

Registration number 344795

Baron Craft Holdings Limited
Directors' Report and unaudited financial statements
for the financial year ended 30 June 2025

Baron Craft Holdings Limited

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Baron Craft Holdings Limited

Directors and other information

| | |
|-------------------|---|
| Directors | Gerard Murphy Orla Murphy |
| Secretary | Gerard Murphy |
| Company number | 344795 |
| Registered office | Unit 7 Kingswood Shopping Centre Tallaght Dublin 24 |
| Accountants | Ronan Duffy & Co. Office 1 Eastwae Retail Centre Kinnegad Co. Westmeath |

Baron Craft Holdings Limited

Directors' report for the financial year ended 30 June 2025

The directors present their report and the unaudited financial statements for the financial year ended 30 June 2025.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Gerard Murphy
Orla Murphy

Principal Activity

The company has not yet commenced trading.

Results and dividends

The results for the financial year are set out on page 6.
The directors do not recommend payment of a dividend.

Post balance sheet events

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

Future Developments

The directors are not expecting to make any significant changes in the nature of the business in the near future.

Directors and Secretary's and their interest in Shares of the Company

The directors and secretary who served during the financial year and their interest in the company are as stated below:

| | Ordinary shares of €1 each | |
|---------------|-----------------------------------|-----------------|
| | 30/06/25 | 01/07/24 |
| Gerard Murphy | 100 | 100 |
| Orla Murphy | - | - |

Baron Craft Holdings Limited
Directors' report
for the financial year ended 30 June 2025

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Accounting records

In order to ensure compliance with Sections 281 - 285 of the Companies Act, 2014 the directors of the company have ensured that appropriate books have been established by the company to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The books of account are maintained at Unit 7, Kingswood Shopping Centre, Tallaght, Dublin 24.

This report was approved by the Board on 27 January 2026 and signed on its behalf by

Gerard Murphy
Director

Orla Murphy
Director

Baron Craft Holdings Limited

Directors' responsibilities statement

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 giving a true and fair view of the state of affairs of the company and of the profit or loss of the company for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council, adopting Section 1A of that Standard, and Irish law). 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 those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 the company keeps 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.

Baron Craft Holdings Limited

**Accountants' report on the unaudited financial statements to the directors of
Baron Craft Holdings Limited**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company for the financial year ended 30 June 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at:

<https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland.

You have acknowledged on the balance sheet for the financial year ended 30 June 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

**Ronan Duffy & Co.
Chartered Accountants
Office 1
Eastwae Retail Centre
Kinnegad
Co. Westmeath**

Date: 27 January 2026

Baron Craft Holdings Limited

Profit and loss account for the financial year ended 30 June 2025

| | 2025 | 2024 |
|--|-------|-------|
| Notes | € | € |
| Profit on ordinary activities before taxation | - | - |
| Tax on profit on ordinary activities | - | - |
| Profit on ordinary activities after taxation | - | - |
| Retained profit for the financial year | - | - |
| Accumulated loss brought forward | (100) | (100) |
| Accumulated loss carried forward | (100) | (100) |

There are no recognised gains or losses to be reported as the company has not commenced to trade.

The financial statements were approved by the Board on 27 January 2026 and signed on its behalf by

Gerard Murphy
Director

Orla Murphy
Director

The notes on pages 8 to 9 form an integral part of these financial statements.

Baron Craft Holdings Limited

Balance sheet as at 30 June 2025

| Notes | 2025 | | 2024 | |
|---|------|-------|------|-------|
| | € | € | € | € |
| Excess of liabilities over assets | | - | | - |
| Capital and reserves | | | | |
| Called up share capital presented as equity 3 | | 100 | | 100 |
| Profit and loss account | | (100) | | (100) |
| Equity shareholders' funds | | - | | - |

The unaudited financial statements have been prepared in accordance with the Companies Act 2014, and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the disclosure exemptions allowed by Section 1A of FRS 102 for small companies.

We, as directors of Baron Craft Holdings Limited, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).
- 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.

The financial statements were approved by the Board on 27 January 2026 and signed on its behalf by

Gerard Murphy
Director

Orla Murphy
Director

The notes on pages 8 to 9 form an integral part of these financial statements.

Baron Craft Holdings Limited

Notes to the financial statements for the financial year ended 30 June 2025

1 General information

The unaudited financial statements have been prepared in accordance with the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council known as FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), adopting Section 1A of that Standard.

Baron Craft Holdings Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is Unit 7, Kingswood Shopping Centre, Tallaght, Dublin 24.

The company has not yet commenced trading.

Statement of Compliance

The financial statements have been prepared in accordance compliance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), using Section 1A of that Standard and the Companies Act, 2014.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Statement of 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.

2.1. Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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' issued by the Financial Reporting Council using Section 1A of that Standard.

Baron Craft Holdings Limited

Notes to the financial statements for the financial year ended 30 June 2025

2.2. Taxation

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred tax is recognised on all timing differences where the transaction or events that give rise to an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred by the balance sheet date. Deferred tax assets are recognised when it is more likely than not that they will be recovered. Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

| 3. Called up share capital presented as equity | 2025 | 2024 |
|--|-------------------|-------------------|
| | € | € |
| Authorised equity | | |
| 1,000,000 Ordinary shares of €1 each | 1,000,000 | 1,000,000 |
| | <u> </u> | <u> </u> |
| Allotted, called up and fully paid equity | | |
| 100 Ordinary shares of €1 each | 100 | 100 |
| | <u> </u> | <u> </u> |

4. Related party transactions

Ultimate controlling party

Gerard Murphy, the chairman of the company, is considered by the Board to be the company's ultimate controlling party as he holds 100% (30 June 2024 : 100%) of the ordinary share capital of the company.

5. Post balance sheet events

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

6. Approval of financial statements

The financial statements were approved by the Board on 27 January 2026.