

Registered number
737912

Levadis Limited
Abbreviated Accounts
30 April 2025

Levadis Limited

Registered number: 737912

Directors' Report

The directors present their report and accounts for the year ended 30 April 2025.

Principal activities

The company's principal activity during the year continued to be that of financial management.

Directors

The following persons served as directors during the year:

WING LEE
TEMMY LEE

Directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable 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 Companies Act 2014. The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) 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 that financial year and otherwise comply with the Companies Act 2014.

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2014 with respect to accounting records and the preparation of accounts. 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.

Small company provisions

The accounts have been prepared in accordance with the provisions in Part 6 of the Companies Act 2014 applicable to companies subject to the small companies regime.

Levadis Limited

Registered number: 737912

Directors' Report

This report was approved by the board on 10 February 2026 and signed by its order.



WING LEE

Director



TEMMY LEE

Director

Levadis Limited**Registered number:****737912****Balance Sheet****as at 30 April 2025**

	Notes	2025	2024
		€	€
Fixed assets			
Intangible assets	4	-	-
Tangible assets	5	-	-
Investments	6	-	-
		<hr/>	<hr/>
		-	-
Current assets			
Stocks		-	-
Debtors	7	57,601	54,010
Investments held as current assets	8	-	-
Cash at bank and in hand		-	1,183
		<hr/>	<hr/>
		57,601	55,192
Creditors: amounts falling due within one year			
	9	(64,860)	(60,044)
		<hr/>	<hr/>
Net current liabilities		(7,259)	(4,852)
Total assets less current liabilities			
		(7,259)	(4,852)
Creditors: amounts falling due after more than one year			
	10	-	-
Provisions for liabilities			
		-	-
		<hr/>	<hr/>
Net liabilities		(7,259)	(4,852)
Capital and reserves			
Called up share capital		100	100
Share premium		-	-
Revaluation reserve	12	-	-
Profit and loss account		(7,359)	(4,952)
		<hr/>	<hr/>
Shareholders' funds		(7,259)	(4,852)

Levadis Limited

Registered number:

737912

Balance Sheet

as at 30 April 2025

I/We, as director(s) of (company name), state that:

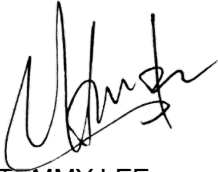
(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 year 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 s.352 Companies Act 2014; 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 s.353 Companies Act 2014.



TEMMY LEE

Director

Approved by the board on 10 February 2026

Levadis Limited
Notes to the Accounts
for the year ended 30 April 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	12.50% straight line
Fixtures, fittings, tools and equipment	12.50% straight line

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Levadis Limited
Notes to the Accounts
for the year ended 30 April 2025

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2	Exceptional items	2025	2024
		€	€

Levadis Limited
Notes to the Accounts
for the year ended 30 April 2025

	-	-		
3 Employees	2025 Number	2024 Number		
Average number of persons employed by the company	<u>2</u>	<u>2</u>		
4 Intangible fixed assets		€		
Goodwill:				
Cost				
At 1 May 2024		-		
Additions		-		
Disposals		-		
At 30 April 2025		<u>-</u>		
Amortisation				
At 1 May 2024		-		
Provided during the year		-		
On disposals		-		
At 30 April 2025		<u>-</u>		
Net book value				
At 30 April 2025		<u>-</u>		
At 30 April 2024		<u>-</u>		
5 Tangible fixed assets				
	Land and buildings €	Plant and machinery etc €	Motor vehicles €	Total €
Cost				
At 1 May 2024	-	-	-	-
Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 30 April 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation				
At 1 May 2024	-	-	-	-

Levadis Limited
Notes to the Accounts
for the year ended 30 April 2025

Charge for the year	-	-	-	-
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 30 April 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 30 April 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 30 April 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Freehold land and buildings:	2025	2024
	€	€
Historical cost	-	-
Cumulative depreciation based on historical cost	-	-
	<u>-</u>	<u>-</u>

6 Investments

	Investments in subsidiary undertakings	Other investments	Total
	€	€	€
Cost			
At 1 May 2024	-	-	-
Additions	-	-	-
Revaluation	-	-	-
Disposals	-	-	-
At 30 April 2025	<u>-</u>	<u>-</u>	<u>-</u>
Historical cost			
At 1 May 2024	-	€	
At 30 April 2025	<u>-</u>	<u>€</u>	

7 Debtors

	2025	2024
	€	€
Trade debtors	57,501	53,910
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Deferred tax asset	-	-
Other debtors	100	100
	<u>57,601</u>	<u>54,010</u>

Levadis Limited
Notes to the Accounts
for the year ended 30 April 2025

Amounts due after more than one year included above	-	-
8 Investments held as current assets	2025	2024
	€	€
Fair value		
Listed investments	-	-
Unlisted investments	-	-
	-	-
Increase/(decrease) in fair value included in the profit and loss account for the financial year		
Listed investments	-	-
Unlisted investments	-	-
	-	-
	-	-
[For revalued investments, see FRS 102 paragraphs 1AC.22 and 1AC.23 for disclosures]		
9 Creditors: amounts falling due within one year	2025	2024
	€	€
Non-equity preference shares	-	-
Bank loans and overdrafts	5,807	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	32,002	34,003
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	-
Taxation and social security costs	11,550	11,041
Other creditors	15,500	15,000
	64,860	60,044
10 Creditors: amounts falling due after one year	2025	2024
	€	€
Non-equity preference shares	-	-
Bank loans	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	-	-
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	-
Other creditors	-	-
	-	-
	-	-

Levadis Limited
Notes to the Accounts
for the year ended 30 April 2025

11 Loans	2025	2024
	€	€
Creditors include:		
Amounts payable otherwise than by instalment falling due for payment after more than five years	-	-
Instalments falling due for payment after more than five years	-	-
	<u>-</u>	<u>-</u>
 Secured bank loans	 <u>-</u>	 <u>-</u>
[Give an indication of the nature and form of the security for the bank loans]		

12 Revaluation reserve	2025	2024
	€	€
At 1 May 2024	-	-
Gain on revaluation of land and buildings	-	-
Deferred taxation arising on the revaluation of land and buildings	-	-
	<u>-</u>	<u>-</u>
At 30 April 2025	<u>-</u>	<u>-</u>