

AGL ARCADIA LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

AGL ARCADIA LIMITED

COMPANY INFORMATION

Director	Fiachra McLoughlin
Company secretary	Orla Donnelly
Registered number	626923
Registered office	RBK House Irishtown Athlone Co. Westmeath
Accountants	RBK Business Advisers Chartered Accountants & Statutory Audit Firm RBK House Irishtown Athlone Co. Westmeath
Bankers	AIB 1 Custume Place Athlone Co. Westmeath
Solicitors	Leman Solicitors 34 Percy Place Dublin 4

AGL ARCADIA LIMITED

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AGL ARCADIA LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 JULY 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' applying Section 1A of that standard.

Under company law, the director must not approve the financial statements unless he is 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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments 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.

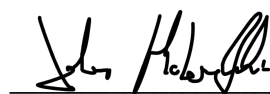
The director is responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Director's 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on page 7:

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The director confirms that he has made available to RBK Business Advisers, Chartered Accountants & Statutory Audit Firm, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 31 July 2025.

On behalf of the board 12 January 2026



Fiachra McLoughlin
Director

AGL ARCADIA LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL
STATEMENTS OF AGL ARCADIA LIMITED
FOR THE YEAR ENDED 31 JULY 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of AGL Arcadia Limited for the year ended 31 July 2025 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the director of AGL Arcadia Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of AGL Arcadia Limited that we have been engaged to compile, report to the Company's Director that we have done so and state those matters that we have agreed to state to the director of AGL Arcadia Limited 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 AGL Arcadia Limited and its director for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 July 2025 your duty to ensure that AGL Arcadia Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of AGL Arcadia Limited. You consider that AGL Arcadia Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of AGL Arcadia Limited. 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.



RBK Business Advisers

Chartered Accountants & Statutory Audit Firm

RBK House
Irishtown
Athlone
Co. Westmeath
12 January 2026

AGL ARCADIA LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 JULY 2025**

	Note	2025 €	2024 €
Current assets			
Cash at bank and in hand	4	1,026	951
		1,026	951
Creditors: amounts falling due within one year	5	(1,000)	(1,000)
Net current assets/(liabilities)		26	(49)
Total assets less current liabilities		26	(49)
Net assets/(liabilities)		26	(49)
Capital and reserves			
Called up share capital presented as equity		1	1
Profit and loss account		25	(50)
Shareholders' funds		26	(49)

I, as director of AGL Arcadia 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 359 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:



Fiachra McLoughlin
Director
Date: 12 January 2026

AGL ARCADIA LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 JULY 2025

	Called up share capital €	Profit and loss account €	Total equity €
At 1 August 2023	1	(13)	(12)
Loss for the year	-	(37)	(37)
At 1 August 2024	<u>1</u>	<u>(50)</u>	<u>(49)</u>
Profit for the year	-	75	75
At 31 July 2025	<u><u>1</u></u>	<u><u>25</u></u>	<u><u>26</u></u>

The notes on pages 5 to 7 form part of these financial statements.

AGL ARCADIA LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1. General information

The financial statements comprising the profit and loss account, the balance sheet, the statement of changes and equity and the related notes constitute the individual financial statements of AGL Arcadia Limited for the financial year ended 31st July 2025.

AGL Arcadia Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland and its company registration number is 626923. The registered office is located at RBK House, Irishtown, Athlone. Co. Westmeath which is also the principal place of business. The nature of the company's operations and its principal activities are set out in the Directors' Report

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.

Currency

The financial statements have been presented in the Euro Currency (€) which is also the functional currency of the company. In instances where the amounts have been rounded to the nearest thousand Euro, this is indicated by the symbol €'000

2. Accounting policies

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 FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

2.2 Turnover

Turnover 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. Turnover 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:

Sale of goods

Turnover from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Turnover 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

AGL ARCADIA LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

2. Accounting policies (continued)

2.2 Turnover (continued)

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.

2.3 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.

2.4 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.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

4. Cash and cash equivalents

	2025 €	2024 €
Bank current accounts	1,716,087	996,314
Less: Funds held in trust for related parties (note 7)	(1,715,061)	(995,362)
Cash on hand	1,026	952

AGL ARCADIA LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

5. Creditors: Amounts falling due within one year

	2025	<i>2024</i>
	€	€
Amounts owed to group undertakings	1,000	<i>1,000</i>
	<u>1,000</u>	<u><i>1,000</i></u>
	<u>1,000</u>	<u><i>1,000</i></u>

6. Capital commitments

The company had no capital commitments at the year end 31st July 2025.

7. Related party transactions

At 31 July 2025, AGL Arcadia Limited held the following balances on behalf of Arcadia Plaza LLP €679,755 (2024: €318,765) and Arcadia Eleven LLP €1,035,482 (2024: €676,598). AGL Arcadia Limited is the General Partner of both partnerships.

8. Post balance sheet events

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

9. Controlling party

The company is a wholly owned subsidiary of Athlone Greenwich Limited a company incorporated in the Ireland. The ultimate controlling party is AGL Arcadia Limited.

10. Approval of financial statements

The director approved these financial statements for issue on 12 January 2026