

REDIVIVUM LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

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REDIVIVUM LIMITED

COMPANY INFORMATION

for the financial year ended 31 May 2025

DIRECTORS

Aron Siska (Resigned 26 August 2024)
Szilvia Turi

SECRETARY

Roolt Business Services Limited

REGISTERED OFFICE

77 Camden Street Lower
Dublin 2
D02 XE80
Ireland

COMPANY NUMBER

742518

CHARTERED ACCOUNTANTS

Lizdan Business Services Limited t/a Kinore
Ground Floor
71 Baggot Street Lower
Dublin
D02 P593
Ireland

BANKERS

Wise Europe SA
Rue du Trône 100,
3rd floor
Brussels, 1050
Belgium

REDIVIVUM LIMITED

BALANCE SHEET

As at 31 May 2025

	31.05.2025	31.05.2024
	€	€
Fixed assets	2,845	-
Current assets	64,924	36
Prepayments and accrued income	563	-
Creditors: amounts falling due within one year	(135,381)	(5,284)
Net current liabilities	(69,894)	(5,248)
Total assets less current liabilities	(67,049)	(5,248)
Creditors: amounts falling due after more than one year	(124,008)	-
Accruals and deferred income	(2,614)	(1,732)
Net liabilities	(193,671)	(6,980)
Capital and reserves	(193,671)	(6,980)

I, as director of Redivivum Limited, state that:

- 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 s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- I acknowledge the Company's obligations under the Companies Act 2014 and 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,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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.

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

The financial statements of Redivivum Limited (registered number: 742518) were approved and authorised for issue by the director on 07 January 2026 and were signed on its behalf by:



Szilvia Turi
Director

REDIVIVUM LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Redivivum Limited (registered number 742518) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is 77 Camden Street Lower, Dublin 2, D02 XE80, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Redivivum Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director has a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

Turnover

Turnover is recognised at the transaction price of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover from the provision of services is recognised when 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.

REDIVIVUM LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 May 2025

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at transaction price and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Ordinary share capital

The ordinary share capital of the Company is presented as equity.

2. Appropriation of profit and loss

	Profit and loss account
	€
At 01 June 2023	-
Loss for the financial year	(7,080)
Total comprehensive loss	(7,080)
At 31 May 2024	(7,080)
At 01 June 2024	(7,080)
Loss for the financial year	(186,691)
Total comprehensive loss	(186,691)
At 31 May 2025	(193,771)