

Company registration number: 727726

MAHK SPORTS LIMITED

Unaudited abridged financial statements

for the financial period ended 31 December 2025

MAHK SPORTS LIMITED

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MAHK SPORTS LIMITED

Directors and other information

Director	Mudassar Butt
Secretary	Hamnah Mudassar
Company number	727726
Registered office	26 Beechwood Gate, Hansfield, Dublin 15 D15NVK4
Accountants	Classic Accounts & IT Services Limited Rathleek Farm, Rathleek Dunboyne, Co. Meath
Bank	Bank of Ireland Blanchardstown, Dublin 15

MAHK SPORTS LIMITED

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial year. Under that law, he has 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 director is 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 director is 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 him to ensure that the financial statements comply with the Companies Act 2014. He has general responsibility for taking such steps as are reasonably open to him to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Mudassar Butt

Director

Date: 27th March 2026

MAHK SPORTS LIMITED

Accountants' Report to the director on the Unaudited financial statements of MAHK SPORTS LIMITED

In accordance with the instructions given to us, we have compiled without carrying out an audit, the financial statements of MAHK SPORTS LIMITED which comprise the Profit and Loss Account, the Balance Sheet and the related notes of MAHK SPORTS LIMITED from the accounting records and information and explanations you have given to us.

This report is made to the Company's director, 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 Director 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 Director, as a body, for our work, or for this report.

Respective responsibilities of directors and accountants

The company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2025 and its profit for the period then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014. It is our responsibility to compile the financial statements of MAHK SPORTS LIMITED from the accounting records, information and explanations supplied to us by the director.

Scope of work

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies – ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services – Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements

You have acknowledged on the balance sheet for the period ended 31st December 2023 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that 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 under the Companies Acts 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

Classic Accounts & IT Services Limited

Rathleek Farm, Rathleek

Dunboyne, Co. Meath

Date: 27th March 2026

MAHK SPORTS LIMITED

**Balance sheet
As at 31st December 2025**

	2025
	€
Current assets	4,599
Creditors: amounts falling due within one year	(1,600)
Net current assets/(liabilities)	<u>2,999</u>
Long-term liabilities	(Nil)
Net Liabilities	<u>2,999</u>
Capital and reserves	
Called up share capital presented as equity	100
Profit and loss account	28,99
	<u>2,999</u>
	=====

I, as director of MAHK SPORTS 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 the conditions specified in 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 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 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 section 352 of the 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 section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'.

These abridged financial statements were approved by the director on 10th May 2024 and signed on behalf of the board by:

Mudassar Butt

Director

Date: 27th March 2026

MAHK SPORTS LIMITED

Notes to the abridged financial statements Financial period ended 31st December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 26 Beechwood Gate, Hansfield, Dublin15, D15NVK4.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including the financial reporting Standard applicable to the Micro-Entities Regime - "FRS 105" and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest or the cash price for the goods or services where material and recognised as other income on a straight line basis over the terms of the agreement.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Taxation

Current tax is calculated on the profits of the year. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

MAHK SPORTS LIMITED

**Notes to the abridged financial statements
Financial period ended 31st December 2025**

4. Appropriations of profit and loss account

	2025
	€
At the start of the financial period	2,230
Profit/(loss) for the financial period	669
	<u> </u>
At the end of the financial period	2,899
	<u> </u>