

Company Number: 770764

Harmonyway Limited

Abridged Unaudited Financial Statements

**for the financial period from 30 August 2024 (date of incorporation) to 31
December 2025**

Harmonyway Limited

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Harmonyway Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 30 August 2024 (date of incorporation) to 31 December 2025

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

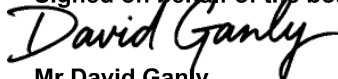
Irish company law requires the directors to prepare financial statements for each financial period. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 period end date and of the profit or loss of the company for the financial period 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 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.

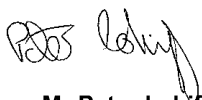
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, 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.

Signed on behalf of the board



Mr David Ganly
Director

16 March 2026



Mr Peter Lahiff
Director

16 March 2026

Harmonyway Limited

BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €
Current Assets		
Cash and cash equivalents		13,441
Creditors: amounts falling due within one year	6	<u>(113,050)</u>
Net Current Liabilities		<u>(99,609)</u>
Total Assets less Current Liabilities		<u>(99,609)</u>
Capital and Reserves		
Called up share capital presented as equity		101
Retained earnings		<u>(99,710)</u>
Equity attributable to owners of the company		<u>(99,609)</u>

We as Directors of Harmonyway 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,

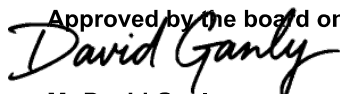
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

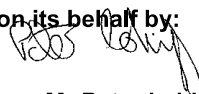
(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial period and of its profit or loss 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,

(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 and the small companies' regime.

Approved by the board on 16 March 2026 and signed on its behalf by:



Mr David Ganly
Director



Mr Peter Lahiff
Director

Harmonyway Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2025

	Retained earnings	Total
	€	€
Loss for the financial period	(99,710)	(99,710)
At 31 December 2025	(99,710)	(99,710)

Harmonyway Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 30 August 2024 (date of incorporation) to 31 December 2025

1. General Information

Harmonyway Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 770764. The registered office of the company is 205 New Street Mall, New Street, Malahide, Co Dublin, Ireland which is also the principal place of business of the company. The principal activity of the company is that of an investment holding company. During the period, the company assessed the feasibility of an investment and incurred various costs associated with the review. 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 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Trade and other creditors

Trade and other creditors 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.

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 balance sheet date.

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 16 month 2 days period from 30 August 2024 (date of incorporation) to 31 December 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Employees

The average monthly number of employees, including directors, during the period was 2.

Harmonyway Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 30 August 2024 (date of incorporation) to 31 December 2025

6. Creditors	Dec 25
Amounts falling due within one year	€
	103,659
Accruals	9,391
	113,050

7. Income Statement	Dec 25
	€
At 30 August 2024	-
Loss for the financial period	(99,710)
At 31 December 2025	(99,710)

- 8. Capital commitments**
- The company had no material capital commitments at the financial period-ended 31 December 2025.

9. Related party transactions	Dec 25
The following amounts are due to other connected parties:	€
Future Learning Language School Ltd	103,659

David Ganly and Peter Lahiff, who are directors of Harmonyway Ltd are also directors of Future Learning Language School Ltd.

Future Learning Language School Ltd also holds 1 "A" Ordinary Share in Harmonyway Ltd. As at 31 December 2025, a loan of €103,659 is owed to Future Learning Language School.

- 10. Controlling interest**
- The ultimate controlling party is Mr David Ganly who controls 85% of the share capital.

- 11. Post-Balance Sheet Events**
- There have been no significant events affecting the company since the financial period-end.

- 12. Approval of financial statements**
- The financial statements were approved and authorised for issue by the board of directors on 16 March 2026.