

LOTBON HOLDINGS LIMITED

Statutory Financial Statements

for the year ended 30 June 2025

**MYLES C. RONAN AND ASSOCIATES
CHARTERED CERTIFIED ACCOUNTANTS**

**NO. 5A
SHERATON COURT
GALSHEEN ROAD
CORK**

LOTBON HOLDINGS LIMITED

Company Information

Directors	Liam O'Toole
Secretary	Noelle O'Brien
Company Number	629680
Registered Office	7 Stablewood Coolcorcoran Killarney Co. Kerry
Business Address	7 Stablewood Coolcorcoran Killarney Co. Kerry
Accountants	Myles C. Ronan and Associates No. 5A Sheraton Court Galsheen Road Cork

LOTBON HOLDINGS LIMITED

Abridged Balance Sheet as at 30 June 2025

	Notes	2025 €	2024 €
Called up Share Capital not paid		-	-
Fixed Assets		-	-
Investments		1	1
		<hr/>	<hr/>
Current Assets		216,916	164,843
Prepayments and Accrued Income		99	99
		<hr/>	<hr/>
Net Current Assets/(Liabilities)		217,015	164,942
		<hr/>	<hr/>
Total Assets Less Current Liabilities		217,016	164,943
		<hr/>	<hr/>
Creditors: Amounts falling due after One Year		-	-
Provisions for Liabilities		-	-
Accruals and Deferred Income		(1,255)	(1,255)
		<hr/>	<hr/>
Net Assets		215,761	163,688
		<hr/>	<hr/>
Capital and Reserves		215,761	163,688
		<hr/>	<hr/>

We, as Directors of Lotbon Holdings 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 satisfied 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 as at the end of the financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 relating to the Financial Statements so far as they are applicable to the company.

We state that the Company has relied on the specified exemption contained in Section 352 of the Companies Act, 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a Company that qualifies for the micro companies regime and confirm that the Abridged Financial Statements have been properly prepared in accordance with Section 353 of the Companies Act, 2014.

These Unaudited Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with FRS105. The Unaudited Financial Statements were approved by the Board on 26 March 2026 and signed on its behalf by

Liam O'Toole
Director

Noelle O'Brien
Secretary

LOTBON HOLDINGS LIMITED

Notes to the Abridged Unaudited Financial Statements for the year ended 30 June 2025

1. Accounting Policies

Lotbon Holdings Limited is a private company limited by shares.

The Company is incorporated in the Republic of Ireland and its Company Registration Number is 629680.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these Financial Statements are as follows:

1.1 Basis of Preparation

The Financial Statements are prepared on the Going Concern basis, under the Historical Cost Convention and comply with the Financial Reporting Standards of the Financial Reporting Council, as promulgated by the Association of Chartered Certified Accountants 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 Company. All amounts have been rounded to the nearest Euro.

1.2. Turnover

Turnover is stated net of trade discounts, volume rebates and relevant taxes and derives from the provision of goods and services falling within the Company's ordinary activities. Turnover on sale of goods is recognised when the Company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on the supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to the individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

1.3. Investments

Fixed asset investments are stated at cost less provision for diminution in value.

2. Share Capital	2025	2024
	€	€
Issued		
100 Ordinary Shares of €1.00 each	<u>100</u>	<u>100</u>
	2025	2024
	€	€
3. Reconciliation of Movements in Shareholders' Funds		
Profit for the Year	52,073	44,412
Opening Shareholders' Funds	163,688	119,276
Closing Shareholders' Funds	<u>215,761</u>	<u>163,688</u>

4. Approval of the Unaudited Financial Statements

The Unaudited Financial Statements were approved by the Board on 26 March 2026.