

Unaudited Abridged Financial Statements

Ebonwall Limited

For the financial period ended 30 April 2025

Registered number: 733709

Company Information

Directors	Michael Langan Adrian Langan
Company secretary	Michael Langan
Registered number	733709
Registered office	Laurel Lodge Business Centre Laurel Lodge Road Castleknock Dublin 15
Solicitors	Ogier Leman LLP 8 – 34 Percy Place Dublin 4

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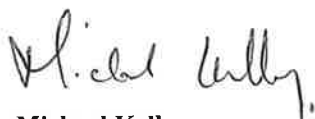
Chartered Accountant's Report to the board of directors on the unaudited Financial Statements

For the financial period ended 30 April 2025

In order to assist you to fulfil your duties under the Companies Act 2014, I have compiled the financial statements of Ebonwall Limited for the year ended 30 April 2025 which comprise the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given me.

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

I 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 30 April 2025 your duty to ensure that Ebonwall Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Ebonwall Limited. You consider that Ebonwall Limited is exempt from the statutory audit requirement for the year. I have not been instructed to carry out an audit of the financial statements of Ebonwall Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the financial statements.



Michael Kelly
Chartered Accountant

Date: 12 December 2025

Balance sheet

As at 30 April 2025

	Note	2025 €	2024 €
Intangible assets			
Financial assets	5	<u>160</u>	<u>160</u>
Current assets			
Debtors: amounts falling due within one year	6	<u>100</u>	<u>100</u>
		<u>100</u>	<u>100</u>
Current liabilities			
Creditors: amounts falling due within one year	7	<u>(160)</u>	<u>(160)</u>
Net assets		<u><u>100</u></u>	<u><u>100</u></u>
Capital and reserves			
Called up share capital presented as equity	8	<u>100</u>	<u>100</u>
Shareholders' funds		<u><u>100</u></u>	<u><u>100</u></u>

We, as directors of Ebonwall Limited, state that:

- (a) the company is availing itself of the exemption 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) 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 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,
- *(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

Michael Langan
Director

Adrian Langan
Director

Date: 12 December 2025

The notes on pages 6 to 9 form part of these financial statements.

Notes to the financial statements

For the financial period ended 30 April 2025

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Ebonwall Limited for the financial year ended 30 April 2025.

Ebonwall Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014) was incorporated and registered with the Companies Registration Office on 25 January 2024 in the Republic of Ireland (CRO number 733709) with a registered office at Laurel Lodge Business Centre, Castleknock, Dublin 15.

2. Accounting policies

2.1 Basis of preparation of financial statements

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 (The Act) and FRS 102 Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council.

The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FPS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

2.2 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Notes to the financial statements

For the financial period ended 30 April 2025

2. Accounting policies (continued)

2.3 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognized in the Profit and loss account for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each Balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.4 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.

2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, inclusive of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, inclusive of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.7 Financial instruments

The Company has chosen to apply the provisions of Section 11 and FRS 102 to account for all of its financial instruments.

2.8 Ordinary share capital

The ordinary share capital of the company is presented as equity.

Notes to the financial statements

For the financial period ended 30 April 2025

3. Judgments in applying accounting policies and key sources of estimation uncertainty

When preparing the financial statements, management makes a number of judgments, estimates and assumptions about the recognition and measurement of assets and liabilities.

4. Employees

The Company has no employees other than the directors, who did not receive any remuneration.

5. Financial Assets

Investments in subsidiary companies
€

Cost or valuation

At 1 May 2024

160

At 30 April 2025

160

6. Debtors: Amounts falling due within one year

2025
€

2024
€

Called up share capital not paid

100

100

7. Creditors: Amounts falling due within one year

2025

2024

Other Creditors

160

160

8. Share capital

2025
€

2024
€

Authorised, allotted, called up and not paid

100 Ordinary shares of €1.00 each

100

100

9. Appropriation of Profit and Loss account

The company did not trade during the current financial year. During this period, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

Notes to the financial statements

For the financial period ended 30 April 2025

8. Controlling party

The company is controlled by Michael Langan.

9. Approval of financial statements

The board of directors approved these financial statements for issue on 12 December 2025.