

Company Number: 604012

Javarob Holdings Limited
Abridged Unaudited Financial Statements
for the financial period ended 31 May 2025

Javarob Holdings Limited

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Javarob Holdings Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period ended 31 May 2025

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 she 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 surplus or deficit 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 surplus or deficit of the company to be determined with reasonable accuracy, enable her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She 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.

Signed on behalf of the board

Ray Murphy
Company Secretary

29 January 2026

Sandra Thorpe
Director

29 January 2026

Javarob Holdings Limited

BALANCE SHEET

as at 31 May 2025

	Notes	May 25 €	Jun 24 €
Fixed Assets			
Tangible assets	6	2,278,795	-
Investments	7	1,863,389	363,389
Fixed Assets		4,142,184	363,389
Current Assets			
Debtors	8	371,818	378,706
Cash and cash equivalents		29,468	9,789
		401,286	388,495
Creditors: amounts falling due within one year	9	(3,844,721)	(43,524)
Net Current (Liabilities)/Assets		(3,443,435)	344,971
Total Assets less Current Liabilities		698,749	708,360
Capital and Reserves			
Called up share capital presented as equity		398,571	398,571
Income and expenditure account	10	300,178	309,789
Equity attributable to owners of the company		698,749	708,360

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 Javarob 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 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 29 January 2026 and signed on its behalf by:

Ray Murphy
Company Secretary

Sandra Thorpe
Director

Javarob Holdings Limited**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 May 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	398,571	309,774	708,345
Surplus for the financial year	-	15	15
At 30 June 2024	398,571	309,789	708,360
Deficit for the financial period	-	(9,611)	(9,611)
At 31 May 2025	398,571	300,178	698,749

Javarob Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 May 2025

1. General Information

Javarob Holdings Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Frankfort Building, Dundrum Road, D14 RX27, Ireland which is also the principal place of business of the company. The principal activity of the company is the provision of a holding company. 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 31 May 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 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.

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:

Land and buildings freehold	-	4% Straight line
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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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income and Expenditure Account in the year in which it is receivable.

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.

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.

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.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 May 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income 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 income 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.

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 and Expenditure Account.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 11 month period ended 31 May 2025.

4. Departure from Companies Act 2014 Presentation

The director has elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

5. Employees

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

	May 25 Number	Jun 24 Number
Director	<u>1</u>	<u>1</u>

6. Tangible assets

	Land and buildings freehold €	Total €
Cost		
At 1 July 2024	-	-
Additions	<u>2,278,795</u>	<u>2,278,795</u>
At 31 May 2025	<u>2,278,795</u>	<u>2,278,795</u>
Depreciation		
At 1 July 2024	-	-
At 31 May 2025	<u>-</u>	<u>-</u>
Net book value		
At 31 May 2025	<u>2,278,795</u>	<u>2,278,795</u>

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for the financial period ended 31 May 2025

7. Investments

	Participating interests/ joint ventures shares €	Listed investments €	Total €
Investments Cost			
At 1 July 2024	363,389	-	363,389
Additions	-	1,500,000	1,500,000
At 31 May 2025	<u>363,389</u>	<u>1,500,000</u>	<u>1,863,389</u>
Net book value			
At 31 May 2025	<u>363,389</u>	<u>1,500,000</u>	<u>1,863,389</u>
At 30 June 2024	<u>363,389</u>	<u>-</u>	<u>363,389</u>

8. Debtors

	May 25 €	Jun 24 €
Amounts owed by participating interests	<u>371,818</u>	<u>378,706</u>

9. Creditors

Amounts falling due within one year	May 25 €	Jun 24 €
Amounts owed to connected parties (Note 12)	237,085	-
Amounts owed to related parties (Note 12)	3,607,536	43,424
Other creditors	100	100
	<u>3,844,721</u>	<u>43,524</u>

10. Income Statement

	May 25 €	Jun 24 €
At 1 July 2024	309,789	309,774
(Deficit)/surplus for the financial period	(9,611)	15
At 31 May 2025	<u>300,178</u>	<u>309,789</u>

11. Capital commitments

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

12. Related party transactions

The following amounts are due to other connected parties:

	May 25 €	Jun 24 €
Searing Point Wealth Management Limited	<u>237,085</u>	<u>-</u>
Finance amounts owed to related parties	<u>3,607,536</u>	<u>43,424</u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 May 2025

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 29 January 2026.