

Helianthus Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Helianthus Limited

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Helianthus Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 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", applying Section 1A of that Standard, 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

John Ward
Director

Mark Boyle
Director

28 January 2026

Helianthus Limited

BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	7	<u>1,341,000</u>	<u>1,341,000</u>
Creditors: amounts falling due within one year	8	<u>(1,021,112)</u>	<u>(1,124,350)</u>
Net Current Liabilities		<u>(1,021,112)</u>	<u>(1,124,350)</u>
Total Assets less Current Liabilities		<u><u>319,888</u></u>	<u><u>216,650</u></u>
Capital and Reserves			
Called up share capital presented as equity		200	200
Retained earnings		<u>319,688</u>	<u>216,450</u>
Equity attributable to owners of the company		<u><u>319,888</u></u>	<u><u>216,650</u></u>

The 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", applying Section 1A of that Standard.

We as Directors of Helianthus 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 359 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 28 January 2026 and signed on its behalf by:

John Ward
Director

Mark Boyle
Director

Helianthus Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 September 2025

	Called up share capital €	Retained earnings €	Total €
At 1 October 2023	200	223,691	223,891
Loss for the financial year	-	(7,241)	(7,241)
At 30 September 2024	200	216,450	216,650
Profit for the financial year	-	103,238	103,238
At 30 September 2025	200	319,688	319,888

Helianthus Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Helianthus Limited is a company limited by shares incorporated in Ireland

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 year ended 30 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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. 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" Section 1A, 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 and Section 1A of FRS 102.

Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Computer equipment	-	20% Straight Line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

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

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 Balance Sheet date.

Ordinary share capital

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

3. Going concern

The company is dependent on the support of its parent company to allow it to continue as a going concern. The parent company has indicated its willingness to support the company for the following twelve months, if necessary.

4. Income from investments

	2025	2024
	€	€
Dividends from subsidiary companies	<u>335,725</u>	<u>249,055</u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

5. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

6. Tangible assets

	Computer equipment	Total
	€	€
Cost		
At 1 October 2024	609	609
	<u>609</u>	<u>609</u>
At 30 September 2025	609	609
	<u>609</u>	<u>609</u>
Depreciation		
At 1 October 2024	609	609
	<u>609</u>	<u>609</u>
At 30 September 2025	609	609
	<u>609</u>	<u>609</u>
Net book value		
At 30 September 2025	-	-
	<u>-</u>	<u>-</u>

7. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 30 September 2025	1,341,000	1,341,000
	<u>1,341,000</u>	<u>1,341,000</u>
Net book value		
At 30 September 2025	1,341,000	1,341,000
	<u>1,341,000</u>	<u>1,341,000</u>
At 30 September 2024	1,341,000	1,341,000
	<u>1,341,000</u>	<u>1,341,000</u>

7.1. Holdings in related undertakings

The company holds 20% or more of the share capital of the following company:

Name	Registered office / Principal place of business and address of Registered Office	Nature of business	Details of investment	Proportion held by company
Subsidiary undertaking Bartron Limited	Ireland	Landscaping architecture	Ordinary	100

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Year ended	Capital and reserves €	Profit for the year €
Bartron Limited	30 September 2024	<u>777,502</u>	<u>245,571</u>

In the opinion of the directors, the shares of the company's unlisted investments are worth at least the amount at which they are stated in the Balance Sheet.

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to group undertakings	1,002,264	1,104,444
Taxation	14,598	13,669
Directors' current accounts (Note 11)	-	1,987
Accruals	4,250	4,250
	<u>1,021,112</u>	<u>1,124,350</u>

9. Income Statement

	2025	2024
	€	€
At 1 October 2024	216,450	223,691
Profit/(loss) for the financial year	103,238	(7,241)
At 30 September 2025	<u>319,688</u>	<u>216,450</u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

11. Directors' remuneration and transactions	2025	2024
	€	€
Amounts paid to third parties for the service of directors	5,670	5,585
Remuneration	154,750	141,967
Pension contributions	20,100	65,000
	<u>180,520</u>	<u>212,552</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
John Ward	-	442
Mark Boyle	-	1,545
	<u>-</u>	<u>1,987</u>

12. Related party transactions

The company's turnover is derived from trading with Bartron Ltd, a 100% subsidiary.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

13. Parent company

The company regards Alchemy Projects Ltd as its parent company.

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 28 January 2026.