

Company registration number 699883 (Ireland)

DB STUNTS LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 7 JULY 2025

DB STUNTS LTD

COMPANY INFORMATION

Directors	David Byrne Matthew Byrne
Secretary	Matthew Byrne
Company number	699883
Registered office	Rushbrook Ballyellen Upper Inch Co. Wexford Y25 DK25
Auditor	Lelia Kavanagh CPA T/A LK Accounting Services Tomfarney, Clonroche, Enniscorthy Wexford.
Business address	Rushbrook Ballyellen Upper Inch Co. Wexford Y25 DK25

DB STUNTS LTD

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DB STUNTS LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 7 JULY 2025

The directors present their annual report and financial statements for the year ended 7 July 2025.

Principal activities

The principal activity of the company continued to be that of Stunt Co-ordinator.

Results and dividends

The results for the year are set out on page 7.

Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

David Byrne
Matthew Byrne

Directors' and secretary's interests

The directors' and secretary's interests in the shares of the company were as stated below:

	100,000 Ordinary Shares of €1 each	
	8 July 2024	7 July 2025
David Byrne	1	1
Matthew Byrne	-	-

Supplier payment policy

The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

Accounting records

The company's directors acknowledge their responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the company keeps adequate accounting records. The following measures have been taken:

[** Amend as appropriate **]

- the implementation of appropriate policies and procedures for recording transactions;
- the employment of competent accounting personnel with appropriate expertise;
- the provision of sufficient company resources for this purpose;
- liaison with the company's external professional advisers.

The accounting records are held at the company's [** business premises, Rushbrook Ballyellen Upper Inch Co. Wexford Y25 DK25. / registered office, Rushbrook Ballyellen Upper Inch Co. Wexford Y25 DK25. **]

Statement of disclosure to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

DB STUNTS LTD

DIRECTORS' REPORT (CONTINUED) *FOR THE YEAR ENDED 7 JULY 2025*

On behalf of the board

David Byrne
Director

24 February 2026

DB STUNTS LTD

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 7 JULY 2025

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 Companies Act 2014 and FRS 102 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.

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 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.

On behalf of the board

David Byrne
Director

24 February 2026

DB STUNTS LTD

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DB STUNTS LTD

Opinion

We have audited the financial statements of DB Stunts Ltd ('the company') for the year ended 7 July 2025, which comprise the profit and loss account, the statement of comprehensive income, the balance sheet, the statement of changes in equity, the statement of cash flows and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 7 July 2025 and of its loss for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information in the annual report. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DB STUNTS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF DB STUNTS LTD

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions, are not complied with by the company. We have nothing to report in this regard.

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the company's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the company's financial statements is located on the IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

DB STUNTS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF DB STUNTS LTD

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**For and on behalf of Lelia Kavanagh CPA T/A LK Accounting
Services**

24 February 2026

**Chartered Accountants
Statutory audit firm**

Tomfarney, Clonroche,
Enniscorthy
Wexford.

DB STUNTS LTD

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 7 JULY 2025

	Notes	2025 €	2024 €
Turnover	3	12,461	51,971
Cost of sales		(4,224)	(5,465)
Gross profit		<u>8,237</u>	<u>46,506</u>
Administrative expenses		(19,937)	(43,052)
(Loss)/profit before taxation		<u>(11,700)</u>	<u>3,454</u>
Tax on (loss)/profit	7	-	(432)
(Loss)/profit for the financial year		<u><u>(11,700)</u></u>	<u><u>3,022</u></u>

The profit and loss account has been prepared on the basis that all operations are continuing operations.

DB STUNTS LTD

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 7 JULY 2025

	2025 €	2024 €
(Loss)/profit for the year	(11,700)	3,022
Other comprehensive income	-	-
Total comprehensive income for the year	<u>(11,700)</u>	<u>3,022</u>

DB STUNTS LTD

BALANCE SHEET

AS AT 7 JULY 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	8		11,784		14,508
Current assets					
Debtors	10	1,113		4,114	
Cash at bank and in hand		5,921		15,212	
		<u>7,034</u>		<u>19,326</u>	
Creditors: amounts falling due within one year	11	<u>(3,045)</u>		<u>(8,373)</u>	
Net current assets			3,989		10,953
Total assets less current liabilities			<u>15,773</u>		<u>25,461</u>
Creditors: amounts falling due after more than one year	12		<u>(2,012)</u>		-
Net assets			<u>13,761</u>		<u>25,461</u>
Capital and reserves					
Called up share capital presented as equity	13		-		-
Profit and loss reserves			13,761		25,461
Total equity			<u>13,761</u>		<u>25,461</u>

The financial statements were approved by the board of directors and authorised for issue on 24 February 2026 and are signed on its behalf by:

David Byrne
Director

DB STUNTS LTD

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 7 JULY 2025

	Share capital	Profit and loss reserves	Total
	€	€	€
Balance at 8 July 2023	-	22,439	22,439
Year ended 7 July 2024:			
Profit and total comprehensive income	-	3,022	3,022
	<hr/>	<hr/>	<hr/>
Balance at 7 July 2024	-	25,461	25,461
Year ended 7 July 2025:			
Loss and total comprehensive income	-	(11,700)	(11,700)
	<hr/>	<hr/>	<hr/>
Balance at 7 July 2025	-	13,761	13,761
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

DB STUNTS LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 7 JULY 2025

	Notes	2025 €	€	2024 €	€
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	14		(8,989)		13,703
Income taxes paid			(302)		(2,738)
			<hr/>		<hr/>
Net cash (outflow)/inflow from operating activities			(9,291)		10,965
			<hr/>		<hr/>
Net (decrease)/increase in cash and cash equivalents			(9,291)		10,965
Cash and cash equivalents at beginning of year			15,212		4,247
			<hr/>		<hr/>
Cash and cash equivalents at end of year			5,921		15,212
			<hr/> <hr/>		<hr/> <hr/>

DB STUNTS LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 7 JULY 2025

1 Accounting policies

Company information

DB Stunts Ltd is a limited company domiciled and incorporated in Ireland. The registered office is Rushbrook, Ballyellen Upper, Inch, Co. Wexford, Y25 DK25 and its company registration number is 699883.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10%SL
Fixtures and fittings	12.5%SL

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

DB STUNTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 7 JULY 2025

1 Accounting policies

(Continued)

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

DB STUNTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 7 JULY 2025

1 Accounting policies

(Continued)

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Other financial liabilities

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in profit or loss in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Debt instruments that do not meet the conditions in FRS 102 paragraph 11.9 are subsequently measured at fair value through profit or loss. Debt instruments may be designated as being measured at fair value through profit or loss to eliminate or reduce an accounting mismatch or if the instruments are measured and their performance evaluated on a fair value basis in accordance with a documented risk management or investment strategy.

DB STUNTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 7 JULY 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.8 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.9 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DB STUNTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 7 JULY 2025

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. 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 period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Turnover

	2025	2024
	€	€
Turnover analysed by geographical market		
	12,461	51,971
	<u> </u>	<u> </u>

4 Operating (loss)/profit

	2025	2024
	€	€
Operating (loss)/profit for the year is stated after charging:		
Fees payable to the company's auditor for the audit of the company's financial statements	-	-
Depreciation of owned tangible fixed assets	2,724	2,724
	<u> </u>	<u> </u>

5 Employees

The average monthly number of persons (including directors) employed by the company during the year was:
1

	2025	2024
	Number	Number
	-	1
	<u> </u>	<u> </u>

Their aggregate remuneration comprised:

	2025	2024
	€	€
Wages and salaries	8,081	4,528
	<u> </u>	<u> </u>

6 Directors' remuneration

	2025	2024
	€	€
Remuneration for qualifying services	8,081	4,528
	<u> </u>	<u> </u>

DB STUNTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 7 JULY 2025

7 Taxation

	2025 €	2024 €
Current tax		
Corporation tax on profits for the current period	-	432
	<u> </u>	<u> </u>

The actual charge for the year can be reconciled to the expected (credit)/charge for the year based on the profit or loss and the standard rate of tax as follows:

	2025 €	2024 €
(Loss)/profit before taxation	(11,700)	3,454
	<u> </u>	<u> </u>
Expected tax charge based on the standard rate of corporation tax of 0% (2024: 12.50%)	-	432
	<u> </u>	<u> </u>
Taxation charge in the financial statements	-	432
	<u> </u>	<u> </u>

8 Tangible fixed assets

	Freehold land and buildings €	Fixtures and fittings €	Total €
Cost			
At 8 July 2024 and 7 July 2025	4,450	18,230	22,680
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 8 July 2024	1,335	6,837	8,172
Depreciation charged in the year	445	2,279	2,724
	<u> </u>	<u> </u>	<u> </u>
At 7 July 2025	1,780	9,116	10,896
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 7 July 2025	2,670	9,114	11,784
	<u> </u>	<u> </u>	<u> </u>
At 7 July 2024	3,115	11,393	14,508
	<u> </u>	<u> </u>	<u> </u>

The carrying value of land and buildings comprises:

	2025 €	2024 €
Freehold	2,670	3,115
	<u> </u>	<u> </u>

9 Financial instruments

DB STUNTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 7 JULY 2025

10 Debtors			2025	2024
			€	€
Amounts falling due within one year:				
Trade debtors			1,113	4,114
			<u> </u>	<u> </u>
11 Creditors: amounts falling due within one year			2025	2024
			€	€
Corporation tax			-	302
PAYE and social security			2,078	773
Other creditors			-	6,331
Accruals			967	967
			<u> </u>	<u> </u>
			3,045	8,373
			<u> </u>	<u> </u>
12 Creditors: amounts falling due after more than one year			2025	2024
			€	€
Other creditors			2,012	-
			<u> </u>	<u> </u>
13 Share capital			2025	2024
	2025	2024	2025	2024
Authorised equity				
100,000 Ordinary Shares of €1 each	1	1	-	-
Authorised				
14 Cash (absorbed by)/generated from operations			2025	2024
			€	€
(Loss)/profit for the year after tax			(11,700)	3,022
Adjustments for:				
Taxation charged			-	432
Depreciation and impairment of tangible fixed assets			2,724	2,724
Movements in working capital:				
Decrease in debtors			3,001	500
(Decrease)/increase in creditors			(3,014)	7,025
			<u> </u>	<u> </u>
Cash (absorbed by)/generated from operations			(8,989)	13,703
			<u> </u>	<u> </u>

DB STUNTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 7 JULY 2025

15 Analysis of changes in net funds

	8 July 2024 €	Cash flows €	7 July 2025 €
Cash at bank and in hand	15,212	(9,291)	5,921

16 Approval of financial statements

The directors approved the financial statements on 24 February 2026.

DB STUNTS LTD
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 7 JULY 2025

DB STUNTS LTD

DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 7 JULY 2025

	2025	2025	2024	2024
	€	€	€	€
Turnover				
Sales of goods		12,461		51,971
Cost of sales				
Feed/bedding	4,224		5,465	
	<u>4,224</u>		<u>5,465</u>	
Total cost of sales		(4,224)		(5,465)
		<u>(4,224)</u>		<u>(5,465)</u>
Gross profit	66.10%	8,237	89.48%	46,506
Administrative expenses				
Directors' remuneration	8,081		4,528	
Cleaning	272		-	
Power, light and heat	1,650		1,820	
Protective Clothing	229		30	
Loose Tools	-		145	
Equipment repairs	2,464		1,672	
Hire of equipment	-		24,161	
Motor running expenses	2,388		4,812	
Travelling expenses	372		1,200	
Accountancy	947		1,119	
Bank charges	65		51	
Telecommunications	720		720	
Sundry expenses	25		70	
Depreciation	2,724		2,724	
	<u>2,724</u>		<u>2,724</u>	
		(19,937)		(43,052)
		<u>(19,937)</u>		<u>(43,052)</u>
Operating (loss)/profit		(11,700)		3,454
		<u>(11,700)</u>		<u>3,454</u>

DB STUNTS LTD

DETAILED PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 7 JULY 2025

	2025 €	2025 €	2024 €	2024 €
		2025 €		2024 €
Mandatory DPL Tags for Irish Revenue Only				
Turnover		12,461		(51,971)
Other Operating Income		-		-
Gross Profit/ Loss		8,237		(46,506)
Staff costs		(8,081)		4,528
Government grant		-		-
Subcontractor costs		-		-
Profit/Loss before tax		(11,700)		(3,454)
