

Portorium Tax and Trade Limited  
Abridged Unaudited Financial Statements  
For the year ended 30th June 2025

Portorium Tax and Trade Limited

Abridged Financial Statements for the year ended 30th June 2025

TABLE OF CONTENTS

	<u>Page</u>
Statement of Directors Responsibilities	3
Abridged Balance Sheet	4 - 5
Notes to the Abridged Financial statements	6 - 7
CRO NUMBER	410934

Portorium Tax and Trade Limited

Statement of Director's Responsibilities and Declaration on the unaudited  
Financial Statements

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 period. In preparing those financial statements the directors are required to :

- (a) Select suitable accounting policies and then apply them consistently
- (b) Make judgements and estimates that are reasonable and prudent
- (c) 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 keeping proper books of account which disclose with accuracy at any time the financial position of the company and to enable them to ensure that the financial statements have been properly prepared in accordance with the Companies 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.

DIRECTOR'S Declaration on Unaudited Financial Statements:

In relation to the financial statements as set out on pages 7 to 12

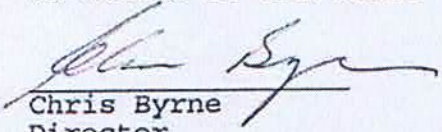
(a) The directors approve the financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

(b) The directors confirm that they have made available to Vincent Fox Accountants Limited, all the company's accounting records and provided all the information necessary for the compilation of the financial statements

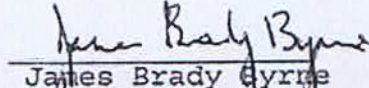
(c) The directors confirm that, to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th June 2025.

On behalf of the board

On Behalf of the Board

  
Chris Byrne  
Director

Dated: 24th February 2026

  
James Brady Byrne  
Director

Portorium Tax and Trade Limited

BALANCE SHEET AT 30 JUNE 2025

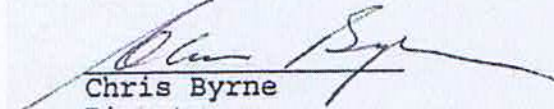
	<u>Notes</u>	<u>2025</u> <u>Euro</u>
<u>FIXED ASSETS</u>		
<u>CURRENT ASSETS</u>		
Bank and Cash		100
		<hr/>
		100
<u>CREDITORS (amounts falling due within</u> <u>one year)</u>		<hr/>
NET CURRENT ASSETS		100
		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		100
		<hr/> <hr/>
<u>CAPITAL AND RESERVES</u>		
Called up Share capital	2	100
Revenue Reserves		-
		<hr/>
		100
		<hr/> <hr/>

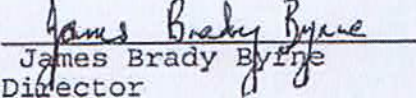
Portorium Tax and Trade Limited

Balance Sheet as at 30th June 2025

We as Directors of Portorium Tax and Trade Limited that:

- (a) The company is availing itself of the exemptions 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 s358 are satisfied.
- (c) the shareholders of the company have not served 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 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 exemptions contained in s.352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefits of those exemptions as a small company and the abridged Financial Statements have properly prepared in accordance with s.353 Companies Act 2014.

  
Chris Byrne  
Director

  
James Brady Byrne  
Director

Dated: 24th February 2026

Portorium Tax and Trade Limited

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the company:

(a) Accounting convention

The accounts are prepared under the historical cost convention.

(b) Turnover

Turnover represents the invoiced value of goods exclusive of value added tax.

(c) Depreciation

Depreciation is calculated to write off the cost of the assets over their expected useful lives at the following annual rates:

Plant & Machinery	12.5%	Straight Line
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(d) Taxation

Corporation tax is calculated on the results for the year.

Portorium Tax and Trade Limited

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

2. Share Capital

Authorised Share Capital

100,000 Ordinary Shares of 1 Euro each 100,000

Issued and Fully Paid

100 Ordinary Shares of 1 Euro each 100

3. Directors and Director's Interest

The names of the persons who were directors at any time during the year ended 30th June 2025 are set out on page 2. Except where indicated they served as directors for the entire year.

In accordance with the Articles of Association, the directors are not required to retire by rotation.

The beneficial interest of the directors of the company, their families and nominees in the share capital of the company as they appear in the register of shareholders are as follows:

	At 30th June 2025 Ordinary Shares <u>No.</u>	<u>% of issued Share Capital</u>
Chris Byrne	50	50%

5. Approval of the financial statements

The financial statements were approved by the board of directors on 1st April 2026.