

Registered number: 646301

LYONVALE LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 JULY 2025

LYONVALE LIMITED

COMPANY INFORMATION

Directors	Marguerite Sharpe David Sharpe
Company secretary	David P. Sharpe
Registered number	646301
Registered office	82 Merrion Square Dublin 2
Bankers	Bank of Ireland 40 Mespil Road Dublin 4
Solicitors	Denis I Finn Solicitors 5 Lower Hatch Street Dublin 2

LYONVALE LIMITED

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LYONVALE LIMITED

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

	Note	2025 €	2024 €
Fixed assets			
Financial assets	4	33	33
		<u>33</u>	<u>33</u>
Creditors: amounts falling due within one year		(33)	(33)
		<u>(33)</u>	<u>(33)</u>
Net current liabilities		(33)	(33)
Total assets less current liabilities		<u>-</u>	<u>-</u>
Net assets		<u>-</u>	<u>-</u>
Capital and reserves			
Called up share capital presented as equity	7	100	100
Profit and loss account	8	(100)	(100)
		<u>-</u>	<u>-</u>
Shareholders' funds		<u>-</u>	<u>-</u>

We, as directors of Lyonvale Limited, 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 Period and of its profit or loss for such a Period 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:

David Sharpe
Director

Marguerite Sharpe
Director

Date: 19 December 2025

The notes on pages 4 to 8 form part of these financial statements.

LYONVALE LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 JULY 2025**

	Called up share capital €	Profit and loss account €	Total equity €
Other comprehensive income for the Period	-	-	-
Total comprehensive income for the Period	-	-	-
Total transactions with owners	-	-	-

The notes on pages 4 to 8 form part of these financial statements.

LYONVALE LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 JULY 2024**

	Called up share capital €	Profit and loss account €	Total equity €
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	-	-
Total transactions with owners	-	-	-

The notes on pages 4 to 8 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JULY 2025**

1. General information

Lyonvale Limited ("the company") is a dormant company.

Lyonvale Limited is incorporated as a company limited by shares in the Republic of Ireland. The address of its registered office is 82 Merrion Square, Dublin 2 and the company's registered number is 646301.

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 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Profit and loss account for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.3 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.4 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Investments in non-derivative instruments that are equity to the issuer are measured:

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JULY 2025

2. Accounting policies (continued)

2.4 Financial instruments (continued)

- at fair value with changes recognised in the Profit and loss account if the shares are publicly traded or their fair value can otherwise be measured reliably;
- at cost less impairment for all other investments.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Profit and loss account.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an 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.

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 income as appropriate. The company does not currently apply hedge accounting for interest rate and foreign exchange derivatives.

3. Employees

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

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JULY 2025**

4. Financial assets

	Other fixed asset investments €
Cost or valuation	
At 1 August 2024	33
At 31 July 2025	<u>33</u>

The company's financial assets comprise of an investment in Evergate Limited in the amount of €33.

5. Creditors: Amounts falling due within one year

	2025 €	2024 €
Accruals	33	33
	<u>33</u>	<u>33</u>

6. Financial instruments

	2025 €	2024 €
Financial assets		
Financial assets measured at fair value through profit or loss	<u>33</u>	<u>33</u>

Financial assets measured at fair value through profit or loss comprise of an investment in Evergate Limited.

7. Share capital

	2025 €	2024 €
Authorised		
999,901 (2024 - 999,901) Ordinary Shares of €1 each shares of €1.00 each	999,901	999,901
99 (2024 - 99) "A" Ordinary Shares of €1 each shares of €1.00 each	99	99
	<u>1,000,000</u>	<u>1,000,000</u>

Allotted, called up and fully paid

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JULY 2025**

7. Share capital (continued)

1 (2024 - 1) Ordinary Shares of €1 each share of €1.00	1	1
99 (2024 - 99) "A" Ordinary Shares of €1 each shares of €1.00 each	99	99
	<hr/>	<hr/>
	100	100
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JULY 2025

8. Reserves

Profit and loss account

The profit and loss account represents the cumulative gains and losses recognised in the profit and loss account, net of transfers to/from other reserves and dividends paid.

9. Controlling party

The company is ultimately controlled by David Sharpe.

10. Approval of financial statements

The board of directors approved these financial statements for issue on 19 December 2025.