

Unaudited Abridged Financial Statements
For the year ended 30th June 2025

Company Number 299757

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Statement of Financial Position at 30th June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible			
Assets	6	-	305
Current Assets			
Debtors	7	456	656
Cash bank and in hand		1,179	7,532
		<u>1,635</u>	<u>8,188</u>
Creditors:			
Amounts falling due within one year	8	30,307	36,773
Net Current Assets/(Liabilities)	-	<u>28,671</u>	<u>-</u>
Total Assets Less Current Liabilities	-	<u><u>28,671</u></u>	<u><u>28,280</u></u>
Capital & Reserves			
Called up Share Capital	10	3	3
Profit and Loss Account	11	- 28,674	- 28,283
		<u>3</u>	<u>28,283</u>
Shareholders funds - Equity Interests	12	<u><u>28,671</u></u>	<u><u>-</u></u>
		<u><u>28,671</u></u>	<u><u>28,280</u></u>

We, as directors of Hakoda Limited, state that:

- These financial statements have been prepared in accordance with the micro companies regime.
- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied
- the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014
- 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 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
- The company has relied on the specified exemption contained in section 352 as a micro company; We have done so on the ground 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.

Approved by the Board and authorised for issue on 29th October 2025

Kate Durrant

Director

Peter Lynch

Director

Notes to the Financial Statements for the year ended 30th June 2025**1. Accounting Policies****1.1 Accounting Convention**

The financial statements are prepared under the Historical Cost Convention. The company has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

1.2 Compliance with Accounting Standards

The financial statements are prepared in accordance with applicable law and the accounting standards (Generally Accepted Accounting Practice in Ireland which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

1.4 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer Equipment	12.5% Straight Line
Fixtures, Fittings & Equipment	12.5% Straight Line
Motor Vehicles	12.5% Straight Line

1.5 Taxation

Corporation Tax is calculated on the profit for the year at current rates.

1.6 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year in accordance with SSAP 24.

2. Turnover

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the Republic of Ireland.

3. Tangible Fixed Assets

	Computer Equipment	Motor Vehicles	Fixtures & Fittings	Total
Depreciation Cost	12.50% €	12.50% €	12.50% €	12.50% €
At 1st July 2024	9,057	50,285	18,370	77,712
Additions	-	-	-	-
At 30th June 2025	<u>9,057</u>	<u>50,285</u>	<u>18,370</u>	<u>77,712</u>
At 1st July 2024	9,057	49,980	18,370	77,407
Charge for the year	-	305	-	305
At 30th June 2025	<u>9,057</u>	<u>50,285</u>	<u>18,370</u>	<u>77,712</u>
Net Book Value				
At 30th June 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 1st July 2024	<u>-</u>	<u>305</u>	<u>-</u>	<u>305</u>

4. Share Capital

	2025	2024
	€	€
Authorised		
100,000 Ordinary Shares of €1.27 each	126,974	126,974
Allotted, Called up and Fully Paid	3	3

5. Statement of Movement on Profit & Loss Account

	2025	2024
	€	€
Balance at 1 July	-	-
2024	28,280	27,912
Retained (Loss)/Profit for the year	-	-
	<u>393</u>	<u>368</u>
Balance at 30 June	-	-
2025	<u>28,673</u>	<u>28,280</u>

6. Reconciliation of movements in Shareholders' Funds

	2025	2024
	€	€
Profit/(Loss) for the financial year	-	-
	393	368
Opening shareholders' funds	-	-
	<u>28,280</u>	<u>27,912</u>
Closing shareholders' funds	-	-
	<u><u>28,673</u></u>	<u><u>28,280</u></u>

7. Approval of Financial Statements

The directors approved the financial statements on 29th October 2025