

MOKSHA LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

MOKSHA LIMITED

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MOKSHA LIMITED

COMPANY INFORMATION

Directors	Rodrigo Sanchez Gabriela Lopez
Company secretary	Rodrigo Sanchez
Registered number	467732
Registered office	25 Herbert Place Dublin 2 D02AY86
Accountants	Noone Casey Financial Services Limited Chartered Accountants 25 Herbert Place Dublin 2
Bankers	Bank of Ireland Ballsbridge Dublin 4

MOKSHA LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 28 FEBRUARY 2025

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

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, of the profit or loss 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's financial statements and then apply them consistently;
- make judgments and accounting 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 and 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Noone Casey Financial Services Limited, Chartered Accountants, 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 the transactions of the Company for the year ended 28 February 2025.

On behalf of the board

Rodrigo Sanchez
Director
Date: 15 January 2026

Gabriela Lopez
Director
Date: 15 January 2026

MOKSHA LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF MOKSHA LIMITED
FOR THE YEAR ENDED 28 FEBRUARY 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Moksha Limited for the year ended 28 February 2025 which comprise the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Moksha Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Moksha Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of Directors of Moksha Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Moksha Limited and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 28 February 2025 your duty to ensure that Moksha Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Moksha Limited. You consider that Moksha Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Moksha Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Noone Casey Financial Services Limited

Chartered Accountants

25 Herbert Place
Dublin 2
15 January 2026

MOKSHA LIMITED

**ABRIDGED BALANCE SHEET
AS AT 28 FEBRUARY 2025**

	Note	28 February 2025 €	29 February 2024 €
Fixed assets			
Financial assets	5	10,050	10,050
		10,050	10,050
Current assets			
Debtors		20,908	23,767
Cash at bank and in hand		156,897	30,367
		177,805	54,134
Creditors: amounts falling due within one year	6	(277,415)	(365,907)
Net current liabilities		(99,610)	(311,773)
Total assets less current liabilities		(89,560)	(301,723)
Creditors: amounts falling due after more than one year	7	-	250
Net liabilities		(89,560)	(301,473)
Capital and reserves			
Called up share capital presented as equity	9	100	100
Profit and loss account		(89,660)	(301,573)
Shareholders' funds		(89,560)	(301,473)

MOKSHA LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 28 FEBRUARY 2025**

We, as directors of Moksha Limited, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(e) 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 state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

Rodrigo Sanchez
Director

Gabriela Lopez
Director

Date: 15 January 2026

Date: 15 January 2026

The notes on pages 6 to 9 form part of these financial statements.

MOKSHA LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

1. General information

Moksha Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is 25 Herbert Place, Dublin 2, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are as follows:

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

2.2 Going concern

After reviewing the Company's results and projections as well as considering the impact of the current economic situation, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company, therefore, continues to adopt the going concern basis in preparing its financial statements. In coming to this conclusion, the directors have assessed the impact of COVID-19 on the company and have put in place appropriate measures to overcome any negative impact amid the uncertainty.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 Interest income

Interest income is recognised in profit or loss using the effective interest method.

2.5 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

MOKSHA LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

2. Accounting policies (continued)

2.6 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of Comprehensive Income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.7 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.9 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025	2024
	No.	No.
Directors	2	2

4. Directors' remuneration

	2025	2024
	€	€
Directors' emoluments	-	36,015
	-	36,015

MOKSHA LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

5. Financial assets

	Other fixed asset investments €
Cost or valuation	
At 1 March 2024	10,050
At 28 February 2025	10,050

6. Creditors: Amounts falling due within one year

	28 February 2025 €	<i>29 February 2024 €</i>
Overdrafts owed to credit institutions	14,463	-
Corporation tax	2,263	2,263
Other creditors	256,494	355,359
Accruals	4,195	8,285
	277,415	<i>365,907</i>

7. Creditors: Amounts falling due after more than one year

	28 February 2025 €	<i>29 February 2024 €</i>
Loans owed to credit institutions	-	(250)
	-	<i>(250)</i>

MOKSHA LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

8. Financial instruments

	28 February 2025	<i>29 February 2024</i>
	€	€
Financial assets		
Financial assets measured at fair value through profit or loss	156,897	30,367
	<u> </u>	<u> </u>

Financial assets measured at fair value through profit or loss comprise of cash in bank and at hand.

9. Share capital

	28 February 2025	<i>29 February 2024</i>
	€	€
Allotted, called up and fully paid		
100 (2024 - 100) Ordinary Shares shares of €1.00 each	100	100
	<u> </u>	<u> </u>

10. Reserves

	28 February 2025	<i>29 February 2024</i>
	€	€
Profit and loss account		
At 1 March	(301,572)	(109,348)
(Loss)/Profit for the financial year	211,912	(192,225)
	<u> </u>	<u> </u>
At 28 February	(89,660)	(301,573)
	<u> </u>	<u> </u>

11. Approval of financial statements

The board of directors approved these financial statements for issue on 15 January 2026