

Company registration number 642759 (Republic of Ireland)

REALTH LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

REALTH LIMITED

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REALTH LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	€	2025 €	€	2024 €
Current assets	-		1,544,608	
Creditors: amounts falling due within one year	-		(1,553,657)	
Net current assets/(liabilities)		-		(9,049)
Net assets/(liabilities)		-		(9,049)
Capital and reserves		-		(9,049)

Realth Limited is a private company limited by shares incorporated in the Republic of Ireland. The registered office is 13 Merrion Square North, Co. Dublin, Ireland, D02 HW89.

We, as directors of Realth 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 directors acknowledge the obligations of the company, under the Companies Act 2014:

(i) 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

(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

(e) The company has relied on the specified exemption as a micro company contained in section 352 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 we confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

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

The financial statements were approved by the board of directors and authorised for issue on 25 February 2026 and are signed on its behalf by:

Mr Jason Tully
Director

Mr Liam Langan
Director

Company registration number 642759 (Republic of Ireland)

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NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2025

1 Accounting policies

1.1 Basis of preparation

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.

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 under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The directors have resolved to apply for the voluntary strike-off of the Company in accordance with the provisions of the Companies Act 2014. The Company has ceased trading and has no net assets at the reporting date. All known liabilities have been settled or provided for prior to the approval of these financial statements.

Accordingly, the financial statements have not been prepared on a going concern basis as the directors do not consider that the Company will continue in operational existence for the foreseeable future.

1.3 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.

1.4 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.

1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.6 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. When contributions are not expected to be settled wholly within 12 months after the end of the reporting period in which the employees render the related service, the liability recognised is measured at the present value of the contributions payable.

The cost of providing benefits under defined benefit plans is determined separately for each plan, and is based on actuarial advice. Amounts paid in the period are recognised in profit and loss after adjusting for outstanding contributions payable, including the funding of any deficit.

When contributions are not expected to be settled wholly within 12 months after the end of the reporting period in which the employees render the related service, the liability recognised is measured at the present value of the contributions payable. The unwinding of the related discount is recognised as an interest expense in profit or loss in the period in which it arises.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 DECEMBER 2025

2 Profit and loss reserves

	2025 €	2024 €
At the beginning of the year	(9,149)	(7,860)
Profit/(loss) for the year	9,049	(1,289)
At the end of the year	<u>(100)</u>	<u>(9,149)</u>

3 Change in ownership

During the financial year, the ownership of the Company changed as a result of a group restructuring. The reorganisation was effected by way of a share-for-share exchange, whereby the existing shareholders of the Company transferred their shareholdings to LanJay Limited. The Company became a wholly owned subsidiary of LanJay Limited, incorporated in Ireland. Subsequently, the decision was made to seek the voluntary strike-off of the Company. Accordingly, the Company has not prepared consolidated financial statements for the financial year ended 31 December 2025, as it is exempt under Section 299 of the Companies Act 2014.