

Company registration number: 655138

STM Entertainment Limited

Unaudited abridged financial statements

30 September 2025

STM Entertainment Limited

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STM Entertainment Limited

Directors and other information

Director	Mr Shawn Murray
Secretary	Laura Wall
Company number	655138
Registered office	Island View Saltmills New Ross Wexford Y34 X263
Business address	Island View Saltmills New Ross Wexford
Accountants	J.P O'Donohoe Accountants Limited Suite 1 Waterside Chambers 10 Waterside Waterside X91 K190
Bankers	AIB Bank South Street New Ross Wexford

STM Entertainment Limited

**Director's report
Year ended 30 September 2025**

The director presents his report and the unaudited financial statements of the company for the year ended 30 September 2025.

Director

The director who served the company during the year was as follows:

Mr Shawn Murray

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 10 April 2026 and signed on behalf of the board by:

Mr Shawn Murray
Director

STM Entertainment Limited

Report to the director on the preparation of the unaudited statutory financial statements of STM Entertainment Limited Year ended 30 September 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of STM Entertainment Limited for the year ended 30 September 2025 which comprise the abridged statement of comprehensive income, abridged statement of financial position, statement of changes in equity and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the director of STM Entertainment Limited, as a body, in accordance with the terms of our engagement letter dated 10 April 2026. Our work has been undertaken solely to prepare for your approval the financial statements of STM Entertainment Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-163-jan-24.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than STM Entertainment Limited and its director as a body for our work or for this report.

It is your duty to ensure that STM Entertainment Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of STM Entertainment Limited. You consider that STM Entertainment Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of STM Entertainment Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

J.P O'Donohoe Accountants Limited
Chartered Accountant

Suite 1
Waterside Chambers
10 Waterside
Waterside
X91 K190

10 April 2026

STM Entertainment Limited

**Abridged statement of comprehensive income
Year ended 30 September 2025**

	Note	2025	2024
		€	€
Gross profit		256,193	260,495
Staff costs	4	(115,939)	(138,033)
Depreciation and other amounts written off tangible and intangible fixed assets		(2,744)	(2,744)
Other operating expenses		(100,015)	(117,523)
Operating profit		<u>37,495</u>	<u>2,195</u>
Profit before taxation	5	<u>37,495</u>	<u>2,195</u>
Tax on profit		(4,687)	-
Profit for the financial year and total comprehensive income		<u><u>32,808</u></u>	<u><u>2,195</u></u>

All the activities of the company are from continuing operations.

STM Entertainment Limited

**Abridged statement of financial position
30 September 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	6	11,990		14,734	
			11,990		14,734
Current assets					
Stocks		45,000		45,000	
Cash at bank and in hand		32,122		10,276	
		77,122		55,276	
Creditors: amounts falling due within one year		(50,035)		(63,741)	
Net current assets/(liabilities)			27,087		(8,465)
Total assets less current liabilities			39,077		6,269
Net assets			39,077		6,269
Capital and reserves					
Called up share capital	7		100		100
Profit and loss account			38,977		6,169
Shareholders funds			39,077		6,269

For the year ending 30 September 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

All of the members have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the current year ending 30 September 2025 in accordance with Section 444(2A) of the Companies Act 2006.

The notes on pages 8 to 11 form part of these financial statements.

STM Entertainment Limited

Abridged statement of financial position (continued)
30 September 2025

These financial statements were approved by the board of directors and authorised for issue on 10 April 2026, and are signed on behalf of the board by:

Mr Shawn Murray
Director

Company registration number: 655138

STM Entertainment Limited

**Statement of changes in equity
Year ended 30 September 2025**

	Called up share capital €	Profit and loss account €	Total €
At 1 October 2023	100	3,974	4,074
Profit for the year		2,195	2,195
Total comprehensive income for the year	-	2,195	2,195
At 30 September 2024 and 1 October 2024	100	6,169	6,269
Profit for the year		32,808	32,808
Total comprehensive income for the year	-	32,808	32,808
At 30 September 2025	100	38,977	39,077

STM Entertainment Limited

Notes to the financial statements Year ended 30 September 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Island View, Saltmills, New Ross, Wexford, Y34 X263.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

STM Entertainment Limited

Notes to the financial statements (continued) Year ended 30 September 2025

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

STM Entertainment Limited

Notes to the financial statements (continued) Year ended 30 September 2025

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.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost 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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Staff costs

The average number of persons employed by the company during the year amounted to 7 (2024: 8).

The aggregate payroll costs incurred during the year were:

	2025	2024
	€	€
Wages and salaries	108,136	138,033
Social security costs	7,803	-
	<u>115,939</u>	<u>138,033</u>

5. Profit before taxation

Profit before taxation is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	2,744	2,744
	<u>2,744</u>	<u>2,744</u>

STM Entertainment Limited

Notes to the financial statements (continued)
Year ended 30 September 2025

6. Tangible assets

	€
Cost	
At 1 October 2024 and 30 September 2025	21,950
Depreciation	
At 1 October 2024	7,216
Charge for the year	2,744
At 30 September 2025	9,960
Carrying amount	
At 30 September 2025	11,990
At 30 September 2024	14,734

7. Called up share capital
Authorised share capital

	2025		2024	
	No	€	No	€
Ordinary shares of € 1.00 each	100,000	100,000	100,000	100,000
Issued, called up and fully paid				
	2025		2024	
	No	€	No	€
Ordinary shares of € 1.00 each	100	100	100	100