

TRIBE MERCHANDISING EUROPE LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

COMPANY NUMBER: 586251

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TRIBE MERCHANDISING EUROPE LIMITED

COMPANY INFORMATION

COMPANY NAME	Tribe Merchandising Europe Limited
YEAR END	30 June 2025
DIRECTORS	Robert Flynn Stefan Focas
SECRETARY	Stepping Stone Consultants (Ireland) Limited
COMPANY NUMBER	586251
REGISTERED OFFICE	Unit 4A Avonbeg Industrial Estate Long Mile Road Dublin 12

**STATEMENT OF DIRECTOR'S RESPONSIBILITIES
AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

STATEMENT OF DIRECTOR'S RESPONSIBILITIES ON UNAUDITED FINANCIAL STATEMENTS

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by Chartered Accountants Ireland.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these financial statements the directors are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising the Companies Act 2014, and all regulations to be construed as one with those Act. 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 comprising the Profit and Loss Account, the Balance Sheet, the Accounting Policies 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.

The directors confirm that they have made available 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 year ended 30 June 2025.

SIGNED ON BEHALF OF THE BOARD

Stefan Focas

Robert Flynn

13 March, 2026

TRIBE MERCHANDISING EUROPE LIMITED

ABRIDGED BALANCE SHEET, AS AT 30 JUNE 2025

	2025	2024
	€	€
FIXED ASSETS		
Tangible assets	-	-
	-	-
CURRENT ASSETS		
Debtors and prepayments	7,086	12,076
Cash at bank and in hand	52,768	67,541
Inventory	3,375	2,932
	63,229	82,549
CREDITORS: amounts falling due within one year		
Other creditors and accruals	(28,245)	(45,875)
	(28,245)	(45,875)
NET CURRENT ASSETS	34,984	36,674
NET ASSETS, LESS CURRENT LIABILITIES	34,984	36,674
FINANCED BY		
Called up share capital	100	100
Profit & loss account	34,884	36,574
	34,984	36,674

As directors of Tribe Merchandising Europe 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- (e) the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014.

Stefan Focas

Robert Flynn

13 March, 2026

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. 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.

1.1 BASIS OF PREPARATION

The financial statements have been prepared on the going concern basis in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting Standards Issued by the Accounting Standards Board and generally accepted in Ireland in preparing the financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland.

1.2 GOVERNMENT GRANTS

Grants are recognised when there is reasonable assurance that the grant will be received and all attaching conditions have been compiled with. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

1.3 TAXATION (CURRENT AND DEFERRED)

Current taxation represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using taxation rates and laws that have been enacted or substantively enacted at the balance sheet date.

Deferred taxation 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 or a right to pay less taxation in the future except as follows:

Deferred taxation assets are recognised only to the extent that it is considered more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred taxation is measured on an undiscounted basis at the taxation rates that are expected to apply in the periods in which the timing differences are reversed, based on taxation rates and laws enacted or substantively enacted at the balance sheet date.

1.4 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Computers and office equipment	15%
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2. CASHFLOW STATEMENT

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS 1: Cash flow statements, it has not prepared a cash flow statement.

TRIBE MERCHANDISING EUROPE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

3. GOING CONCERN

The Directors have prepared the accounts on a going concern basis

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	€	€
Trade Creditors and accruals advances	(559)	(4,080)
Intercompany advances	(22,682)	(38,032)
Corporation tax due	(2,503)	(2,503)
VAT	<u>(2,501)</u>	<u>(1,260)</u>
	(28,245)	(45,875)

5. SHARE CAPITAL

Authorised

1,000,000 Ordinary Shares Class of €1.00 each	1,000,000
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1,000,000

Allotted, called up and fully paid equity

100 Ordinary Shares of €1.00 each	100
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Equity Interest	100
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6. DIRECTORS' INTERESTS

The interests of the directors and secretary in the share capital of the Company, all of which were beneficial, were as follows:

	2025	2024
Holdings registered in name of director/secretary	-	-
Holdings in which director/secretary is deemed to have an interest		
Robert Flynn - Ordinary shares of €1.00 each	100	100

7. POST BALANCE SHEET EVENTS

There have been no significant events affecting the Company since the period end and the directors do not envisage any substantial change to the nature of the business.

8. APPROVAL OF FINANCIAL STATEMENTS

The directors approved and authorised the financial statements for issue.