

**APEX STRATA LIMITED**  
**Suite 10628**  
**26/27 Upper Pembroke Street,**  
**Dublin 2**

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

**S&W Partners Accounting, Tax & Advisory Services (Ireland) Limited**  
**Penrose Wharf**  
**Penrose Quay**  
**Cork**

**COMPANY INFORMATION**

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<b>Director</b>	Kieran Harkin
<b>Secretary</b>	Marities Abiena
<b>Company number</b>	702423
<b>Registered office</b>	Suite 10628 26/27 Upper Pembroke Street, Dublin 2
<b>Accountants</b>	S&W Partners Accounting, Tax & Advisory Services (Ireland) Limited Penrose Wharf Penrose Quay Cork

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

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	<b>2025</b>	<b>2024</b>
	€	€
Fixed assets	132,965	132,993
Current assets	12,847	7,908
Creditors: amounts falling due within one year	(18,780)	(17,687)
<b>Net assets</b>	<u>127,032</u>	<u>123,214</u>
<b>Capital and reserves</b>	<u>127,032</u>	<u>123,214</u>

I, as director of Apex Strata Limited, state that:

- (a) the company is availing itself of the exemption from audit 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 Section 358 is complied with;
- (c) no notice under Subsection (1) of Section 334 has, in accordance with Subsection (2) of that Section, been served on the company;
- (d) the director acknowledges the obligations of the company, under the Companies Act 2014, to:
  - (i) 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
  - (ii) otherwise comply with the provisions of this Act relating to Financial Statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption as a micro company contained in Section 352 of 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 confirm that the abridged Financial Statements have been properly prepared in accordance with Section 353 of Companies Act 2014.

The Financial Statements were approved and signed by the director and authorised for issue on 17 February 2026

Kieran Harkin  
**Director**

**NOTES TO THE FINANCIAL STATEMENTS**

**AS AT 31 JULY 2025**

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**1 Accounting policies**

Apex Strata Limited is a private company limited by shares incorporated in Republic of Ireland. The registered office is Suite 10628, 26/27 Upper Pembroke Street,, Dublin 2.

The significant accounting policies adopted by the company and applied consistently are as follows:

**1.1 Accounting convention**

These Financial Statements have been prepared in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' and the requirements of the Companies Act 2014 as amended by the Companies (Accounting) Act 2017.

The Financial Statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these Financial Statements are rounded to the nearest €.

The Financial Statements have been prepared on the going concern basis, under the historical cost convention.

**1.2 Going concern**

At the time of approving the Financial Statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the Financial Statements.

**1.3 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

**1.4 Intangible fixed assets other than goodwill**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

**1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT equipment	12.5% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 JULY 2025

**1.6 Impairment of fixed assets**

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

**1.7 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.8 Financial instruments**

Financial assets and liabilities are recognised only when the company becomes a party to the contractual provisions of the instrument. They are recognised initially at cost, which is measured at the transaction price including material transaction costs. Financial assets and liabilities are offset when the company currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

**1.9 Equity instruments**

Ordinary shares are classified as equity.

**1.10 Taxation**

The tax currently payable is based on taxable profit for the financial year. Taxable profit differs from net profit as reported in the income and expenditure account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

**2 Profit and loss reserves**

	<b>2025</b>	<b>2024</b>
	€	€
At the beginning of the year	123,114	65,895
Profit for the financial year	3,818	57,219
At the end of the year	<u>126,932</u>	<u>123,114</u>