

ARD NUA IE LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 20 DECEMBER 2025  
652200 (IRELAND)

**ARD NUA IE LIMITED**  
**Directors and other information**

**Directors:** Mr Eamon Doherty  
Ms Samantha Nacer (Resigned 20/01/2024)  
Ms Michelle McMenamin (Resigned 20/01/2024)

**Secretary:** Ms Teresa McMenamin

**Company Number:** 652200 (Ireland)

**Business Address:** 13 Old College Hall  
Hazlewood Road  
Ballinode  
Sligo  
F91 RX77

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Hazlewood Road  
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**ARD NUA IE LIMITED**  
**Directors Report**

The directors present their annual report and the unaudited financial statements of the company for the financial year ended 20 December 2025.

**Directors**

The names of the persons who at any time during the financial year were directors of the company are as follows:

Mr Eamon Doherty

Ms Samantha Nacer (Resigned 20/01/24)

Ms Michelle McMenamin (Resigned 20/01/24)

**Secretary**

The names of the persons who at any time during the financial year were secretary of the company are as follows:

Ms Teresa McMenamin

**Principal Activities**

The proposed activity of the company is The Management of Real Estate on a Fee or Contract Basis

**Business Review**

The company has been dormant as defined in section 365 of the Companies Act 2014 throughout the year and comparative year.

**Dividends**

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

**Directors and secretary and their interests**

The directors and secretary at the financial year end had no shares in the company

**Accounting Records**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

This report was approved by the directors on 17 January 2026 and signed on behalf of the board by:



Mr Eamon Doherty  
Director

**ARD NUA IE LIMITED**  
**Directors Responsibilities Statement**

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 year. Under the law, the directors have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

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 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, 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.

**ARD NUA IE LIMITED**  
**Appropriation of Profit and Loss Account**  
**For year Ended 20 December 2025**

|                                    | 2025           | 2024           |
|------------------------------------|----------------|----------------|
|                                    | €              | €              |
| At the start of the financial year | (1,850)        | 100            |
| Loss for the financial year        | (650)          | (1,950)        |
| At the end of the financial year   | <u>(2,500)</u> | <u>(1,850)</u> |

No significant accounting transactions as defined by section 265 of the Companies Act 2014 occurred in the current year or comparative year.

**ARD NUA IE LIMITED**  
**BALANCE SHEET**  
**AS AT 20 DECEMBER 2025**

|                                       | 2025<br>€      | 2024<br>€      |
|---------------------------------------|----------------|----------------|
| Current Assets                        | <u>100</u>     | <u>100</u>     |
| Total Net Assets                      | <u>100</u>     | <u>100</u>     |
| Total Assets less current liabilities | <u>100</u>     | <u>100</u>     |
| Accruals and deferred income          | <u>(2,600)</u> | <u>(1,950)</u> |
| Net Assets (Liabilities)              | <u>(2,500)</u> | <u>(1,850)</u> |
| Capital and reserves                  | <u>(2,500)</u> | <u>(1,850)</u> |
| Shareholder's funds                   | <u>(2,500)</u> | <u>(1,850)</u> |

I, as director of Ard Nua IE Limited state that:

- For the year ending 20 December 2025 the company was entitled to exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;

-The company is entitled to the exemption on the grounds that the conditions specified in section 365(2) of the Companies Act 2014 are satisfied;

- I 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 profits 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.

- I hereby certify that I 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.

- These financial statements have been prepared in accordance with the micro companies regime.

The Financial statements were approved by the Board of Directors on 17 January 2026

Signed on behalf of the board:



Mr Eamon Doherty

Director

Company Registration Number 652200

**ARD NUA IE LIMITED**  
**Notes to the Financial Statements**  
**As at 20 December 2025**

1. **General Information**
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**

#### **BASIS OF PREPARATION**

The financial statements have been prepared under the historical cost basis.  
The financial statements are prepared in Euro, which is the functional currency of the company.

#### **PROFIT AND LOSS ACCOUNT**

The company is dormant as defined in section 365 of the Companies Act 2014. The company incurred no significant transactions during the current year or comparative year.

#### **TANGIBLE ASSETS**

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                  |                   |
|------------------|-------------------|
| Office equipment | 10% straight line |
|------------------|-------------------|

#### **IMPAIRMENT**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### **STOCKS**

Stocks are measured at the lower cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

#### **FINANCIAL INSTRUMENTS**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principle or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

| <b>4. Creditors: amounts falling due within one year</b> | <b>2025</b>    | <b>2024</b>    |
|--|----------------|----------------|
|  | €              | €              |
| Accruals   | <u>(2,600)</u> | <u>(1,950)</u> |
|  | <u>(2,600)</u> | <u>(1,950)</u> |

| <b>5. Appropriations of profit and loss account</b> | <b>2025</b>    | <b>2024</b>    |
|---|----------------|----------------|
|   | €              | €              |
| At the start of the financial year                  | (1,950)        | 100            |
| (Loss) Profit for the financial year                | <u>(650)</u>   | <u>(1,950)</u> |
| At the end of the financial year                    | <u>(2,600)</u> | <u>(1,850)</u> |

| <b>6. Share Capital</b>                          | <b>2025</b>    | <b>2024</b>    |
|--|----------------|----------------|
|  | €              | €              |
| <b>Authorized</b>                                |                |                |
| 100,000 ordinary shares of €1.00 each            | <u>100,000</u> | <u>100,000</u> |
|  | <b>100,000</b> | <b>100,000</b> |
| <b>Allotted, called up and fully paid equity</b> |                |                |
| 100 ordinary shares of €1.00 each                | <u>100</u>     | <u>100</u>     |
|  | <b>100</b>     | <b>100</b>     |

## 7. Controlling Party

At year end 20 December 2025, the company is controlled by Eamon Doherty.