

Company registration number 742550

ARCUS ADVISORY LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD FROM THE DATE OF INCORPORATION ON 1 JUNE
2023 TO 31 AUGUST 2024

ARCUS ADVISORY LIMITED

CONTENTS

	Page
Directors' responsibilities statement	1
Directors' declaration	2
Balance sheet	3
Statement of changes in equity	4
Notes to the financial statements	5 - 6

ARCUS ADVISORY LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE PERIOD FROM INCORPORATION ON 1 JUNE 2023 ENDED 31 AUGUST 2024

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. 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 and of the profit or loss of the company 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 financial statements and then apply them consistently;
- make judgements and 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, 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.

On behalf of the board

Claude Cochin de Billy
Director

Alireza Zaimi
Director

9 September 2025

ARCUS ADVISORY LIMITED

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD FROM INCORPORATION ON 1 JUNE 2023 ENDED 31 AUGUST 2024

In relation to the financial statements which comprise the profit and loss account, the balance sheet, the statement of changes in equity and the related notes:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Walsh O'Brien Harnett, 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 transactions of the company for the period from incorporation on 1 June 2023 ended 31 August 2024.

On behalf of the board

Claude Cochin de Billy
Director

Alireza Zaimi
Director

9 September 2025

ARCUS ADVISORY LIMITED

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 €	€
Current assets			
Debtors	3	100	
		<hr/>	
Net current assets			100
			<hr/>
Capital and reserves			
Called up share capital presented as equity			100
			<hr/>

We, as directors of Arcus Advisory Limited, state that:

(a) The company is availing itself of the exemption provided for by Chapter 16 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 section 365(2) are satisfied.

(c) We acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

(d) We hereby certify that we have relied on the specific exemption contained in section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

(e) The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company 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 section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 9 September 2025 and are signed on its behalf by:

Claude Cochin de Billy
Director

Alireza Zaimi
Director

ARCUS ADVISORY LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD FROM INCORPORATION ON 1 JUNE 2023 ENDED 31 AUGUST 2024

	Notes	Share capital €
Period ended 31 August 2024:		
Profit and total comprehensive income		-
Issue of share capital		100
		<hr/>
Balance at 31 August 2024		100 <hr/> <hr/>

ARCUS ADVISORY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM INCORPORATION ON 1 JUNE 2023 ENDED 31 AUGUST 2024

1 Accounting policies

Company information

Arcus Advisory Limited is a limited company domiciled and incorporated in Ireland. The registered office is at Apartment 8, 2-3 Wilton Place, Dublin 2 and its company registration number is 742550. The nature of the company's operations and its principal activities are set out in the Directors Report.

1.1 Reporting period

The financial statements are presented for the period from incorporation on 1 June 2023 to 31 August 2024.

1.2 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 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 current liabilities.

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

1.4 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.5 Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

1.6 Trade and other payables

Trade and other payables are initially recognised at fair value 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.

2 Employees

The company does not have any employees.

ARCUS ADVISORY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD FROM INCORPORATION ON 1 JUNE 2023 ENDED 31 AUGUST 2024

3 Debtors	2024
Amounts falling due within one year:	€
Other debtors	100
	<u>100</u>

4 Capital commitments

The company had no material capital commitments at the financial period ended 31 August 2024.

5 Ultimate controlling party

The company is ultimately controlled by the directors.

6 Events after the reporting date

The company commenced trading in September 2024. There are no other significant events affecting the company post period-end.

7 Approval of financial statements

The directors approved the financial statements on 9 September 2025.