

**HAPPY SCRIBE LIMITED**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

**HAPPY SCRIBE LIMITED**

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**HAPPY SCRIBE LIMITED**

**COMPANY INFORMATION**

<b>Directors</b>	André Bastié (France) Marc Assena Reina (Spain)
<b>Company secretary</b>	André Bastié
<b>Registered number</b>	604917
<b>Registered office</b>	The Black Church Saint Marys Place North Dublin 7 D07P4AX
<b>Accountants</b>	Noone Casey Financial Services Limited 25 Herbert Place Dublin 2 D02AY86
<b>Bankers</b>	Bank of Ireland Dublin City University Collins Avenue Extension Whitehall Dublin Republic of Ireland D09V2NO

**HAPPY SCRIBE LIMITED****DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 30 APRIL 2025**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

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, of the profit or loss for that 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's financial statements and then apply them consistently;
- make judgments 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 and 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.

**Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on page 16:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Noone Casey Financial Services Limited all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 30 April 2025.

On behalf of the board

DocuSigned by:  
*André Bastié*  
.....C3F306EF8260450.....  
**André Bastié**  
Director

**Date:** 3/18/2026

DocuSigned by:  
*Marc Assens Reina*  
.....F61B3E14EF624E9.....  
**Marc Assena Reina**  
Director

**Date:** 3/18/2026

**HAPPY SCRIBE LIMITED**

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED  
FINANCIAL STATEMENTS OF HAPPY SCRIBE LIMITED  
FOR THE YEAR ENDED 30 APRIL 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Happy Scribe Limited for the year ended 30 April 2025 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Happy Scribe Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Happy Scribe Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of Directors of Happy Scribe Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Happy Scribe Limited and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 30 April 2025 your duty to ensure that Happy Scribe Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Happy Scribe Limited. You consider that Happy Scribe Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Happy Scribe 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 financial statements.

**Noone Casey Financial Services Limited**

25 Herbert Place  
Dublin 2  
D02AY86

Date: 18 March 2026

## HAPPY SCRIBE LIMITED

ABRIDGED BALANCE SHEET  
AS AT 30 APRIL 2025

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	7	-	5,573
Financial assets	8	912,290	3,000
		<u>912,290</u>	<u>8,573</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	9	1,615,723	3,917,059
Cash at bank and in hand		780,666	949,171
		<u>2,396,389</u>	<u>4,866,230</u>
Creditors: amounts falling due within one year	10	(1,850,118)	(3,504,212)
<b>Net current assets</b>		<u>546,271</u>	<u>1,362,018</u>
<b>Total assets less current liabilities</b>		<u>1,458,561</u>	<u>1,370,591</u>
<b>Net assets</b>		<u><u>1,458,561</u></u>	<u><u>1,370,591</u></u>
<b>Capital and reserves</b>			
Called up share capital presented as equity	11	5,636	5,636
Share premium account		49,464	49,464
Profit and loss account		1,403,461	1,315,491
<b>Shareholders' funds</b>		<u><u>1,458,561</u></u>	<u><u>1,370,591</u></u>

**HAPPY SCRIBE LIMITED**

**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT 30 APRIL 2025**

We, as directors of Happy Scribe Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

DocuSigned by:  
*André Bastié*  
C3F306EF8260450...  
.....  
**André Bastié**  
Director

DocuSigned by:  
*Marc Assens Reina*  
F61B3E14EF624E9...  
.....  
**Marc Assena Reina**  
Director

Date: 3/18/2026

Date: 3/18/2026

The notes on pages 8 to 16 form part of these financial statements.

## HAPPY SCRIBE LIMITED

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 APRIL 2025

	Called up share capital	Share premium account	Profit and loss account	Total equity
	€	€	€	€
At 1 May 2024	5,636	49,464	1,315,491	1,370,591
<b>Comprehensive income for the year</b>				
Profit for the year	-	-	87,970	87,970
<b>Other comprehensive income for the year</b>	-	-	-	-
<b>Total comprehensive income for the year</b>	-	-	87,970	87,970
<b>Total transactions with owners</b>	-	-	-	-
<b>At 30 April 2025</b>	<b>5,636</b>	<b>49,464</b>	<b>1,403,461</b>	<b>1,458,561</b>

The notes on pages 8 to 16 form part of these financial statements.

## HAPPY SCRIBE LIMITED

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 APRIL 2024

	Called up share capital	Share premium account	Profit and loss account	Total equity
	€	€	€	€
At 1 May 2023	5,636	49,464	1,152,499	1,207,599
<b>Comprehensive income for the year</b>				
Profit for the year	-	-	162,992	162,992
<b>Other comprehensive income for the year</b>	-	-	-	-
<b>Total comprehensive income for the year</b>	-	-	162,992	162,992
<b>Total transactions with owners</b>	-	-	-	-
<b>At 30 April 2024</b>	<b>5,636</b>	<b>49,464</b>	<b>1,315,491</b>	<b>1,370,591</b>

The notes on pages 8 to 16 form part of these financial statements.

**HAPPY SCRIBE LIMITED****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025****1. General information**

Happy Scribe Limited is primarily engaged in the provision of software publishing to both the private and commercial sectors. The company's registered office is The Black Church, Saint Mary's Place North, Dublin 7, D07P4AX, Ireland. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 604917.

The significant accounting policies adopted by the Company and applied consistently are as follows:

**2. Accounting policies****2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

**2.2 Going concern**

After reviewing the Company's results and projections as well as considering the impact of the current economic situation, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

**2.3 Foreign currency translation****Functional and presentation currency**

The Company's functional and presentational currency is Euros.

**Transactions and balances**

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

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 gains 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 profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

**HAPPY SCRIBE LIMITED****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025****2. Accounting policies (continued)****2.4 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.5 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

**2.6 Exceptional items**

Exceptional items are transactions that fall within the ordinary activities of the Company but are presented separately due to their size or incidence.

**2.7 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

**HAPPY SCRIBE LIMITED****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025****2. Accounting policies (continued)****2.7 Tangible fixed assets (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	33%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.8 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

Cost includes any capital contributions arising from the forgiveness of intercompany balances. The Company assesses at each reporting date whether there is any indication that investments may be impaired. Impairment losses and reversals are recognised in profit or loss in accordance with FRS 102 Section 27.

**2.9 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.10 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.11 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.12 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

**HAPPY SCRIBE LIMITED****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025****3. Profit on ordinary activities before taxation**

The operating profit is stated after charging:

	<b>2025</b>	<b>2024</b>
	€	€
Depreciation of tangible fixed assets	<b>5,573</b>	9,093
Exchange differences	<b>28,079</b>	4,118
	<u><b>28,079</b></u>	<u>4,118</u>

## HAPPY SCRIBE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

## 4. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025 No.	2024 No.
Directors as employee	2	2

## 5. Directors' remuneration

	2025 €	2024 €
Directors' emoluments	12,432	12,565
	<u>12,432</u>	<u>12,565</u>

## 6. Taxation

	2025 €	2024 €
<b>Corporation tax</b>		
Current tax on profits for the year	13,190	24,102
Adjustments in respect of previous periods	(1,433)	1,433
	<u>11,757</u>	<u>25,535</u>
<b>Total current tax</b>	<u>11,757</u>	<u>25,535</u>
<b>Deferred tax</b>		
<b>Total deferred tax</b>	<u>-</u>	<u>-</u>
<b>Tax on profit</b>	<u>11,757</u>	<u>25,535</u>

## HAPPY SCRIBE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

## 6. Taxation (continued)

## Factors affecting tax charge for the year

The tax assessed for the year is the same as (2024 - *the same as*) the standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%) as set out below:

	2025 €	2024 €
Profit on ordinary activities before tax	<b>99,727</b>	188,527
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%)	<b>12,466</b>	23,566
<b>Effects of:</b>		
Capital allowances for year in excess of depreciation	<b>97</b>	536
Other timing differences leading to an increase (decrease) in taxation	<b>(806)</b>	1,433
<b>Total tax charge for the year</b>	<b>11,757</b>	25,535

## Factors that may affect future tax charges

There were no factors that may affect future tax charges.

## HAPPY SCRIBE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

## 7. Tangible fixed assets

	Office equipment €
<b>Cost or valuation</b>	
At 1 May 2024	38,440
At 30 April 2025	<u>38,440</u>
<b>Depreciation</b>	
At 1 May 2024	32,867
Charge for the year on owned assets	5,573
At 30 April 2025	<u>38,440</u>
<b>Net book value</b>	
At 30 April 2025	<u>-</u>
At 30 April 2024	<u>5,573</u>

## 8. Non current assets

	Investments in subsidiary companies €
<b>Cost or valuation</b>	
At 1 May 2024	3,000
Capital contribution	909,289
At 30 April 2025	<u>912,289</u>

On 31 December 2024, the company has done a Group loan forgiveness in line with FRS 102. The loan forgiven with subsidiary company i.e Happy Scribe Spain S.L was amounting to €909,289 which was considered as a capital contribution to the Spain subsidiary.

In the opinion of the directors the shares in the company's subsidiary are worth at least the amounts at which they are stated in the balance sheet.

## HAPPY SCRIBE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

## 9. Debtors

	2025 €	2024 €
Trade debtors	129,135	159,153
Amounts owed by group undertakings	1,457,225	3,617,819
VAT receivable	4,158	-
Prepayments	9,792	20,110
Accrued income	15,413	119,977
	<u>1,615,723</u>	<u>3,917,059</u>

## 10. Creditors: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	58,331	108,129
Amounts owed to group undertakings	930,453	2,756,237
Corporation tax	13,190	24,102
Taxation and social insurance	48	36,791
Other creditors	1,000	-
Accruals	468,836	348,076
Deferred income	378,260	230,877
	<u>1,850,118</u>	<u>3,504,212</u>

## 11. Share capital

	2025 €	2024 €
<b>Allotted, called up and fully paid</b>		
5,636 (2024 - 5,636) Ordinary shares of €1.00 each	<u>5,636</u>	<u>5,636</u>

## 12. Profit and loss account

	2025 €	2024 €
<b>Profit &amp; loss account</b>		
Profit and loss account brought forward at the beginning of the year	1,315,491	1,152,499
Profit for the year	87,970	162,992
<b>Profit and loss account carried forward at the end of the year</b>	<u>1,403,461</u>	<u>1,315,491</u>

## HAPPY SCRIBE LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

#### 13. Capital commitments

The company has no capital commitments.

#### 14. Related party transactions

The company has a subsidiary in Spain Happy Scribe Spain SL. This entity operates as a cost centre from the registered office at Carrer Santa Teresa, 6, 08012, Barcelona, Spain. Company Identification number B02911691, VAT Number: ESB02911691.

The company has a transfer pricing policy in place. The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

#### 15. Post balance sheet events

There have been no significant events affecting the Company since the year end.

#### 16. Controlling party

The Happy Scribe Limited is jointly controlled by two holding companies:

Memorias Aedificans S.L., which owns 45.24% of the shares in Happy Scribe Limited.

Que no arrisca no pisca S.L., which owns 45.24% of the shares in Happy Scribe Limited.

#### 17. Approval of financial statements

The board of directors approved these financial statements for issue on