

Company Number: 255008

**Barramundi Investments Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# **Barramundi Investments Limited**

## **CONTENTS**

	<b>Page</b>
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Notes to the Financial Statements	6

## **Barramundi Investments Limited**

### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Mark Richard Haynes Stephen Inaki O'Kelly Conor Iker O'Kelly Grant Rogers
<b>Company Secretary</b>	Conor Iker O'Kelly
<b>Company Number</b>	255008
<b>Registered Office</b>	39 The Palms Clonskeagh Dublin 14
<b>Accountants</b>	Cusack & Co 29 The Rise Mount Merrion Co. Dublin A94F544 IRELAND
<b>Bankers</b>	Bank of Ireland Ground Floor New Century House Mayor Street Lower Dublin 1

# **Barramundi Investments Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 March 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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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**

**Mark Richard Haynes**  
Director

**18 January 2026**

**Conor Iker O'Kelly**  
Director

**18 January 2026**

# Barramundi Investments Limited

## BALANCE SHEET

as at 31 March 2025

	2025	2024
	€	€
Current assets	521	672
<b>Net Current Assets</b>	<b>521</b>	<b>672</b>
<b>Total Assets less Current Liabilities</b>	<b>521</b>	<b>672</b>
Creditors: amounts falling due after more than one year	(127,537)	(125,937)
Accruals and deferred income	(1,691)	(1,691)
<b>Net Liabilities</b>	<b>(128,707)</b>	<b>(126,956)</b>
<b>Capital and Reserves</b>	<b>(128,707)</b>	<b>(126,956)</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Barramundi Investments 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 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 (as a micro company). 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.

**Approved by the Directors and authorised for issue on 18 January 2026 and signed on its behalf by:**

**Mark Richard Haynes**  
Director

**Conor Iker O'Kelly**  
Director

# Barramundi Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Barramundi Investments Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 255008. The registered office of the company is 39 The Palms, Clonskeagh, Dublin 14. 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.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

#### Financial Instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

#### Ordinary share capital

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

### 3. Appropriation of Profit and Loss Account

	2025 €	2024 €
Loss brought forward	(126,959)	(125,054)
Loss for the financial year	(1,751)	(1,905)
<b>Loss carried forward</b>	<b>(128,710)</b>	<b>(126,959)</b>