

ABIDJAN LIMITED
ABRIDGED FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2025

Company Number : 607381

ABIDJAN LIMITED
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YEAR ENDED 30 JUNE 2025

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ABIDJAN LIMITED
STATEMENT OF DIRECTORS' RESPONSIBILITIES
YEAR ENDED 30 JUNE 2025

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in 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 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 and apply them consistently
- > make judgements and accounting estimates that are reasonable and prudent;
- > prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

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.

Signed on behalf of the Board

Gerard Jennings

Date : 18th March 2026

ABIDJAN LIMITED
BALANCE SHEET
AS AT 30 JUNE 2025

| | Notes | <u>2025</u> | | <u>2024</u> | |
|---|-------|--------------|----------------|--------------|--------------|
| | | € | € | € | € |
| FIXED ASSETS | | | | | |
| Financial assets | 0 | | 544,049 | | - |
| | | | <u>544,049</u> | | <u>-</u> |
| CURRENT ASSETS | | | | | |
| Cash at bank and on hand | | 6054 | | 1589 | |
| | | <u>6,054</u> | | <u>1,589</u> | |
| CREDITORS: Amounts falling due within one year | 0 | <u>-</u> | | <u>-</u> | |
| NET CURRENT LIABILITIES | | | 6,054 | | 1,589 |
| CREDITORS: Amounts falling due after one year | 0 | | - | | - |
| NET LIABILITIES | | | <u>550,103</u> | | <u>1,589</u> |
| CAPITAL & RESERVES | | | | | |
| Called up share capital | 0 | | - | | - |
| Profit and loss account | 0 | | - | | - |
| EQUITY SHAREHOLDERS' DEFICIT | | | <u>-</u> | | <u>-</u> |

- (a) these financial statements have been prepared in accordance with the small companies regime
(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014
(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
(e) We acknowledge the Company's obligation under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the state 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 the Companies Act 2014 relating to the financial statements so far as they are applicable to the Company
(f) the Company has relied on the specified exemption contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The notes on pages 5 to 6 form part of these accounts.

Approved by the Board on 18th March 2026 and signed on its behalf by

Gerard Jennings

ABIDJAN LIMITED
NOTES TO THE ACCOUNTS
YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

Basis of Preparation ;

The financial statements have been prepared in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council, as promulgated by the Institute of Chartered Accountants in Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Cash Flow Statement The company has availed of the exemption in FRS 1 from the requirement to produce a cash flow statement because it is classed as a small company.

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

Taxation Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year 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 differences between the company's taxable profits 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

| | | | |
|-----------|---|--------------------|--------------------|
| 2. | TAX ON LOSS ON ORDINARY ACTIVITIES | <u>2025</u> | <u>2024</u> |
| | | € | € |
| | (a) Analysis of charge in the year | | |
| | Current tax: | | |
| | Corporation tax | nil | nil |
| | | <u> </u> | <u> </u> |

| | | | |
|-----------|-------------------------------------|--|-------------------|
| 3. | FINANCIAL FIXED ASSETS | | |
| | | Group and participating undertakings | Total |
| | | <u> </u> | <u> </u> |
| | | € | € |
| | Investments | <u>€ 544,049</u> | <u>€ 544,049</u> |
| | Net book values at 30th June2025 | <u>€ 544,049</u> | <u>€ 544,049</u> |
| | at 30th June2024 | <u>€ 544,049</u> | <u>€ 544,049</u> |

In the opinion of the directors, the value to the company of the unlisted investments is not less than the book amount shown above.

| | | | |
|-----------|---|--------------------|--------------------|
| 5. | CREDITORS: Amounts falling due within one year | <u>2025</u> | <u>2024</u> |
| | | € | € |
| | Other creditors | 56,000 | 56,000 |
| | Sundry Creditors & Accruals | <u>22,915</u> | <u>18,450</u> |
| | | <u>78,915</u> | <u>74,450</u> |

| | | | |
|-----------|--|--------------------|--------------------|
| 6. | CREDITORS: Amounts falling due after one year | <u>2025</u> | <u>2024</u> |
| | | € | € |
| | Loans | <u>622,000</u> | <u>622,000</u> |

The Loan amounts are unsecured, interest free, with no fixed repayment dates.

| 8. SHARE CAPITAL | <u>2025</u> | <u>2024</u> |
|---|------------------------|------------------------|
| Authorised: | | |
| 1,000,000 A Ordinary shares of €1 each | <u>1,000,000</u> | <u>1,000,000</u> |
| Alloted ,called up and fully paid: | | |
| 100 A Ordinary shares of €1 each | <u>100</u> | <u>100</u> |
| 9. MOVEMENT ON RESERVES | <u>2025</u> | <u>2024</u> |
| | € | € |
| Profit and loss account brought forward | (150,912) | (150,851) |
| Profit/(Loss) for the year | - | (61) |
| Profit and loss account carried forward | <u>(150,912)</u> | <u>(150,912)</u> |