>	<u><b>100</b></u>

# **Khandowd Realty Limited**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year to 31 December 2025

### **1. General Information**

Khandowd Realty Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 747688. The registered office of the company is 8 The Mall, Lucan, Co. Dublin. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### **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.

#### **Statement of compliance**

The financial statements of the company for the financial period ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### **Employee benefits**

The company does not operate a pension scheme.

#### **Taxation**

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

#### **Ordinary share capital**

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

### **3. Adoption of FRS 102**

This is the first set of financial statements prepared by Khandowd Realty Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities).

### **4. Period of financial statements**

The financial statements are for the year to 31 December 2025.

### **5. Statement on previous periods**

The company did not present financial statements for previous periods.

### **6. Employees**

The average monthly number of employees, including directors, during the financial period was 0.

### **7. Capital commitments**

The company had no material capital commitments at the financial period-ended 31 December 2025.

**Khandowd Realty Limited**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year to 31 December 2025

**8. Post-Balance Sheet Events**

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

**9. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 10 January 2026.