

**LUNARGLADE LIMITED**  
**ABRIDGED FINANCIAL TRADING STATEMENTS**

**12 Months Ending 31<sup>st</sup> December 2025**

## **LUNARGLADE LIMITED**

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## **LUNARGLADE LIMITED**

### **Company Information**

DIRECTORS

Kieran Corrigan

SECRETARY

Jazwood Ltd  
31 Grand Canal Street Upper  
Dublin 4

PRINCIPAL ACTIVITY

Production and distribution of qualifying films and television productions under section 481 of the Taxes Consolidation Act.

## **LUNARGLADE LTD**

### **Report of the Directors**

The director presents his reports and financial statements for the period ended 31<sup>st</sup> December 2025

### **Statement of Director's responsibilities**

#### **General Responsibilities**

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Financial Reporting Council.

Company law requires the director to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the company and of the result of the company for that period. In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the statutory financial statements have been prepared in accordance with applicable accounting standards, identify those standards have been followed and note the effect and the reasons for any material departures from those standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the Companies Acts 2014. The director is 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.

#### **Director's declaration of the financial statements**

In relation to the financial statements prepared for the period ended 31<sup>st</sup> December 2025

- (a) the director approves these financial statements and confirm that the director is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business
- (b) the director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31<sup>st</sup> December 2025

**Interest of Directors' and Secretary's interest in shares**

The names of the persons who were directors at any time during the period ended 31<sup>st</sup> December 2025

Kieran Corrigan

The shares in the company are held by its parent company Spiritvale Limited.

**Director**

Kieran Corrigan

Date: 19<sup>th</sup> March 2026

## **LUNARGLADE LIMITED**

### **Balance Sheet As at:**

	Note	31-12-25 €	31-12-24
<b>Current Assets</b>			
Ammounts due from Related Company	2	<u>911,705</u>	<u>911,705</u>
Creditors & Accruals		<u>0</u>	<u>0</u>
Net Assets		<u>911,705</u>	<u>911,705</u>
<b>Financed By</b>			
Share Capital	3	<u>911,705</u>	<u>911,705</u>

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I, as director of Lunarglade 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

Director  
Kieran Corrigan

Date: 19<sup>th</sup> March 2026

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## **LUNARGLADE LIMITED**

### **Notes to the Balance Sheet as at 31<sup>st</sup> December 2025**

#### **1. Accounting Policy**

##### *Accounting Convention*

The Financial Statements are prepared under the historical cost convention.  
Fee income is stated net of Value Added Tax

#### **2. Amounts Due From Related Company:**

##### Spiritvale Limited:

Opening Balance	€911,705
Advances	-
Repayments	-
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Closing Balance	<u>€911,705</u>

The company provided a loan of €911,705 to Spiritvale Limited to facilitate the allotment of that fresh issue of shares to Spiritvale Limited. That transaction was subject to a Section 60 declaration which was signed by the directors. The loan is interest free, non-assignable and is repayable in a single amount on demand at any time after 31 December 2025.

The proceeds of that fresh share issue were used to redeem the 666,140 non-voting ordinary shares of €1 each which had been initially allotted to S481 investors in Lunarglade Limited.

Spiritvale Limited is incorporated in the Republic of Ireland. Its registered office is situated at 31 Grand Canal Street Upper, Dublin 4.

#### **3. Share Capital as at 31<sup>st</sup> December 2025 and 31<sup>st</sup> December 2024**

	€
<b><u>Ordinary Shares of €1 each:</u></b>	
Authorised:	
100 ordinary shares of €1.00 each	<u>100</u>
Allocated called up and fully paid	
2 ordinary shares of €1.00 each	<u>2</u>
<b><u>Non Voting Ordinary Shares of €1 each:</u></b>	
Allocated called up and fully paid	
666,140 ordinary shares of €1.00 each	<u>666,140</u>

**Share Premium:**

Balance as at 31<sup>st</sup> December 2025 and 31<sup>st</sup> December 2024: €245,563.

666,140 new €1 non-voting ordinary shares in the company were issued with a premium of €0.3686 to Spiritvale Limited.

**4. Commitments and Contingencies as at 31<sup>st</sup> December 2025**

There were neither commitments nor contingencies for the period ending 31<sup>st</sup> December 2025.

**5. Transactions with Directors and other related parties**

There were no transactions with Directors or related parties during the period ending 31<sup>st</sup> December 2025.

**6. Director's & Secretary's interest in shares**

The names of the persons who were directors at any time during the period ended 31<sup>st</sup> December 2025.

Kieran Corrigan

The current directors and secretary of the company are set out on page 2.

Shareholders: Kieran Corrigan 1 Ord. Share  
Jazwood Ltd 1 Ord. Share  
Spiritvale Ltd 660,140 Non Voting Ord. Shares

Kieran Corrigan is a director of Jazwood Ltd.

**7. Approval of the Financial Statements**

The directors approved the financial trading statements on: 19<sup>th</sup> March 2026.