

Company Registration Number: 172404

AMBAR LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30TH APRIL 2025

(As modified by Sections 352 and 353 of the Companies Act 2024)

AMBAR LIMITED

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DIRECTORS RESPONSIBILITIES STATEMENT

FOR THE FINANCIAL YEAR ENDED 30TH APRIL 2025

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 Directors Responsibilities Statement accompanying those financial statements.

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 the Companies Act 2014 and FRS 102 1A "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in 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 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, 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.

Ciara O' Leary
Director

Tomas O' Leary
Director

18th November 2025

AMBAR LIMITED
BALANCE SHEET
AS AT 30TH APRIL 2025

	Note	2025 €	€	2024 €	€
Fixed Assets					
Tangible Assets	4	2,668		7,347	
Financial Assets	5	429,250		-	
			431,918		7,347
Current Assets					
Stocks		-		15,841	
Debtors	6	503		7,981	
Cash at Bank		28		2,759	
		531		26,581	
Creditors: Amounts falling due within one year	7	(395,021)		(102,353)	
Net Current Liabilities			(394,490)		(75,772)
Total Assets less Current Liabilities			37,428		(68,425)
Creditors: Amounts falling due after more than one year			(3,605)		(6,737)
Net Assets/(Liabilities)			33,823		(75,162)
Capital and Reserves					
Called up Share Capital presented as Equity			142,003		3
Profit and Loss Account			(108,180)		(75,165)
Shareholders Funds/(Deficit)			33,823		(75,162)

These 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'.

The notes on pages 4 to 6 form part of these abridged financial statements.

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BALANCE SHEET (CONTINUED)

AS AT 30TH APRIL 2025

We, as directors of Ambar Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 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; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 18th November 2025 and signed on behalf of the board by:

Ciara O'Leary
Director

Tomas O'Leary
Director

The notes on pages 4 to 6 form part of these abridged financial statements.

AMBAR LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30TH APRIL 2025

1. Staff Costs

The average number of persons employed by the company during the financial year, including the directors was 3 (2024: 4).

2. Directors Remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	34,133	69,725

3. Appropriations of Profit and Loss Account

	2025	2024
	€	€
At the start of the financial year	(75,165)	(9,595)
Loss for the financial year	(33,015)	(65,570)
At the end of the financial year	(108,180)	(75,165)

4. Tangible Assets

	Fixtures, Fittings and Equipment €	Total €
Cost		
At 1st May 2024 and 30th April 2025	58,323	58,323
Depreciation		
At 1st May 2024	50,976	50,976
Charge for the financial year	4,679	4,679
At 30th April 2025	55,655	55,655
Carrying Amount		
At 30th April 2025	2,668	2,668
At 30th April 2024	7,347	7,347

AMBAR LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 30TH APRIL 2025

5. Financial Assets

	Investment in Subsidiaries	Total
	€	€
Cost		
At 1st May 2024	-	-
Additions	429,250	429,250
At 30th April 2025	<u>429,250</u>	<u>429,250</u>
Provision for diminution in value		
At 1st May 2024 and 30th April 2025	-	-
Carrying Amount		
At 30th April 2025	<u>429,250</u>	<u>429,250</u>
At 30th April 2024	-	-

6. Debtors

	2025	2024
	€	€
Trade Debtors	-	4,648
Tax Repayable	503	-
Prepayments	-	3,333
	<u>503</u>	<u>7,981</u>

7. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Bank Loan	15,036	14,545
Trade Creditors	(1,807)	48,688
Amounts owed to Group Undertakings	378,552	-
Directors Loan Account	156	6,734
Tax and Social Insurance: PAYE and Social Welfare	-	2,131
Accruals	3,028	20,206
	<u>394,965</u>	<u>99,594</u>

8. Related Party Transactions

The company has availed of the exemption under FRS 102 Section 33 Related Party Disclosures from disclosing transactions with members of the same group that are wholly owned.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 30TH APRIL 2025

9. **Approval of Financial Statements**

The board of directors approved these abridged financial statements for issue on 18th November 2025.