

REDLEAF INVESTMENTS UNLIMITED COMPANY

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

REDLEAF INVESTMENTS UNLIMITED COMPANY

COMPANY INFORMATION

Directors	Peter Ross Helen King
Registered number	167324
Registered office	20 Clanwillian Terrace Dublin 2
Accountants	Simmons Gainsford Professional Services Limited Chartered Accountants 14th Floor 33 Cavendish Square London W1G 0PW

REDLEAF INVESTMENTS UNLIMITED COMPANY

CONTENTS

	Page
Abridged balance sheet	1
Notes to the abridged financial statements	2 - 5

REDLEAF INVESTMENTS UNLIMITED COMPANY

**ABRIDGED BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	6	2	2
		2	2
Total assets less current liabilities		2	2
Net assets		2	2
Capital and reserves			
Called up share capital presented as equity	7	2	2
Shareholders' funds		2	2

We, as directors of Redleaf Investments Unlimited Company, state that:

- (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 16 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 365(2) are satisfied.
- (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 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (e) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.
- (f) the Company has relied on the specific exemptions 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:



Peter Ross 04/02/2026
Director



Helen King 04/02/2026
Director

Date: 4 February 2026

The notes on pages 2 to 5 form part of these financial statements.

REDLEAF INVESTMENTS UNLIMITED COMPANY

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Redleaf Investments Unlimited Company is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 167324 and the address of the registered office is 20 Clanwillian Terrace, Dublin 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

2.2 Financial instruments

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" 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.

Basic financial assets

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, 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.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due within the operating cycle fall into this category of financial instruments.

Other financial assets

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

Basic 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 the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial

REDLEAF INVESTMENTS UNLIMITED COMPANY

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.2 Financial instruments (continued)

measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

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

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

Derecognition of financial instruments

Derecognition of financial assets

Financial assets are derecognised when their contractual right to future cash flow expire, or are settled, or when the Company transfers the asset and substantially all the risks and rewards of ownership to another party. If significant risks and rewards of ownership are retained after the transfer to another party, then the Company will continue to recognise the value of the portion of the risks and rewards retained.

Derecognition of financial liabilities

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

3. Staff costs

The company has no employees other than the directors, who did not receive any remuneration (2024: €NIL).

Capitalised employee costs during the year amounted to €NIL (2024: €NIL).

4. Taxation

It is anticipated that there will be no liabilities to Irish Corporation Tax based on the financial statements.

REDLEAF INVESTMENTS UNLIMITED COMPANY

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025	2024
	No.	No.
Directors	2	2
	<u>2</u>	<u>2</u>

6. Debtors

	2025	2024
	€	€
Trade debtors	2	2
	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

7. Share capital

	2025	2024
	€	€
Authorised		
100,000 (2024 - 100,000) Ordinary shares shares of €1.00 each	100,000	100,000
2,200,100 (2024 - 2,200,100) Cumulative 3% redeemable preference shares shares of €1.00 each	2,200,100	2,200,100
199,900 (2024 - 199,900) Non redeemable preference shares shares of €1.00 each	199,900	199,900
	<u>2,500,000</u>	<u>2,500,000</u>
Allotted, called up and fully paid		
2 (2024 - 2) Ordinary shares shares of €1.00 each	2	2
	<u>2</u>	<u>2</u>

8. Related party transactions

At the balance sheet date, €2 (2024: €2) was due from Redleaf Enterprises Limited, a parent company.

9. Controlling party

The ultimate controlling parties are Peter Ross and Helen King.

REDLEAF INVESTMENTS UNLIMITED COMPANY

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Approval of financial statements

The board of directors approved these financial statements for issue on 4 February 2026.