

**Mata Asset Holdings Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 July 2025**

**Mata Asset Holdings Limited**  
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# **Mata Asset Holdings Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 July 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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**

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**Andrew Smith**  
**Director**

**13 February 2026**

**Mata Asset Holdings Limited**  
**STATEMENT OF FINANCIAL POSITION**  
as at 31 July 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Financial assets	6	<u>1,001,354</u>	<u>1,001,354</u>
<b>Current Assets</b>			
Debtors	7	2,150	392,924
Cash and cash equivalents		<u>1,025,303</u>	<u>533,132</u>
		<u>1,027,453</u>	<u>926,056</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(29,650)</u>	<u>(29,650)</u>
<b>Net Current Assets</b>		<u>997,803</u>	<u>896,406</u>
<b>Total Assets less Current Liabilities</b>		<u><u>1,999,157</u></u>	<u><u>1,897,760</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	10	207	207
Share premium account	11	1,001,250	1,001,250
Retained earnings		<u>997,700</u>	<u>896,303</u>
<b>Equity attributable to owners of the company</b>		<u><u>1,999,157</u></u>	<u><u>1,897,760</u></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.

I as Director of Mata Asset Holdings Limited, 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 359 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) I 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 13 February 2026 and signed on its behalf by:**

\_\_\_\_\_  
**Andrew Smith**  
**Director**

**Mata Asset Holdings Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31 July 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
<b>At 1 August 2023</b>	203	964,439	526,375	1,491,017
Profit for the financial year	-	-	408,928	408,928
Payment of dividends	-	-	(39,000)	(39,000)
Net proceeds of equity	-	-	-	-
Ordinary share issue	4	-	-	4
Other movements in equity attributable to owners	-	36,811	-	36,811
<b>At 31 July 2024</b>	207	1,001,250	896,303	1,897,760
Profit for the financial year	-	-	101,397	101,397
<b>At 31 July 2025</b>	<b>207</b>	<b>1,001,250</b>	<b>997,700</b>	<b>1,999,157</b>

# Mata Asset Holdings Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 1. General Information

Mata Asset Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 700358. The registered office of the company is 5 Rathgar Park, Rathgar, Dublin 6, D06 NC43, Ireland which is also the principal place of business of the company. The principal activity of the company is the holding and managing of investments and consultancy services. .

The company has availed of the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts and the financial statements are prepared for the individual entity.

#### Currency

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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 July 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 280B 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.

#### Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

#### Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of value added tax.

#### Financial assets

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

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### 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.

#### Employee benefits

The company did not operate any pension scheme for its employees during the financial year ended 31 October 2025. No pension contributions were payable or accrued in the period.

**Mata Asset Holdings Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 July 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 Statement of Financial Position 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 Statement of Financial Position date.

**Dividends**

It is anticipated that the company will pay dividends to its shareholders every year. Thereafter, to the extent that the Board declare dividends these shall be declared on an irregular dividend policy basis and paid on all appropriate classes of shares.

**Foreign currencies**

The company does not enter into material transactions denominated in foreign currencies during the financial year.

**Ordinary share capital**

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

**3. Turnover**

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of holding and managing of investments and consultancy services.

<b>4. Income from investments</b>	<b>2025</b>	<b>2024</b>
	€	€
Dividends from subsidiary companies	<b>97,500</b>	390,000
	<u>97,500</u>	<u>390,000</u>

**5. Employees**

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	<b>2025</b>	<b>2024</b>
	Number	Number
Director	<b>1</b>	1
	<u>1</u>	<u>1</u>

**6. Financial fixed assets**

<b>Investments</b>	<b>Subsidiary</b>	<b>Participating</b>	<b>Total</b>
<b>Cost</b>	<b>undertakings</b>	<b>interests/</b>	
	<b>shares</b>	<b>joint</b>	
	<b>€</b>	<b>ventures</b>	<b>€</b>
	<b>€</b>	<b>shares</b>	
At 31 July 2025	964,539	36,815	1,001,354
<b>Net book value</b>			
At 31 July 2025	<b>964,539</b>	<b>36,815</b>	<b>1,001,354</b>
At 31 July 2024	964,539	36,815	1,001,354

**Mata Asset Holdings Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2025

**6.1. Holdings in related undertakings**

The company holds 20% or more of the share capital of the following companies:

<b>Name</b>	<b>Registered office / Principal place of business and address of Registered Office</b>	<b>Nature of business</b>	<b>Details of investment</b>	<b>Proportion held by company</b>
<b>Subsidiary undertaking</b>				
Akta Cleaning Supplies Limited	196 Castletown, Leixlip, Co. Kildare W23 W8K8 Ireland	The purchase and sale of industrial cleaning products	Ordinary shares	65%
<b>Participating interests and joint ventures</b>				
Castle Office Contracts Limited		Cleaning Services	Ordinary	33.06%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	<b>Year ended</b>	<b>Capital and reserves €</b>	<b>Profit for the year €</b>
Akta Cleaning Supplies Limited	28 February 2025	1,033,073	511,956
Castle Office Contracts Limited	31 December 2024	308,906	54,488

In the opinion of the director, the shares of the company's unlisted investments are worth at least the amount at which they are stated in the Statement of Financial Position.

<b>7. Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Other debtors	<b>3</b>	390,003
Taxation	<b>2,147</b>	2,921
	<b>2,150</b>	392,924
<b>8. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Director's current account	<b>400</b>	400
Other creditors	<b>29,250</b>	29,250
	<b>29,650</b>	29,650
<b>9. Taxation</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Debtors:</b>		
Corporation tax	<b>2,147</b>	2,921

**Mata Asset Holdings Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2025

10. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
<b>Authorised</b>				
Ordinary shares of €1 each	99,995	€1.00 each	<b>99,995</b>	99,995
Ordinary "A" Shares of €1 each	1	€1.00 each	<b>1</b>	1
Ordinary "B" Shares of €1 each	1	€1.00 each	<b>1</b>	1
Ordinary "C" Shares of €1 each	1	€1.00 each	<b>1</b>	1
Ordinary "D" shares of €1 each	1	€1.00 each	<b>1</b>	1
Ordinary "E" Shares of €1 each	1	€1.00 each	<b>1</b>	1
			<b>100,000</b>	100,000
<b>Allotted, called up and fully paid</b>				
Ordinary shares of €1 each	204	€1.00 each	<b>204</b>	204
Ordinary "A" Shares of €1 each	1	€1.00 each	<b>1</b>	1
Ordinary "B" Shares of €1 each	1	€1.00 each	<b>1</b>	1
Ordinary "C" Shares of €1 each	1	€1.00 each	<b>1</b>	1
Ordinary "D" shares of €1 each	-	€1.00 each	-	-
Ordinary "E" Shares of €1 each	-	€1.00 each	-	-
			<b>207</b>	207

The A, B, C, D and E ordinary shares shall have no voting rights at the AGM and no rights to capital in the event of the winding up of Mata Asset Holdings Limited.

The directors may recommend that interim dividends be paid in respect of the A, B, C, D and E ordinary shares without recommending a similar or any dividend in respect of other classes of shares.

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At	
		31/07/25	01/08/24
Andrew Smith	Ordinary shares of €1 each	<b>204</b>	204

11. Income Statement			
	Share premium account	Income statement	Total
	€	€	€
At 1 August 2024	1,001,250	896,303	1,897,553
Profit for the financial year	-	101,397	101,397
At 31 July 2025	<b>1,001,250</b>	<b>997,700</b>	<b>1,998,950</b>

**Share Premium Reserve**

The share premium amount of €964,539 relates to consideration for the share for share swap of 100 ordinary shares of €1 each in Mata Asset Holdings Limited for 65 ordinary shares of €1 each in Akta Cleaning Supplies Limited in November 2021.

An additional amount of €36,811 relates to consideration for the share for share swap of 4 ordinary shares of €1 each in Mata Asset Holdings Limited for 40 ordinary shares of €1 each in Castle Office Contracts Limited in October 2023.

**Mata Asset Holdings Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2025

**12. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 July 2025.

**13. Related party transactions**

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

**14. Events After the End of the Reporting Period**

There have been no other significant events affecting the company since the financial year-end.

**15. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 13 February 2026.