

Company registration number: **767640**

**MIGRABR LIMITED**  
**Unaudited Financial Statements**  
**for the period ended 30 June 2025**

# MIGRABR LIMITED

## Unaudited Financial Statements

### Period ended 30 June 2025

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# MIGRABR LIMITED

## Directors and Other Information

Period ended 30 June 2025

Directors

Daniel Garcia Santos

Danusa da Ressureicao Medeiros

Company secretary

Daniel Garcia Santos

Accountant

Aran Accounting Solutions

116 DROMROE

RHEBOGUE

Limerick

V94 X29K

Ireland

Registered office

6 Fern Road, Sandyford

Dublin 18

Dublin

D18FP98

Ireland

# MIGRABR LIMITED

## Directors' Report

### Period ended 30 June 2025

The directors present their report and the unaudited financial statements of the company for the period from 11 July 2024 to 30 June 2025.

#### DIRECTORS

The directors who served the company during the period were as follows:

Daniel Garcia Santos

Danusa da Ressureicao Medeiros

#### ACCOUNTING RECORDS

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

The accounting records of the company are located at 6 Fern Road, Sandyford, Dublin 18, Dublin, D18FP98, Ireland.

#### DIVIDENDS

During the period the directors have not paid any interim dividends or recommended payment of a final dividend.

#### DIRECTORS AND SECRETARY AND THEIR INTERESTS

The directors and the secretary who served at 30 June 2025, had no interests in shares in, or debentures of, the company.

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Daniel Garcia Santos

Director

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Danusa da Ressureicao Medeiros

Director

# MIGRABR LIMITED

## Report to the directors on the preparation of the unaudited statutory financial statements of MIGRABR LIMITED

Period ended 30 June 2025

As described on the balance sheet, the Board of Directors of MIGRABR LIMITED are responsible for the preparation of the financial statements for the period ended 30 June 2025, which comprise the profit and loss account, balance sheet and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

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Aran Accounting Solutions

116 DROMROE  
RHEBOGUE  
Limerick  
V94 X29K  
Ireland

# MIGRABR LIMITED

## Profit and Loss Account

Period ended 30 June 2025

	Period from 11 Jul 2024 to 30 Jun 2025
	€
Turnover	157,028
Other income	93,643
	<hr/>
	250,671
Cost of raw materials and consumables	(97,679)
Staff costs	(66,615)
Other expenses	(69,987)
Tax	(3,763)
<b>Profit</b>	<hr/> <b>12,627</b> <hr/> <hr/>

# MIGRABR LIMITED

## Balance Sheet

30 June 2025

	30 Jun 2025
	€
Current assets	29,590
Prepayments and accrued income	2,246
Creditors: amounts falling due within one year	(19,209)
<b>Net current assets</b>	<u>12,627</u>
<b>Total assets less current liabilities</b>	<u>12,627</u>
	<u>12,627</u>
<b>Capital and reserves</b>	<u>12,627</u>

We, as directors of MIGRABR 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 section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) We acknowledge the obligations of the company 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 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.

These financial statements have been prepared in accordance with the micro companies regime.

# MIGRABR LIMITED

Balance Sheet (continued)

30 June 2025

*Daniel garcia*

Daniel Garcia Santos

Director

*Danusa medeiros*

Danusa da Ressureicao Medeiros

Director

Company registration number: 767640

# MIGRABR LIMITED

## Notes to the Financial Statements

Period ended 30 June 2025

### 1 General information

MIGRABR LIMITED is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 767640 and the address of the registered office is 6 Fern Road, Sandyford, Dublin 18, Dublin, D18FP98, Ireland.

### 2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

### 3 Accounting policies

#### BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

#### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, 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

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

#### FOREIGN CURRENCIES

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

#### TANGIBLE ASSETS

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

# MIGRABR LIMITED

## Notes to the Financial Statements (continued)

Period ended 30 June 2025

### 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.

### FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity 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.

### 4 Appropriation of profit and loss account

	Period from 11 Jul 2024 to 30 Jun 2025
	€
<b>At start of period</b>	-
Profit for the financial period	12,627
<b>At end of period</b>	<u>12,627</u>

# MIGRABR LIMITED

## Detailed Profit and Loss Account

### Period ended 30 June 2025

#### TURNOVER

	Period from 11 Jul 2024 to 30 Jun 2025
	€
Sales	157,028
	<hr/>
	157,028

#### OTHER INCOME

	Period from 11 Jul 2024 to 30 Jun 2025
	€
Other operating income	-
Government grant recognised directly into income	-
Other income	93,643
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	93,643

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250,671

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#### COST OF RAW MATERIALS AND CONSUMABLES

	Period from 11 Jul 2024 to 30 Jun 2025
	€
Purchases	97,679

# MIGRABR LIMITED

## Detailed Profit and Loss Account (continued)

Period ended 30 June 2025

### STAFF COSTS

	Period from 11 Jul 2024 to 30 Jun 2025
	€
Total subcontracted staff	-
Other staff costs	66,615
	<u>66,615</u>

### OTHER EXPENSES

	Period from 11 Jul 2024 to 30 Jun 2025
	€
Insurance	502
Rent	4,850
Light, heating and power	134
Motor expenses	3,567
Travelling	5,291
Staff entertainment	2,000
Marketing	7,836
Advertising	356
Printing, postage and stationery	4,439
Telephone	1,271
Computer costs	60
Accountancy fees	1,205
Professional fees	22,071
Bank charges	370
Subscriptions	2,307
Loss on foreign exchange	13
Sundry expenses	13,715
	<u>69,987</u>

# MIGRABR LIMITED

Detailed Profit and Loss Account (continued)

Period ended 30 June 2025

TAX

Period from  
11 Jul 2024 to  
30 Jun 2025

€

Corporation tax

3,763

**Profit**

12,627