

LIBERTAD EU LIMITED

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

**LIBERTAD EU LIMITED
COMPANY INFORMATION**

Directors	Brendan Lundy
Company secretary	Brendan Lundy
Registered number	724832
Registered office	Unit 1A Block 1 Bracken Business Pk Bracken Rd, Sandyford Dublin 18 D18H283
Bankers	Bank of Ireland Bray Co Wicklow

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LIBERTAD EU LIMITED
ABRIDGED STATEMENT OF FINANCIAL POSITION AS AT 30 AUGUST 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets		<u>-</u>	<u>-</u>
Current assets			
Debtors: amounts falling due within one year		-	-
Cash at bank and in hand	5	<u>7,509.00</u>	<u>100.00</u>
		7,509.00	100.00
Creditors: amounts falling due within one year	6	<u>- 4,961.00</u>	<u>-</u>
Net current assets		<u>2,548.00</u>	<u>100.00</u>
Total assets less current liabilities		2,548.00	100.00
Creditors: amounts falling due after more than one year		<u>-</u>	<u>-</u>
Net assets		<u>2,548.00</u>	<u>100.00</u>
Capital and reserves			
Called up share capital presented as equity		100.00	100.00
Profit and loss account		<u>2,448.00</u>	<u>-</u>
Shareholders' funds		<u>2,548.00</u>	<u>100.00</u>

Libertad EU LIMITED

ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED) AS AT 30 AUGUST 2025

I, as director of Libertad EU Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions 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 small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved:



Brendan Lundy

Director

Date: 30th March 2026

The notes on pages 3 to 8 form part of these financial statements.

LIBERTAD EU LIMITED

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

1. General information

The Statement of Income and Retained Earnings, the Statement of Financial Position and the related notes constitute the individual financial statements of Libertads EU Limited for the financial year ended 30th August 2025

Libertad EU Limited is a private company limited by shares, registered under Part 2 of the Companies Act 2017, incorporated and registered in the Republic of Ireland (CRO number: 724832). The registered office at Unit 1a, Block 1, Bracken Business Park, Bracken Road, Sandyford, Dublin 18, D18H283, Ireland is also the principal place of business of the company.

1.1 Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying Section 1A of that standard.

2.

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

The following principal accounting policies have been applied:

2.2 Foreign currency translation Functional and presentation currency

The Company's functional and presentational currency is Euro.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

LIBERTAD EU LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 AUGUST 2025

2 Accounting policies (continued)

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the Company in independently administered funds.

2.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

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

2 Accounting policies (continued)

2.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

N - 20% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.7 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.9 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2 Accounting policies (continued)**2.10 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

2.11 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

3 Profit on ordinary activities before taxation

The operating profit is stated after charging:

	2025	2024
	€	€
Depreciation of tangible fixed assets	-	-
Defined contribution pension cost	-	-
	<u>-</u>	<u>-</u>

4 Employees

The average monthly number of employees, including the director, during the year was as follows:

	2025	2024
	No.	No.
Directors	1	1
Employees	-	-
	<u>1</u>	<u>1</u>

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

5 Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	7,509	100
	7,509	100

6 Creditors: Amounts falling due within one year

	2025	2024
	€	€
Corporation tax	350	0
Other creditors	4,611	
	4,961	0

LIBERTAD EU LIMITED

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

7 Transactions with directors

The following director provided an interest free loan to the company during the year and below is the movement on this loan:

Brendan Lundy

	€
Opening balance	-
Advances	76,739
Repayments	- 72,128
	<u>4,611</u>

8 Post balance sheet events

There have been no significant events affecting the company since the year end that require any adjustments to the financial statements for the year ended 30th August 2025.

9 Approval of financial statements

The director approved these financial statements for issue on 30 March 2026