

Company Number: 764658

Abuja Limited

Abridged Unaudited Financial Statements

**for the financial period from 24 May 2024 (date of incorporation) to 28 February
2025**

Abuja Limited

CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Statement of Changes in Equity	6
Notes to the Financial Statements	7 - 9

Abuja Limited

DIRECTORS AND OTHER INFORMATION

Directors	Thomas Dever (Appointed 24 May 2024) Stephen McCarthy (Appointed 24 May 2024) David O'Beirne (Appointed 24 November 2025) Gerald Barry (Appointed 24 May 2024, Resigned 25 November 2024)
Company Secretary	Thomas Dever (Appointed 24 May 2024)
Company Number	764658
Registered Office and Business Address	47 Stephen's Place Dublin 2 D02 NX78 Ireland
Accountants	PKF Brenson Lawlor Limited Chartered Accountants and Statutory Audit Firm Alexandra House 3 Ballsbridge Park Merrion Road Ballsbridge Dublin 4 D04 C7H2 Ireland

Abuja Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 24 May 2024 (date of incorporation) to 28 February 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to PKF Brenson Lawlor Limited, (Chartered Accountants and Statutory Audit Firm), all the company's accounting records and provided all the information, books and documents 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 period from 24 May 2024 (date of incorporation) to 28 February 2025."

Signed on behalf of the board

Thomas Dever
Director

25 November 2025

David O'Beirne
Director

25 November 2025

Abuja Limited

BALANCE SHEET

as at 28 February 2025

	Notes	Feb 25 €
Fixed Assets		
Investments	5	479,868
		<hr/>
Creditors: amounts falling due within one year	6	(148,635)
		<hr/>
Net Current Liabilities		(148,635)
		<hr/>
Total Assets less Current Liabilities		331,233
		<hr/> <hr/>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		331,133
		<hr/>
Equity attributable to owners of the company		331,233
		<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 Abuja 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 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 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,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 25 November 2025 and signed on its behalf by:

Thomas Dever
Director

David O'Beirne
Director

Abuja Limited
STATEMENT OF CHANGES IN EQUITY
as at 28 February 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	331,133	331,133
Net proceeds of equity Ordinary share issue	100	-	100
At 28 February 2025	100	331,133	331,233

Abuja Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 24 May 2024 (date of incorporation) to 28 February 2025

1. General Information

Abuja Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 764658. The registered office of the company is 47 Stephen's Place, Dublin 2, D02 NX78, Ireland which is also the principal place of business of the company. The principal activity of the company is that of an investment company. The company's business consists wholly or mainly of the making of investments, and the principal part of its income is derived from the making of investments. 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 28 February 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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.

Turnover

Turnover comprises the share of profits from investments.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial period in which it is receivable.

Trade and other creditors

Trade and other 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.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Abuja Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 24 May 2024 (date of incorporation) to 28 February 2025

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 9 month 5 days period from 24 May 2024 (date of incorporation) to 28 February 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Investments

	Other unlisted investments	Total
	€	€
Investments		
Cost		
Additions	479,868	479,868
At 28 February 2025	<u>479,868</u>	<u>479,868</u>
Net book value		
At 28 February 2025	<u><u>479,868</u></u>	<u><u>479,868</u></u>

**6. Creditors
Amounts falling due within one year**

	Feb 25
	€
Taxation	<u><u>148,635</u></u>

7. Profit and loss account

	Feb 25
	€
At 24 May 2024	-
Profit for the financial period	<u>331,133</u>
At 28 February 2025	<u><u>331,133</u></u>

8. Capital commitments

The company had no material capital commitments at the financial period-ended 28 February 2025.

9. Related party transactions

The company has availed of the exemption under FRS 102 Section 1 A in relation to the disclosure of transactions with group undertakings.

10. Controlling interest

The company's ultimate controlling party is Thomas Kelly.

The address of Thomas Kelly is 12 Myra Manor, Malahide, Co. Dublin K36 D659.

11. Post-Balance Sheet Events

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

Abuja Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 24 May 2024 (date of incorporation) to 28 February 2025

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 25 November 2025.