

Trojan Tax Limited

**Abridged Unaudited Financial Statements
For the financial period from 01 February 2024 (date of incorporation) to
30 June 2025**

Company Number: 756885

TROJAN TAX LIMITED

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TROJAN TAX LIMITED

BALANCE SHEET AS AT 30 JUNE 2025

| | Notes | 2025 € |
|---|-------|-----------------|
| Fixed Assets | | |
| Tangible assets | | - |
| Current Assets | | |
| Debtors | 5 | 6,429 |
| Cash | | <u>29,144</u> |
| | | 35,573 |
| Creditors: Amounts falling due within one year | 6 | <u>(15,709)</u> |
| Net current assets | | <u>19,864</u> |
| Total assets less current liabilities | | <u>19,864</u> |
| Capital and reserves | | |
| Called up share capital presented as equity | | 100 |
| Retained earnings | | <u>19,764</u> |
| Shareholders' equity | | <u>19,864</u> |

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", applying Section 1A of that Standard.

TROJAN TAX LIMITED

BALANCE SHEET AS AT 30 JUNE 2025 (continued)

I, as Director of Trojan Tax 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 to the company under section 334(1) in accordance with section 334(2),

(d) I 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 year and of its profits or loss for such a financial year 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 of directors and signed on its behalf by:

Jason Coleman
Director

01 March 2026

TROJAN TAX LIMITED

STATEMENT OF CHANGES IN EQUITY AS AT 30 JUNE 2025

| | Called up share capital € | Retained Earnings € | Total € |
|--------------------------------------|------------------------------------|---------------------------|---------------|
| At 01 February 2024 | - | - | - |
| Profit for the financial period | - | 19,764 | 19,764 |
| Net proceeds of ordinary share issue | 100 | - | 100 |
| At 30 June 2025 | 100 | 19,764 | 19,864 |

TROJAN TAX LIMITED

EXTRACT FROM DIRECTOR'S REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Trojan Tax Limited for the financial period ended 30 June 2025.

Trojan Tax Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 756885). The Registered Office is 2 City Gate, Bridge Street Lower, Dublin 8, which is also the principal place of business of the company.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

Currency

The financial statements have been presented in the Euro currency (€) 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) 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 for the period, as defined by section 280A of the Act, in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

TROJAN TAX LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of services falling within the company's ordinary activities.

Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

Trade and other debtors

Trade and other debtors are initially recognised at transaction value and thereafter stated at amortised cost using the effective interest 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.

Trade and other creditors

Trade and other creditors are initially recognised at transaction value and thereafter stated at amortised cost using the effective interest method, except where the effect of discounting would be immaterial. In such cases, they are stated at cost.

Taxation

The charge for taxation is based on the profit for the financial period and is calculated with reference to the tax rates applying at the financial period end date in the jurisdiction where the tax is applied at the Balance Sheet date.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial period end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. Non-monetary items measured at fair value are translated at the rate of exchange at the date when the fair value was determined. All foreign exchange differences are taken to the profit and loss account.

Ordinary share capital

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

TROJAN TAX LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

3. Significant accounting judgements and key sources of estimation and uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounts estimates will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the next financial year.

4. Going Concern

The director considers it appropriate to prepare the financial statements on a going concern basis.

5. Debtors

| | 2025 |
|----------------------------------|--------------|
| | € |
| Trade debtors | 6,329 |
| Called up share capital not paid | 100 |
| | <u>6,429</u> |

All debtors are due within one year.

6. Creditors: amounts falling due within one year

| | 2025 |
|----------|---------------|
| | € |
| Taxation | 3,232 |
| Accruals | 12,477 |
| | <u>15,709</u> |

7. Income Statement

| | 2025 |
|---------------------------------|---------------|
| | € |
| At 01 February 2024 | - |
| Profit for the financial period | 19,764 |
| At 30 June 2025 | <u>19,764</u> |

TROJAN TAX LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

8. Capital Commitments

The company had no material capital commitments at the financial period ended 30 June 2025.

9. Events after the end of the financial period

There have been no significant events affecting the company after the financial period end.

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 01 March 2026.

TROJAN TAX LIMITED

EXTRACT FROM DIRECTOR'S REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

Extract from the Director's Report in accordance with Section 329 of the Companies Act 2014.

Directors and secretary and their interests

The directors and secretary at 30 June 2025 and their interests in the shares of the company as required to be recorded in the Register of Interests were as follows:

| | At 30 June 2025 <i>Number of Ordinary shares</i> |
|---------------|--|
| Jason Coleman | 100 |

All interests were beneficially held.

Carol Farrelly had no direct beneficial interest in the shares of the company at the beginning or end of the financial period.

There were no changes in shareholdings between 30 June 2025 and the date of signing the financial statements.