

Company registration number: 748351

Lasera Global Limited

Unaudited financial statements

For the year ended 31 December 2025

Lasera Global Limited

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Lasera Global Limited

Directors and other information

Director	Omoniyi Adeola Ibiyeye
Secretary	Morenike Oyinkansola Solanke
Company number	748351
Registered office	58 Castle Garden Slane, Meath C12 H2C2
Accountant	Airton Broomhill Consulting 34 Airton Terrace Airton Road Tallaght Dublin 24
Banker:	AIB

Lasera Global Limited

Director's responsibilities statement

The director is 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 for each financial period. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. Under company law, the director must not approve the financial statements unless is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies 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, enable to ensure that the financial statements and director's report comply with the Companies Act 2014. is 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.

Omoniyi Adeola Ibiyeye
Director

13th February 2026

Lasera Global Limited

**Accountant's Report to the director
on the Unaudited financial statements of Lasera Global Limited**

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of Lasera Global Limited for the year ended 31 December 2025

Respective responsibilities of directors and accountants

As described on page 2 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of Lasera Global Limited from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the director.

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.

Airton Broomhill Consulting
Airton Terrace
Tallaght, Dublin 24

13th February 2026

Lasera Global Limited
Profit and loss account
For the year ended 31 December 2025

	2025	2024
	€	€
Turnover	4,763	1,150
Staff Costs	(-)	(-)
Other Expenses	(7,039)	(6,010)
Tax	-	-
	-----	-----
Loss After Tax	(2,276)	(4,860)
	=====	=====

Lasera Global Limited

**Balance sheet
As at 31 December 2025**

	Notes	€	€
Tangible Fixed Asset	4.	7,560	10,080
		-----	-----
Current Assets			
Bank Balance		3,827	605
Creditors: amounts falling due within one year		(-)	(-)
		-----	-----
Net Current Assets		3,827	605
		-----	-----
Total Assets less Current Liabilities		11,387	10,685
		-----	-----
Net Assets		<u>11,387</u>	<u>10,685</u>
		-----	-----
Capital and Reserves	6.	<u>11,387</u>	<u>10,685</u>

I, as director of Lasera Global Limited states 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 section 358 of the Companies Act 2014 are satisfied;

(c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 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 period and of its profit or loss for such a financial period 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 have been prepared in accordance with the micro companies regime.

These financial statements were approved by the director of the company on 13/02/2026 and

signed by:

Omoniyi Adeola Ibiyeye
Director

13th February 2026

Lasera Global Limited

Notes to the financial statements For the year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the

entity. **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Lasera Global Limited

**Notes to the financial statements (continued)
For the year ended 31 December 2025**

Tangible Fixed Assets

Tangible Fixed Assets are stated at historical cost less depreciation. Depreciation is provided on a straight line basis at rate calculated to write-off the cost of each asset over its estimated useful life. A rate of 20% is applied to all the assets.

4. Fixed Assets	Cost	Accumulated Depreciation	Net Book Value
	€	€	€
Van	12,600	5,040	7,560

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial period	(4,860)	-
Loss for the financial period	(2,276)	(4,860)
Loss carried forward	(7,136)	(4,860)

6. Capital & Reserves

Share Capital	100	100
Director Account	18,423	15,445
Loss carried forward	(7,136)	(4,860)
	-----	-----
	11,387	10,685
	=====	=====

Lasera Global Limited

The following pages do not form part of the statutory accounts.

Lasera Global Limited

**Detailed income statement
For the year ended 31 December 2025**

	2025	2024
	€	€
Turnover	4,763	1,150
Operating Expenses:		
Insurance	(1,031)	(2,344)
Diesel	(700)	(187)
Motor Tax	(333)	(330)
Repairs & Maintenance	(1,967)	(390)
Telephone Expenses	(240)	-
Weighbridge Charge	-	(20)
Advertising	(48)	(19)
Accountant's Fee	(200)	(200)
Depreciation	(2,520)	(2,520)
Total Expenses	(7,039)	(6,010)
Net Loss	(2,276)	(4,860)