

AB EAGLE LIMITED

ABRIDGED ACCOUNTS FOR THE YEAR

ENDED 30TH JUNE 2025

AB EAGLE LIMITED

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AB EAGLE LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF AB EAGLE LIMITED

In accordance with the instructions given to us we have compiled without carrying out an audit the financial statements set out on pages 4 to 12 of AB Eagle Limited for the year ended 30th June 2025 from the accounting records and from information and explanations supplied to us. Those statements comprise of the Profit and Loss, the Balance Sheet and related notes.

The report is made to the company's Board of Directors as a body, in accordance with the terms of our engagement. Our work has being undertaken so that we might compile the financial statements that we have being 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 the 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, the Company's Board of Directors as a body, for our work or for this report.

Respective Responsibilities Of Directors & Accountants

As described on page 4 the company's directors are responsible for maintaining adequate accounting records and for preparing the financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 30th June 2025 and its profit for the year then ended and have being properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the audit exemption form statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of AB Eagle Limited from the accounting records, information and explanations supplied to us by the directors.

Scope Of Work

We compiled the financial statements in accordance with the guidance contained in M14 Compiling and Reporting on Financial Statements not Subject to Audit from the accounting records, information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

WAYNE FITZGERALD,
For and on behalf of:
FITZGERALD & ASSOCIATES
WELLINGTON PLACE,
WELLINGTON STREET,
CLONMEL,
CO.TIPPERARY.

DATE: 27TH JANUARY 2026.

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

General Responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish Law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Generally Accepted Accounting Practice in Ireland giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 its profit or loss 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 and apply them consistently;

Make judgements and accounting estimates that are reasonable and prudent;

State whether the financial statements have being prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standards; prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue as a going concern.

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 reports 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.

Directors' Declaration On Unaudited Financial Statements

In relation to the financial statements as set out on pages 4 to 12:

- 1 The directors approve these 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.
- 2 The directors confirm that they have made available to Fitzgerald & Associates, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 3 The directors confirm that to the best of their knowledge and belief, accounting records reflect all the transactions of the company for the year ended 30th June 2025.

On behalf of the board:


BLERTI MALAJ

DIRECTOR

DATED:- 27TH JANUARY 2026



ARIAN SALA

DIRECTOR

AB EAGLE LIMITED

BALANCE SHEET AS AT

30TH JUNE

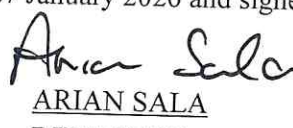
		2025		2024	
	NOTES	€	€	€	€
FIXED ASSETS					
Tangible Assets	8		21,749		12,820
CURRENT ASSETS					
Stocks	10	1,500		850	
Debtors & Prepayments	11	(4,490)		-	
Cash At Bank & On Hand		169,142		70,878	
		166,152		71,728	
CREDITORS: (AMOUNTS FALLING DUE WITHIN ONE YEAR)	12	(109,133)		(75,743)	
NET CURRENT ASSETS			57,019		(4,015)
TOTAL ASSETS LESS CURRENT LIABILITIES			78,768		8,805
CREDITORS: (AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR)	13		-		-
NET ASSETS			78,768		8,805
CAPITAL AND RESERVES					
Called Up Share Capital	6		100		100
Profit & Loss Account			78,668		8,705
TOTAL SHAREHOLDERS FUNDS:- ALL EQUITY			78,768		8,805

We as directors of AB Eagle 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 Section 358 are complied with,
- no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section being served on the company,
- we acknowledge the obligations under the Companies Act 2014 to keep adequate accounting records, 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 and loss for such a year and otherwise comply with the provisions of the Companies Act 2014, and
- the company has relied on the specified exemption contained in Section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of the exemption as a small company and the abridged financial statements have being properly prepared in accordance with Section 353 of the Companies Act 2014.

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


BLERTI MALAJ
 DIRECTOR


ARIAN SALA
 DIRECTOR

The notes on pages 6 to 12 form part of these financial statements.

STATEMENT OF ACCOUNTING POLICIES

(A) ACCOUNTING CONVENTION

The accounts are prepared under the historical cost convention and comply with the financial reporting standards board, as promulgated by the Institute of Certified Public accountants in Ireland. The currency used is the Euro, denoted by the symbol €.

The accounts have been prepared on the going concern basis.

(B) TURNOVER

Turnover represents the value of goods and services, exclusive of value added tax.

(C) FIXED ASSETS

The cost of fixed assets is their purchase cost, together with any incidental expenses of acquisition. Depreciation is provided on the bases set out below which are estimated to reduce the assets to realisable values by the end of their expected useful lives.

Equipment	-	12.5% Straight Line
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(D) STOCKS

Stocks are stated at the lower of cost and net realisable value. Provision is made where necessary, for obsolete, slow moving and defective stocks. In the case of work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

(E) CASH FLOW STATEMENTS

The company meets the criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

(F) TAXATION

The charge for taxation is based on profit for the year

(G) LEASED ASSETS

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

AB EAGLE LIMITED**NOTES TO THE ACCOUNTS****1 TURNOVER**

All turnover derives from activities in the Republic of Ireland. The analysis of turnover by activity is as follows:-

	2025	2024
	€	€
Sales	685,252	608,379

2 DIRECTORS, EMPLOYEES AND REMUNERATION

The average number of employees during the year was :-

	2025	2024
Full Time	5	4
Part Time	9	3
These numbers include executive directors.	14	7

The aggregate payroll costs of these employees were as follows:-

	2025	2024
	€	€
Wages & Salaries	80,610	95,317
Employer's P.R.S.I Contributions	10,128	9,425
	90,738	104,742

DIRECTORS' REMUNERATION AND TRANSACTIONS

	2025	2024
	€	€
Directors' Salary	79,345	82,728
	79,345	82,728

3 INTEREST PAYABLE AND SIMILAR CHARGES

Bank Loans, Overdraft And Other Loans Repayable Within Five Years
Bank Interest & Charges

	2025	2024
	€	€
	594	5,436
	594	5,436

4 PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION

Profit/(Loss) Before Taxation Has Been Arrived At After Charging:-

Directors' Salary	79,345	82,728
Audit & Accountancy Fees	3,868	5,208
Depreciation	8,167	7,210

AB EAGLE LIMITED

NOTES TO THE ACCOUNTS

5 TAXATION	2025	2024
	€	€
Opening Balance As At 1st July	-	3,399
Corporation Tax Provision	9,994	-
Corporation Tax Paid	(7,805)	(3,793)
Under/Overprovision prior year	-	4,406
	<u>9,994</u>	<u>-</u>
Closing Balance As At 30th June	<u>9,994</u>	<u>-</u>

The corporation tax charge for the year was 12.50%

6 CALLED UP SHARE CAPITAL	2025	2024
	€	€
AUTHORISED		
100,000 Ordinary Shares of €1 each	<u>100,000</u>	<u>100,000</u>
 ALLOTTED, ISSUED AND FULLY PAID		
1 Ordinary Shares of €1 each	<u>100</u>	<u>100</u>

7 DIRECTOR'S LOAN ACCOUNT	ARIAN	BLERTI	
	SALA	MALAJ	TOTAL
	€	€	€
Opening Balance As At 1st July	4,490	35,941	40,431
Director's Remuneration	58,028	24,700	79,345
Advanced To Company	20,141	20,141	40,282
	<u>82,659</u>	<u>80,782</u>	<u>160,058</u>
 Drawings	<u>(68,918)</u>	<u>(40,210)</u>	<u>(109,128)</u>
	<u>(68,918)</u>	<u>(40,210)</u>	<u>(109,128)</u>
Closing Balance As At 30th June	<u>22,474</u>	<u>15,471</u>	<u>37,945</u>

There are no conditions attaching to those loans, the directors do not intend to call in these loans within the next twelve months.

8 FIXED ASSETS

	MOTOR VEHICLE	EQUIPMENT	TOTAL
	€	€	€
COST			
As At 1st July 2024	12,764	44,919	57,683
Additions	-	-	-
Disposals	-	-	-
As At 30th June 2025	<u>12,764</u>	<u>44,919</u>	<u>57,683</u>
DEPRECIATION			
As At 1st July 2024	6,383	38,480	44,863
On Disposals	-	-	-
Charge For The Year	2,553	5,614	8,167
As At 30th June 2025	<u>8,936</u>	<u>44,094</u>	<u>53,030</u>
NET BOOK AMOUNT			
As At 1st July 2024	<u>6,381</u>	<u>6,439</u>	<u>12,820</u>
As At 30th June 2025	<u>3,828</u>	<u>825</u>	<u>4,653</u>

AB EAGLE LIMITED

NOTES TO THE ACCOUNTS

8 FIXED ASSETS (CONTINUED)
In respect of Prior Year

	EQUIPMENT	TOTAL
	€	€
COST		
As At 1st July 2024	39,981	39,981
Additions	4,938	4,938
Disposals	-	-
As At 30th June 2024	<u>44,919</u>	<u>44,919</u>
DEPRECIATION		
As At 1st July 2024	38,480	38,480
On Disposals	-	-
Charge For The Year	-	-
As At 30th June 2024	<u>38,480</u>	<u>38,480</u>
NET BOOK AMOUNT		
As At 1st July 2024	<u>1,501</u>	<u>1,501</u>
As At 30th June 2024	<u>6,439</u>	<u>6,439</u>

9 INVESTMENT IN LEASED ASSETS

Included in the schedule of fixed assets set out in note 8 above are the following assets held under finance leases.

	2025	2024
	€	€
Gross Amounts	-	-
Accumulated Depreciation	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Depreciation For The Year	<u>-</u>	<u>-</u>

AB EAGLE LIMITED

NOTES TO THE ACCOUNTS

10 STOCKS & WORK IN PROGRESS

	2025	2024
	€	€
Stock	1,500	850
	<u>1,500</u>	<u>850</u>

In the opinion of the directors there are no material differences between the replacement cost of stock and the balance sheet amounts

11 DEBTORS & PREPAYMENTS

	2025	2024
	€	€
Director's Loan Accounts	4,490	-
Corporation Tax	-	-
	<u>4,490</u>	<u>-</u>

12 CREDITORS (Amount falling due within one year)

	2025	2024
	€	€
Corporation Tax	9,994	-
Directors Loan Account	33,455	40,431
Bank Loans & Overdraft	17,033	-
V.A.T.	49,488	30,557
P.A.Y.E/P.R.S.I	837	2,487
Sundry Accruals	-	2,268
	<u>109,133</u>	<u>75,743</u>

13 CREDITORS (Amount falling due after one year)

	2025	2024
	€	€
	<u>-</u>	<u>-</u>

AB EAGLE LIMITED

NOTES TO THE ACCOUNTS

14 RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS FUNDS

	2025	2025
	€	€
Profit/(Loss) For The Year	69,963	(26,314)
Opening Shareholders Funds	8,805	35,119
	<u>78,768</u>	<u>8,805</u>

REPRESENTED BY:-

Equity Interests	<u>78,768</u>	<u>8,805</u>
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15 DIRECTOR'S INTERESTS

	BLERTI MALAJ	ARIAN SALA	TOTAL
	ORDINARY SHARES	ORDINARY SHARES	ORDINARY SHARES
At The Beginning Of The Year	<u>50</u>	<u>50</u>	<u>100</u>
At The End Of The Year	<u>50</u>	<u>50</u>	<u>100</u>

AB EAGLE LIMITED

NOTES TO THE ACCOUNTS

16 BANK LOANS AND OVERDRAFTS

The bank loans and overdrafts included in note 12 & 13 above comprise:-

	WITHIN 1 YEAR €	BETWEEN 1 & 2 YEARS €	BETWEEN 2 & 5 YEARS €	AFTER 5 YEARS €	TOTAL €
<u>Repayable Other Than By Instalments</u>					
Bank Overdraft	-	-	-	-	-
<u>Repayable By Instalments</u>					
	-	-	-	-	-

17 APPROVAL OF THE FINANCIAL STATEMENTS

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