

**Billionstars Ireland limited**

**Company No. 678004**

**Date of Incorporation  
18 September 2020**

**Unaudited Financial Statements**

**For the financial period ended 31 December 2025**

**Billionstars Ireland Limited**  
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**Billionstars Ireland Limited**  
**DIRECTOR AND OTHER INFORMATION**

**Directors**

**Frederic Louis Juan Serna**  
**MI Jong Um**

**Company Number**

**678004**

**Registered Office and Business Address**

**21 Kelly's Bay Tower**  
**Skerries**  
**Co Dublin**  
**K34RC48**

**Bankers**

**Bank Of Ireland**  
**O'Connell Street**  
**Dublin 1**

**BILLIONSTARS Ireland. Limited.**  
(Incorporated in Ireland Co. Reg. No. 678004)

**REPORT OF THE DIRECTORS**

The directors present their report together with the un-audited financial statements of the company for the period from date 01/01/2025 to the year ended 31/12/2025.

**1. Director**

The directors in office at the date of this report are Mr. Serna Frederic Louis Juan and M. Mrs. Mi Jong Um.

**2. Arrangements to Enable Director to Acquire Shares or Debentures**

There is no such arrangement to enable a Director to acquire Shares or debentures for FY 2025

**3. Director's Contractual Benefits**

Not applicable

**4. Share Options Granted**

There were no share options granted during the financial year to subscribe for un-issued shares of the company.

**5. Share Options Exercised**

There were no share options exercised during the financial year to subscribe for un-issued shares of the company.

**6. Share Options Outstanding**

There were no un-issued shares under options at the end of the financial year.



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On behalf of the Board  
SERNA Frederic,  
Director & Corporate Secretary

Loule, Portugal, Date 26/02/2026

**BILLIONSTARS Ireland Limited.**

(Incorporated in Ireland Co. Reg. No. 678004)

**STATEMENT OF DIRECTORS**

We, the under-mentioned directors, state that, in the opinion of the directors, the financial statements set out in pages 6 to 11 are drawn up so as to give a true and fair view of the state of affairs of the company for the period from date 01/01/2025 to the year ended 31/12/2025, and the results, changes in equity and cash flows of the company for the period then ended.

On behalf of the Board



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Serna Frederic Louis Juan,  
Director & Corporate Secretary



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Um Mi Jong,  
Director

Loule Portugal,  
Date 26/02/2026

**Billionstars Ireland Limited**  
**INCOME STATEMENT**

for the financial period ended 31 December 2025

	Notes	Dec 25 €
<b>Turnover</b>		<b>37,438</b>
<b>Gross profit</b>		<b>37,438</b>
Administrative expenses		(32,926)
<b>Profit before taxation</b>		<b>4,847</b>
Tax on profit		(606)
<b>Profit for the financial period</b>	<b>6</b>	<b>4,241</b>

The company has no recognized gains or losses other than the profit for the financial period. The results for the financial period have been calculated on the historical cost basis. The company's turnover and expenses all relate to the continuing operations.

Approved by the board on 26 February 2026 and signed on its behalf by:



\_\_\_\_\_  
**Frederic Louis Juan Serna**  
Director and Corporate Secretary



\_\_\_\_\_  
**Mi Jong Um**  
Director

**Billionstars Ireland Limited**  
**STATEMENT OF FINANCIAL POSITION**  
as at 31 December 2025

	Notes	Dec 25 €
<b>Current Assets</b>		
Debtors	4	2,000
Cash at bank		33,965
Cash in hand		300
		<u>36,265</u>
<b>Creditors: amounts falling due within one year</b>	5	(7,094)
<b>Net Current Assets</b>		<u>29,162</u>
<b>Total Assets less Current Liabilities</b>		<u>29,162</u>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings	6	29,062
<b>Shareholders' Funds</b>		<u>29,162</u>

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

We as Directors of Billionstars Ireland 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 section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 period and of its profit or loss for such a financial period 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.

**Approved by the board on 26 February 2026 and signed on its behalf by:**



**Frederic Louis Juan Serna**  
**Director and Corporate Secretary**



**Mi Jong Um**  
**Director**

The notes on page 8 to 9 form part of the financial statements

**Billionstars Ireland Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial period ended 31 December 2025

**1. General Information**

Billionstars Ireland Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 678004. The registered office of the company is 21 Kelly's Bay Tower, Skerries, Co Dublin, K34RC58, which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

**2. Summary of Significant Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements

**Statement of compliance**

The financial statements of the company for the financial period ended 31 December 2024 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

**Basis of preparation**

The financial statements have been prepared on the going-concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 2800 of the Companies Act 2014 in respect of the financial period and has applied the rules of the "Micro Companies Regime" in accordance with section 280E of the Companies Act 2014 and FRS 105.

**Accounting Convention**

The financial statements are prepared under the historical cost convention.

**Turnover**

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

**Employee benefits**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees' providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers

**Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies, are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

**Ordinary share capital**

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

**3. Period of financial statements**

The financial statements are for the 12 months ended 31 December 2025.  
The company date was incorporated:  
18 September 2020

**4. Debtors**

Trade debtors

Dec 25  
€  
2,000

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Billionstars Ireland Limited  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial period ended 31 December 2025

continued

<b>5. Creditors</b>	<b>Dec 25</b>
<b>Amounts falling due within one year</b>	<b>€</b>
Taxation	606
Directors' current accounts	7,094
Accruals	-
	<hr/>
	<b>7,700</b>
	<hr/>

<b>6. Profit and loss account</b>	<b>Dec 25</b>
	<b>€</b>
Profit after tax for the financial period	4,241
at 31 December 2025	4,241
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**7. Capital commitments**

The company had no material capital commitments at the financial period ending 31 December 2025.

**8. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial period ended.

**9. Approval of financial statements**

The financial statements were approved and authorized for issue by the board of directors on 26 February 2026.

**BILLIONSTARS IRELAND LIMITED**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025**

**Billionstars Ireland Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**TRADING STATEMENT**

For the financial period ended 31 December 2025

	Dec 25 €
<b>Sales</b>	<b>37,438</b>
<b>Gross Profit Percentage</b>	<b>100.0%</b>
<b>Administrative Expenses</b>	
Bank Fees	102.94
Business Development Costs	1,242.63
Car Rental Costs	471.49
Director's Dividends	0.00
Flight & Int. Travel	7,636.12
General Expenses	1,447.25
Hotel and Accommodation	2,938.26
Insurances	3,635.91
Light, Heat, Power & IT	1,220.73
Professional Fees	518.64
Rent	6,600.00
Subsistence	2,851.86
Taxi & Travel Costs	2,325.07
Vehicle maintenance	1,600.56
Total	32,925.51
<b>Net Profit before tax</b>	<b><u>4,847</u></b>

The supplementary information does not form part of the financial statements