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Company Number: 583970

EDM Securities Trading DAC
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

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EDM Securities Trading DAC
DIRECTORS AND OTHER INFORMATION

Directors	Ed Murray Sarah Murray
Company Secretary	Sarah Murray
Company Number	583970
Registered Office and Business Address	Herbert House 18-22 Pembroke Road Dublin 4
Accountants	Keveny Monahan Limited Chartered Accountants Herbert House 18 - 22 Pembroke Road Dublin 4
Bankers	AIB 1 Lower Baggot Street Dublin 2

EDM Securities Trading DAC

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 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 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 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 the 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 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 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. 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



Ed Murray
Director



Sarah Murray
Director

12 March 2026

EDM Securities Trading DAC

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>4,337</u>	<u>5,751</u>
Current Assets			
Cash and cash equivalents		75,691	134,598
Creditors: amounts falling due within one year	7	<u>(3,599)</u>	<u>(3,561)</u>
Net Current Assets		<u>72,092</u>	<u>131,037</u>
Total Assets less Current Liabilities		<u>76,429</u>	<u>136,788</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>76,329</u>	<u>136,688</u>
Equity attributable to owners of the company		<u>76,429</u>	<u>136,788</u>

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.

We as Directors of EDM Securities Trading DAC, 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) 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 assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year 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 12 March 2026 and signed on its behalf by:



 Ed Murray
 Director



 Sarah Murray
 Director

EDM Securities Trading DAC
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	172,814	172,914
Loss for the financial year	-	(36,126)	(36,126)
At 30 June 2024	100	136,688	136,788
Loss for the financial year	-	(60,359)	(60,359)
At 30 June 2025	100	76,329	76,429

EDM Securities Trading DAC

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

EDM Securities Trading DAC is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 583970. The registered office of the company is Herbert House, 18-22 Pembroke Road, Dublin 4 which is also the principal place of business of the company. The principal activity of the company is to carry on the business of trading in securities and investments. 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 financial year ended 30 June 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 year, 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.

Turnover

The turnover shown in the profit and loss accounts represents income from the disposal of securities, dividends and interest receivable on securities.

Income from the disposal of securities represent proceeds received from the sale of quoted investments net of any related disposal costs.

Interest income is recognised in the profit and loss account as it accrues.

Dividend income is recognised in the profit and loss account as it is received.

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:

Fixtures, fittings and equipment	- 12.5% 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.

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.

EDM Securities Trading DAC**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial 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 temporary 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.

Foreign currencies

The company's functional and presentational currency is Euro.

Transactions and balances:

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transaction.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gain and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the profit and loss account except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are present in the profit and loss account with finance income or costs. All other foreign exchange gains and losses are presented in the profit and loss account within administration expenses.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	1,414	1,414
Loss on foreign currencies	3,914	4,888
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	3,150	3,794
	<u> </u>	<u> </u>
5. Employees		
The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).		
	2025	2024
	Number	Number
Directors	2	2
	<u> </u>	<u> </u>

EDM Securities Trading DAC
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

6. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 July 2024	11,309	11,309
	<u> </u>	<u> </u>
At 30 June 2025	11,309	11,309
	<u> </u>	<u> </u>
Depreciation		
At 1 July 2024	5,558	5,558
Charge for the financial year	1,414	1,414
	<u> </u>	<u> </u>
At 30 June 2025	6,972	6,972
	<u> </u>	<u> </u>
Net book value		
At 30 June 2025	4,337	4,337
	<u> </u>	<u> </u>
At 30 June 2024	5,751	5,751
	<u> </u>	<u> </u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	455	23
Other creditors	(394)	-
Accruals	3,538	3,538
	<u> </u>	<u> </u>
	3,599	3,561
	<u> </u>	<u> </u>
8. Income Statement		
	2025	2024
	€	€
At 1 July 2024	136,688	172,814
Loss for the financial year	(60,359)	(36,126)
	<u> </u>	<u> </u>
At 30 June 2025	76,329	136,688
	<u> </u>	<u> </u>
9. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
10. Directors' remuneration	2025	2024
	€	€
Remuneration	40,668	12,625
	<u> </u>	<u> </u>
11. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
12. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 12 March 2026.		