

**Loma Irish Ventures Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Loma Irish Ventures Limited**  
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**Loma Irish Ventures Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Kristi Clark Gregory Urban Clark Neill Hughes
<b>Company Secretary</b>	MHC Corporate Services Limited
<b>Company Number</b>	722894
<b>Registered Office</b>	51 Dawson Street Dublin 2 Ireland
<b>Accountants</b>	Michael McEvoy & Co Seville House New Dock Street Galway Ireland

**Loma Irish Ventures Limited**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 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 year. 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" 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 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 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

  
Kristi Clark  
Director

Date: 8.2.26

  
Gregory Urban Clark  
Director

Date: 8.2.26

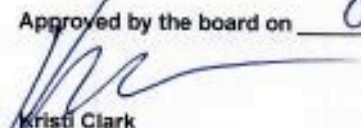
**Loma Irish Ventures Limited**  
**STATEMENT OF FINANCIAL POSITION**  
as at 31 December 2025

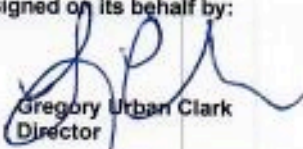
	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	6	1,273,245	1,199,276
Cash and cash equivalents		18,293	22,158
		<u>1,291,538</u>	<u>1,221,434</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>(3,690)</u>	<u>(3,690)</u>
<b>Net Current Assets</b>		<u>1,287,848</u>	<u>1,217,744</u>
<b>Total Assets less Current Liabilities</b>		<u>1,287,848</u>	<u>1,217,744</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		2	2
Other reserves	8	1,112,666	1,112,666
Retained earnings		175,180	105,076
<b>Equity attributable to owners of the company</b>		<u>1,287,848</u>	<u>1,217,744</u>

We as Directors of Loma Irish Ventures 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 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 year and of its profit or loss for such a financial year 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 8.2.26 and signed on its behalf by:

  
Kristi Clark  
Director

  
Gregory Urban Clark  
Director

**Loma Irish Ventures Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31 December 2025

	Called up share capital €	Retained earnings €	Capital contribution reserve €	Total €
At 1 January 2024	2	43,747	1,031,416	1,075,165
Profit for the financial year	-	61,329	-	61,329
Capital contribution received	-	-	81,250	81,250
<b>At 31 December 2024</b>	<b>2</b>	<b>105,076</b>	<b>1,112,666</b>	<b>1,217,744</b>
Profit for the financial year	-	70,104	-	70,104
<b>At 31 December 2025</b>	<b>2</b>	<b>175,180</b>	<b>1,112,666</b>	<b>1,287,848</b>

# Loma Irish Ventures Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Loma Irish Ventures Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 722894. The registered office of the company is 51 Dawson Street, Dublin 2, Ireland. The principal activity of the company is that of a holding company. 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 year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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. The main debtor is Finglas Regen Limited. The directors believe this debt will be repaid from the future sale of property in Finglas Regen Limited. Therefore, the preparation of the accounts on the going concern basis is deemed appropriate. 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" 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 year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### 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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position 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 Statement of Financial Position date.

**Loma Irish Ventures Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

**Ordinary share capital**

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

<b>3. Interest payable and similar expenses</b>	<b>2025</b>	<b>2024</b>
	€	€
Interest	<u>(73,969)</u>	<u>(66,884)</u>
<b>4. Employees</b>		
The company had no employees during the period. Directors are not remunerated for their services to the company.		
	<b>2025</b>	<b>2024</b>
	Number	Number
Directors	<u>3</u>	<u>3</u>
<b>5. Tax on profit</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Analysis of charge in the financial year</b>		
Current tax:		
Corporation tax	<u>-</u>	<u>-</u>
No charge to tax arises due to no profits in the year. Income is derived from accrued interest on loans and is not yet paid.		
<b>6. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Amounts owed by connected parties (Note 10)	1,273,243	1,199,274
Other debtors	<u>2</u>	<u>2</u>
	<u>1,273,245</u>	<u>1,199,276</u>
<b>7. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>		
Accruals	<u>3,690</u>	<u>3,690</u>

**Loma Irish Ventures Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**8. Income Statement**

	Income statement	Capital contribution reserve	Total
	€	€	€
At 1 January 2025	105,076	1,112,666	1,217,742
Profit for the financial year	70,104	-	70,104
Capital contribution	-	-	-
At 31 December 2025	<u>175,180</u>	<u>1,112,666</u>	<u>1,287,846</u>

**9. Capital commitments**

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

**10. Related party transactions**

The company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025	Balance 2024
	€	€
Finglas Regen Limited	<u>1,273,243</u>	<u>1,199,274</u>

**11. Events After the End of the Reporting Period**

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

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on

8.2.26