

Company Number: 774236

Lokipoke Limited

Abridged Unaudited Financial Statements

**for the financial period from 21 October 2024 (date of incorporation) to 31
December 2025**

Lokipoke Limited

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Lokipoke Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 21 October 2024 (date of incorporation) to 31 December 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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.

Director's declaration on unaudited financial statements

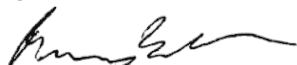
In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they is 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.

The director confirms that they has made available to MGI Ryan, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 21 October 2024 (date of incorporation) to 31 December 2025."

Signed on behalf of the board



Marco Van Belle
Director

Date: 27/03/2026

Lokipoke Limited
BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €
Current Assets		
Debtors	8	2,826
Cash and cash equivalents		9,771
		<u>12,597</u>
Creditors: amounts falling due within one year	9	(2,560)
		<u>10,037</u>
Net Current Assets		<u>10,037</u>
Total Assets less Current Liabilities		<u><u>10,037</u></u>
Capital and Reserves		
Called up share capital presented as equity	11	1
Retained earnings		10,036
		<u>10,037</u>
Equity attributable to owners of the company		<u><u>10,037</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Lokipoke 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 section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 the 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 section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 27/03/2026 and signed on its behalf by:



Marco Van Belle
Director

Lokipoke Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	10,036	10,036
Net proceeds of equity Ordinary share issue	1	-	1
At 31 December 2025	1	10,036	10,037

Lokipoke Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 21 October 2024 (date of incorporation) to 31 December 2025

1. General Information

Lokipoke Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 774236. The registered office of the company is 5 Clarinda Park North, Dun Laoghaire, Co Dublin. The principal activity of the company is film production. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the financial period ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Lokipoke Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 21 October 2024 (date of incorporation) to 31 December 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Ordinary share capital

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

3. Adoption of FRS 102

This is the first set of financial statements prepared by Lokipoke Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities).

4. Period of financial statements

The financial statements are for the 14 month 11 days period from 21 October 2024 (date of incorporation) to 31 December 2025.

5. Statement on previous periods

The company did not present financial statements for previous periods.

6. Turnover

The whole of the company's turnover is attributable to its market in Ireland and is derived from the principal activity of film production.

7. Employees

The average monthly number of employees, including director, during the financial period was 1, (Oct 24 - 0).

	Dec 25 Number
Employees	1
	<hr/>
8. Debtors	Dec 25 €
Other debtors	1
Taxation	2,825
	<hr/>
	2,826
	<hr/>
9. Creditors	Dec 25 €
Amounts falling due within one year	
Taxation	1,060
Accruals	1,500
	<hr/>
	2,560
	<hr/>

Lokipoke Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 21 October 2024 (date of incorporation) to 31 December 2025

10. Taxation	Dec 25
	€
Debtors:	
Corporation tax	<u>2,825</u>
Creditors:	
PAYE	<u>1,060</u>

11. Share capital	Dec 25		
	€		
Description	Number of shares	Value of units	
Allotted, called up and fully paid			
€1 Ordinary Shares	1	€1.00 each	<u>1</u>

The director's and the secretary's interests in the shares of the company are as follows:-

		Number Held
		At
		31/12/25
Name	Class of Shares	
Marco Van Belle	€1 Ordinary Shares	<u>1</u>

12. Income Statement	Dec 25
	€
At 21 October 2024	-
Profit for the financial period	<u>10,036</u>
At 31 December 2025	<u>10,036</u>

13. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

14. Director's remuneration	Dec 25
	€
Remuneration	20,000
Pension contributions	20,000
	<u>40,000</u>

15. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 27/03/2026.