

**COMPANY REGISTRATION NO: 765470**

**MARTIN JULIUS HOLDINGS LIMITED**

**DIRECTOR'S REPORTS AND UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
(QUALIFYING FOR AUDIT EXEMPTION)**

**FOR THE FINANCIAL PERIOD FROM DATE OF INCORPORATION  
ON 06 JUNE 2024 TO 31 MARCH 2025**

**MARTIN JULIUS HOLDINGS LIMITED**

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**MARTIN JULIUS HOLDINGS LIMITED**

**DIRECTORS AND OTHER INFORMATION**

**DIRECTORS**

Anthony von Mandl (Canadian) (Appointed 6 June 2024)  
Fergal Molony (Irish) (Appointed 6 June 2024)  
Margaret McCarthy (Irish) (Appointed 15 October 2025)  
Cillian Doyle (Irish) (Appointed 6 June 2024,  
Resigned 15 October 2025)

**COMPANY SECRETARY:**

Apex IFS Limited  
2nd Floor, Block 5  
Irish Life Centre  
Abbey Street Lower  
Dublin 1  
Ireland

**REGISTERED OFFICE:**

2nd Floor, Block 5  
Irish Life Centre  
Abbey Street Lower  
Dublin 1  
Ireland

**LEGAL ADVISORS:**

Arthur Cox  
Ten Earlsfort Terrace  
Dublin 2  
D02 T380  
Ireland

**BANK:**

Bank of Ireland  
33-34 Arran Quay  
Smithfield  
Dublin 7  
Ireland

**ADMINISTRATOR:**

Apex IFS Limited  
2nd Floor, Block 5  
Irish Life Centre  
Abbey Street Lower  
Dublin 1  
Ireland

## MARTIN JULIUS HOLDINGS LIMITED

### DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2025

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the Directors to prepare the financial statements for each financial period. Under the law, the Directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and accounting standards issued by the Financial Reporting Council (and promulgated by the Institute of Chartered Accountants in Ireland) including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the Company's financial statements 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 Directors are 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 Directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are 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.

### DIRECTORS AND SECRETARY AND THEIR INTERESTS

The Directors and Secretary who served throughout the period, except as noted, were as follows:

Anthony von Mandl (Canadian) (Appointed 6 June 2024)  
Fergal Molony (Irish) (Appointed 6 June 2024)  
Margaret McCarthy (Irish) (Appointed 15 October 2025)  
Cillian Doyle (Irish) (Appointed 6 June 2024 and Resigned 15 October 2025)

Apex IFS Limited served as Company Secretary for the full period.

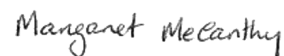
Other than as disclosed below, the Directors and Secretary who held office at 31 March 2025 or during the period, had no interests in the share capital of the Company at the beginning (or at the date of appointment if later), during, or at the end of the financial period.

Anthony von Mandl directly holds 100% of the shares in the Company.

On behalf of the board



**Fergal Molony**  
19 February 2026



**Margaret McCarthy**  
19 February 2026

**MARTIN JULIUS HOLDINGS LIMITED**

**STATEMENT OF FINANCIAL POSITION**  
as at 31 March 2025

	Note	2025 EUR
<b>ASSETS</b>		
<b>NON CURRENT ASSETS</b>		
Lease Assignment	4	2,929,762
Leasehold Improvement Costs	4	<u>4,041,154</u>
<b>TOTAL NON CURRENT ASSETS</b>		<u>6,970,916</u>
<b>CURRENT ASSETS</b>		
Cash at Bank	5	127,827
Other Assets	6	<u>30,102</u>
<b>TOTAL CURRENT ASSETS</b>		<u>157,929</u>
<b>TOTAL ASSETS</b>		<u><b>7,128,845</b></u>
<b>CURRENT LIABILITIES</b>		
Trade and Other Expenses Payable	7	<u>17,449</u>
<b>TOTAL LIABILITIES</b>		<u><b>17,449</b></u>
<b>TOTAL ASSETS LESS LIABILITIES</b>		<u><b>7,111,396</b></u>
<b>EQUITY AND RESERVES</b>		
Called Up Share Capital	8	200
Share Premium	9	7,100,000
Retained Earnings		<u>11,196</u>
<b>SHAREHOLDER FUNDS</b>		<u><b>7,111,396</b></u>

The accompanying notes on pages 5 - 7 form an integral part of these financial statements.

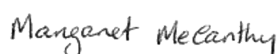
We, as Directors of Martin Julius Holdings Limited, state that:

- (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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the Company have not served a notice on the Company under Section 334 of the Act;
- (d) we 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 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;
- (e) the Company has relied on the specified exemption contained in Section 352 of the Companies Act 2014; and 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 of the Companies Act 2014.

Approved by the Board of Directors and signed on behalf of the Board by:



**Fergal Molony**  
19 February 2026



**Margaret McCarthy**  
19 February 2026

## MARTIN JULIUS HOLDINGS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

#### 1 CORPORATE INFORMATION

The Company is a limited liability private company incorporated on 06 June 2024 with registration number 765470 and domiciled in Ireland. The address of the Company's registered office is 2nd floor, Block 5, Irish life Centre, Abbey Street Lower, Dublin 1, Ireland.

The Company is 100% owned by Anthony von Mandl. The principal activity of the Company is the leasing of certain residential properties located in Vienna, Austria. In July 2024 the Company entered into a contract for the assignment of tenancy rights and acquired the lease interest in two residential properties. The Company has undertaken improvements to the properties. In October 2024 the Company entered into a sub lease agreement with respect to the two residential properties.

#### 2 ACCOUNTING POLICIES

##### **Basis of Preparation**

The financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102"). The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements.

These financial statements have been prepared on a going concern basis, under the historical cost convention, and in accordance with accounting standards generally accepted in Ireland and Irish Statute comprising the Companies Act 2014.

##### **Estimates and Judgements**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision only affects that year or in the year of the revision and future years if the revision affects both current and future years.

##### **Functional and Presentation Currency / Foreign Currency Translation**

The financial statements are presented in Euro ("EUR"), which is the functional and presentation currency of the Company. The issued share capital is denominated in EUR and revenue is billed in EUR.

Foreign currency transactions are translated to the Company's functional currency at the exchange rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currency are translated at the exchange rates prevailing at the Statement of Financial Position date. Foreign currency differences on these are recognised in the Statement of Profit or Loss and Other Comprehensive Income.

##### **Going Concern**

Having considered the Company's future cash flows and its plans, the Directors believe that the Company will have sufficient liquidity to meet its obligations as they fall due and that it is appropriate to prepare the financial statements on a going concern basis of preparation.

The financial statements have been prepared in accordance with FRS 102. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements.

##### *Operating Leases*

Leases where the lessor retains substantially all the risks and rewards of ownership, are classified as operating leases. Operating lease income and operating lease expense is recognised as operating lease income and operating lease expense in the Statement of Comprehensive Income on a straight line basis over the lease term.

##### *Operating Expenses*

The operating expenses of the Company are recognised in the financial statements on an accruals basis.

##### *Non Current Assets*

Non Current assets include lease assignment fee, lease hold improvements costs and capitalised costs. The Company has entered into a contract for the assignment of tenancy rights of certain residential properties located in Vienna, Austria. Capitalised costs are being amortised over a term of 15 years.

## MARTIN JULIUS HOLDINGS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

#### 2 ACCOUNTING POLICIES - CONTINUED

##### *Current Assets*

All current assets are stated at their recoverable amount. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

##### *Cash at bank*

Cash comprises of cash held with banks, which is used by the Company in the management of its short term commitments. Cash at bank is measured at cost.

##### *Taxation*

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

##### *Share Capital presented as Equity*

Equity shares issued are recognised at the proceeds received and presented as share capital. Share capital is issued in EUR. Dividends are recognised as a liability in the financial year in which they are approved.

#### 3 DIRECTORS AND EMPLOYEES

The Company has no employees.

The Directors, who are also employees of Apex IFS, received no remuneration during the financial period. The terms of the corporate service agreement provide for a single fee for the provision of corporate services (including making available of individuals to act as directors of the Company). As a result, the allocation of fees between the different services provided is subjective and not an approximate calculation. The individuals acting as Directors do not (and will not), in their personal capacity or any other capacity, receive any fee for acting or having acted as Directors of the Company.

#### 4 LEASE ASSIGNMENT AND LEASEHOLD IMPROVEMENT COSTS

In July 2024 the Company entered into a contract for the assignment of tenancy rights and acquired the lease interest in two residential properties located in Vienna, Austria. A Lease Assignment Fee was paid to acquire the tenancy rights which has been capitalised and is being amortised over a term of 15 years.

	<b>31 March 2025</b>
	<b>EUR</b>
Lease Assignment Fee	3,044,516
Amortisation on Lease Assignment Fee	<u>(114,754)</u>
	<u>2,929,762</u>

The Company has undertaken improvements to the properties, the costs of which were capitalised and are being amortised over a term of 15 years.

	<b>31 March 2025</b>
	<b>EUR</b>
Leasehold Improvements Costs	3,919,612
Amortisation of Leasehold Improvements Costs	(64,408)
Capitalised Costs	190,559
Amortisation on capitalised costs	<u>(4,609)</u>
	<u>4,041,154</u>

#### 5 CASH AT BANK

	<b>31 March 2025</b>
	<b>EUR</b>
Cash at Bank	<u>127,827</u>

## MARTIN JULIUS HOLDINGS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

#### 6 OTHER ASSETS

31 March 2025  
EUR

Prepayments	30,102
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#### 7 TRADE AND OTHER EXPENSES PAYABLE

31 March 2025  
EUR

Corporation Tax payable	3,732
Other Expenses payable	13,717

17,449

#### 8 SHARE CAPITAL

31 March 2025  
EUR

##### Allotted, called up and fully paid shares - presented as equity

2 Ordinary shares of Euro 100 each	200
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The called up share capital of the Company is held by Anthony von Mandl. The Company has one class of ordinary shares which carry no right to fixed income.

#### 9 SHARE PREMIUM

31 March 2025  
EUR

Share Premium Paid	7,100,000
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#### 10 OWNERSHIP OF THE COMPANY

The Company is 100% owned by Anthony von Mandl. No dividends were paid during the financial period or proposed by the Directors at the reporting date.

#### 11 CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

The Company has no capital commitments or contingent liabilities at 31 March 2025.

#### 12 RELATED PARTY TRANSACTIONS

The Company entered into a sub lease agreement with Anthony von Mandl on 01 October 2024 and receives monthly lease rental income.

Apex IFS provides services such as accounting and financial reporting, company secretarial and other administration services to the Company. In respect of the aforementioned services, the Company paid fees amounting to EUR 36,160 to Apex IFS during the financial period ended 31 March 2025.

The Directors of the Company, Fergal Molony and Margaret McCarthy are also employees of Apex IFS. The Directors received no direct remuneration for acting as directors of the Company during the period, however in accordance with Sections 305A and 306 of the Companies Act 2014, the consideration paid to Apex IFS that relates to the provision of director services was EUR Nil for the period ended 31 March 2025.

#### 13 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 19 February 2026.