Reach Cross-Border Mergers & Acquisitions Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 June 2025

Company Number: 492515

Reach Cross-Border Mergers & Acquisitions Limited

CONTENTS

Reach Cross-Border Mergers & Acquisitions Limited
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 30 June 2025

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

"General responsibilities
The directors are 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 year. Under that law, the directors have 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 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 and of the profit or loss of the company for the 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 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 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. 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' 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 directors approve these financial statements and confirm that they are 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 directors confirm that they have made available to Guardian Management Accounting, (Chartered Institute of Management Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board

Ronald van Rijn	**Francis Harrington**
Director	**Director**
9th October 2025	**9th October 2025**

Reach Cross-Border Mergers & Acquisitions Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	5	**195,875**	215,783
Tangible assets	6	**182**	506
Fixed Assets		**196,057**	216,289
Current Assets			
Debtors	7	**89,664**	56,746
Cash and cash equivalents		**111,512**	46,523
		201,176	103,269
Creditors: amounts falling due within one year	8	**(69,672)**	(61,126)
Net Current Assets		**131,504**	42,143
Total Assets less Current Liabilities		**327,561**	258,432
Creditors: amounts falling due after more than one year	9	**(54,000)**	(54,000)
Net Assets		**273,561**	204,432
Equity			
Called up share capital presented as equity		**42**	41
Share premium account	10	**20,000**	18,000
Other reserves	10	**110,003**	110,003
Retained earnings		**143,516**	76,388
Equity attributable to owners of the company		**273,561**	204,432

Reach Cross-Border Mergers & Acquisitions Limited
BALANCE SHEET
as at 30 June 2025

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.

We as Directors of Reach Cross-Border Mergers & Acquisitions 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) 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 year and of its profit or loss for such a financial year 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 9th October 2025 and signed on its behalf by:

Ronald van Rijn **Director**	**Francis Harrington** **Director**

Reach Cross-Border Mergers & Acquisitions Limited

STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital	Share premium account	Retained earnings	Capital contribution reserve	Total
	€	€	€	€	€
At 1 July 2023	41	18,000	(10,253)	110,003	117,791
Profit for the financial year	-	-	86,641	-	86,641
At 30 June 2024	41	18,000	76,388	110,003	204,432
Profit for the financial year	-	-	67,128	-	67,128
Net proceeds of equity ordinary share issue	1	2,000	-	-	2,001
At 30 June 2025	**42**	**20,000**	**143,516**	**110,003**	**273,561**

1. General Information

Reach Cross-Border Mergers & Acquisitions Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 29, Earlsfort Terrace, Dublin 2 which is also the principal place of business of the company. The principal activity of the company is to co-ordinate the worldwide alliance of corporate finance advisory firms under the Global M & A Partners Limited trademark. The directors are satisfied with the results for the period and believe that the company is in a position to take advantage of any potentially beneficial development that may occur in the future. The directors do not envisage any change in the coming financial year. 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 year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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 year, 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 services supplied by the company,.

Intangible assets

Brand Design and Website
Brand Design and Website are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 10 years.

Tangible assets and depreciation
Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors
Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs
Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Reach Cross-Border Mergers & Acquisitions Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

Trade and other creditors
Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation
The company is not subject to corporation tax as it is considered to be a mutual trader by Revenue.

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

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

3. Operating profit

	2025	2024
	€	€
Operating profit is stated after charging:		
Amortisation of intangible assets	**23,608**	21,267
Depreciation of tangible assets	**324**	324

4. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025 Number	2024 Number
Director	**2**	2

5. Intangible assets

	Brand Design and Website
	€
Cost	
At 1 July 2024	273,500
Additions	3,700
At 30 June 2025	277,200
Provision for diminution in value	
At 1 July 2024	57,717
Charge for financial year	23,608
At 30 June 2025	81,325
Net book value	
At 30 June 2025	**195,875**
At 30 June 2024	215,783

6. Tangible assets

	Fixtures, fittings and equipment €
Cost	
At 1 July 2024	2,036
At 30 June 2025	2,036
Depreciation	
At 1 July 2024	1,530
Charge for the financial year	324
At 30 June 2025	1,854
Net book value	
At 30 June 2025	**182**
At 30 June 2024	506

7. Debtors

	2025 €	2024 €
Trade debtors	**37,317**	12,500
Taxation	**1,426**	711
Prepayments	**6,566**	43,535
Accrued income	**44,355**	-
	89,664	56,746

8. Creditors
Amounts falling due within one year

	2025 €	2024 €
Trade creditors	**10,976**	7,409
Other creditors	**771**	238
Accruals	**57,925**	8,111
Deferred Income	**-**	45,368
	69,672	61,126

9. Creditors
Amounts falling due after more than one year

	2025 €	2024 €
Subordinated loan	**54,000**	54,000
Loans		
Repayable between two and five years	**54,000**	54,000

During the financial period ended 30th June 2022 the company received a subordinate loan from the following shareholders Brown Gibbons Lang €6,750 (Shareholding 4.88%), Condere Consultoria E Intermediacao De Negocios €6,750 (Shareholding 4.88%), Copper Parry €6,750 (Shareholding 4.88%), Financiere de Courcelles €6,750 (Shareholding 4.88%), Rion M&A S.C €6,750 (Shareholding 4.88%), Saga Corporate Finance €6,750 (Shareholding 4.88%) ,Zetra International €6,750 (Shareholding 4.88%) and JBR BV €6,750 (Shareholding 4.88%). The loan received by the company was done in the normal course of business. All shareholders have signed a loan agreement.

Reach Cross-Border Mergers & Acquisitions Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

10. Income Statement

	Share premium account	Income statement	Capital contribution reserve	Total
	€	€	€	€
At 1 July 2024	18,000	76,388	110,003	204,391
Premium on issue of shares	2,000	-	-	2,000
Profit for the financial year	-	67,128	-	67,128
At 30 June 2025	**20,000**	**143,516**	**110,003**	**273,519**

Share Premium Reserve

The amount carried forward is the premium that arose from the issue of shares in 2012.

Capital Contribution Reserve

The amount carried forward arose in 2012.

11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

12. Directors' remuneration

	2025	2024
	€	€
Fees	**4,177**	4,221

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 October 2025.