

**OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
SECTION 347(2)(b), COMPANIES ACT 2014**

Company Name: MATIMBA LIMITED

Company Number: 629340

Financial Year: Year Ended 31ST May 2025

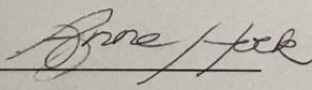
CERTIFICATE:

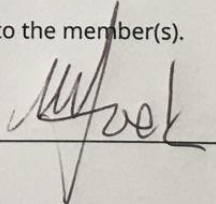
WE HEREBY CERTIFY that all financial statement documents which are required under Part 6

of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that

they are true copies of the originals, or information extracted from the originals, laid or to be

laid before the relevant general meeting, or presented to the member(s).

Signature: 

Signature: 

Secretary

Director

Name: Anne Hoek

Name: Willem Hoek

26 Jan 2026

Date: 26th January 2026

26 Jan 2026

Date: 26th January 2026

This document requires two signatures. The same person cannot sign as both Director and Secretary

Company registration number: **629340**

Matimba Limited
Unaudited Abridged Financial Statements
for the year ended 31 May 2025

Matimba Limited

Balance Sheet

31 May 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	8	2,358	630
Current assets			
Debtors	9	16,060	100
Cash at bank and in hand		582	12,721
		<u>16,642</u>	<u>12,821</u>
Creditors: amounts falling due within one year	10	<u>(11,475)</u>	<u>(12,019)</u>
Net current assets		<u>5,167</u>	<u>802</u>
Total assets less current liabilities		<u>7,525</u>	<u>1,432</u>
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		7,425	1,332
Shareholders funds		<u>7,525</u>	<u>1,432</u>

We, as directors of Matimba 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 section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) We acknowledge the obligations of the company 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.

We, as directors of Matimba Limited state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

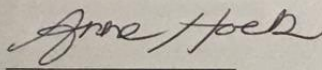
These financial statements have been prepared in accordance with the small companies regime.

Matimba Limited

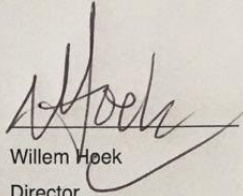
Balance Sheet (continued)

31 May 2025

These financial statements were approved by the board of directors and authorised for issue on 26 January 2026, and are signed on behalf of the board by:

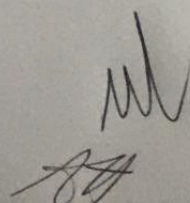


Anne Hoek
Director



Willem Hoek
Director

Company registration number: 629340



Matimba Limited

Notes to the Financial Statements

Year ended 31 May 2025

1 General information

Matimba Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 629340 and the address of the registered office is Castlegarden, Thomastown, Co Kilkenny, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; 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.

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

TANGIBLE ASSETS

Tangible assets are initially measured at cost and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated

Matimba Limited

Notes to the Financial Statements (continued)

Year ended 31 May 2025

revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment	20% straight line
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IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Matimba Limited

Notes to the Financial Statements (continued)

Year ended 31 May 2025

DEFINED CONTRIBUTION PENSION PLAN

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in interest expense in profit or loss in the period in which it arises.

4 Average number of employees

The average number of persons employed by the company during the year was 3 (2024: 2).

5 Directors' remuneration

The aggregate amounts paid to persons who at any time during the financial year was a director of the company were as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	85,000	121,000

The number of directors who accrued benefits under company pension schemes was as follows:

	2025	2024
	No.	No.
Defined contribution schemes	2	2

Aggregate amounts paid to past directors of the company were as follows:

	2025	2024
	€	€
Retirement benefits	23,000	8,000

Matimba Limited

Notes to the Financial Statements (continued)

Year ended 31 May 2025

6 Profit before tax

Profit before tax is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	628	157

7 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	1,332	(3,269)
Profit for the financial year	6,093	4,601
At end of year	<u>7,425</u>	<u>1,332</u>

Matimba Limited

Notes to the Financial Statements (continued)

Year ended 31 May 2025

8 Tangible assets

	Fixtures, fittings, tools and equipment €
Cost	
At 1 June 2024	2,780
Additions	2,356
At 31 May 2025	<u>5,136</u>
Depreciation	
At 1 June 2024	2,150
Charge	628
At 31 May 2025	<u>2,778</u>
Carrying amount	
At 31 May 2025	<u>2,358</u>
At 31 May 2024	<u>630</u>

9 Debtors

	2025	2024
	€	€
Trade debtors	15,960	-
Accrued income	100	100
	<u>16,060</u>	<u>100</u>

Matimba Limited

Notes to the Financial Statements (continued)

Year ended 31 May 2025

10 Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	959	959
Other creditors including tax and social insurance	10,516	11,060
	<u>11,475</u>	<u>12,019</u>

11 Related party transactions

During the year the company entered into the following transactions with related parties:

	2025	2024
	€	€
Director Loan	1,788	5,000