

Company registration number: 742931

Creator Brand Builder Limited

Unaudited abridged financial statements

for the financial year ended 31st December 2024

Creator Brand Builder Limited

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Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. Under company law, the director must not approve the financial statements unless is 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 and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies 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 director is 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 to ensure that the financial statements and Director's report comply with the Companies Act 2014 and enable the financial statements to be compiled. is 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.

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 2 - 3 to 10

- (a) The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- (b) The directors confirm that they have made available to Cronin Financial Limited, Chartered Certified Accountants, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- (c) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31st December 2024.

On behalf of the board

Jonathan O'Driscoll

Date: 21st November 2025

Jack Pierse

Date: 21st November 2025

Creator Brand Builder Limited

**Balance sheet
As at 31st December 2024**

		31/12/24		31/12/23	
	Note	€	€	€	€
Current assets					
Debtors	7	238,159		200,100	
Cash at bank and in hand		361,152		211,355	
		<u>599,311</u>		<u>411,455</u>	
Creditors: amounts falling due within one year					
	8	<u>(73,252)</u>		<u>(4,623)</u>	
Net current assets			<u>526,059</u>		<u>406,832</u>
Total assets less current liabilities			<u>526,059</u>		<u>406,832</u>
Net assets			<u><u>526,059</u></u>		<u><u>406,832</u></u>
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			(559,007)		<u>6,732</u>
Shareholders funds			<u>(558,907)</u>		<u><u>6,832</u></u>
Future Equity Investment Funding	7		<u>400,000</u>		
			<u><u>406,832</u></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 Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 5 to 10 form part of these abridged financial statements.

Creator Brand Builder Limited

**Balance sheet (continued)
As at 31st December 2024**

I, as director of Creator Brand Builder Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 profit or loss for such a financial 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; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 21st November 2025 and signed by:

Jonathan O'Driscoll
Director

Jack Pierse
Director

The notes on pages 5 to 10 form part of these abridged financial statements.

Creator Brand Builder Limited

**Statement of changes in equity
Financial year ended 31 December 2024**

	Called up share capital €	Share premium account €	Profit and loss account €	Total €
At 01/01/2024	-	-	-	-
(Loss)/profit for the financial year	-	-	6,732	6,732
Total comprehensive income for the financial year	-	-	6,732	6,732
Issue of shares	100	-	-	100
Issue of bonus shares	-	400,000	-	400,000
Total investments by and distributions to owners	100	400,000	-	400,100
At 31 December 2023 and 1 January 2024	100	400,000	6,607	406,707
(Loss)/profit for the financial year	-	-	(565,614)	(565,614)
Total comprehensive income for the financial year	-	-	(565,614)	(565,614)
Issue of SAFE	-	684,966	-	684,966
Total investments by and distributions to owners	-	684,966	-	684,966
At 31 December 2024	100	1,084,966	(559,007)	526,059

Creator Brand Builder Limited

Notes to the abridged financial statements Financial year ended 31st December 2024

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 105 Lower Baggot Street, Dublin 2 company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 742931.

2. Statement of compliance

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

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, 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.

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

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Notes to the abridged financial statements (continued) Financial year ended 31st December 2024

Creditor and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

Statement of cash flow exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

5. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 4 (2023: 4).

The aggregate payroll costs incurred during the financial year were:

	Year ended 31/12/24	Period ended 31/12/23
	€	€
Wages and salaries	226,158	-
Social insurance costs	24,847	-
	<u>251,005</u>	<u>-</u>

6. Directors remuneration

The director's aggregate remuneration was as follows:

	Year ended 31/12/24	Period ended 31/12/23
	€	€
Emoluments in respect of qualifying services	<u>40,000</u>	<u>-</u>

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**Notes to the abridged financial statements (continued)
Financial year ended 31st December 2024**

7. Debtors

	31/12/24	31/12/23
	€	€
Other debtors	211,225	200,100
Prepayments	26,934	-
	<u>238,159</u>	<u>200,100</u>

Included in other debtors is €200,000 arising from a signed SAFE agreement which was dated in 2023. The funds have not yet been received for this.

8. Creditors: amounts falling due within one year

	31/12/24	31/12/23
	€	€
Amounts owed to credit institutions	-	100
Trade creditors	63,320	3,547
Other creditors including tax and social insurance	9,932	976
	<u>73,252</u>	<u>4,623</u>

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Notes to the abridged financial statements (continued) Financial year ended 31st December 2024

9. Future Equity Investment Funding

1. Events

1.1 Equity Financing Event. If there is an Equity Financing before the Termination of this SAFE, immediately on completion of the closing of such Equity Financing, this SAFE shall automatically convert into the greater of: (1) such number of fully paid Preference Shares as is calculated by dividing the Investment Amount by the lowest price per share of the Shares issued pursuant to such Equity Financing; or (2) such number of fully paid Preference Shares equal to the Investment Amount divided by the Safe Price.

In connection with the conversion of this SAFE into Preference Shares, the Investor will execute and deliver to the Company the relevant Financing Documents; provided that, such documents are the same documents to be entered into by the subscribers for new Preference Shares.

1.2 Liquidity Event. If there is a Liquidity Event before the Termination of this SAFE, the Investor will automatically be entitled (subject to the Priority set forth in Clause 1.4.1 below) to receive from the Proceeds in full and final satisfaction of the Company's obligations under this SAFE, (with such amount being due and payable to the Investor immediately prior to, or concurrent with, the consummation of such Liquidity Event), an amount equal to the greater of:

1.2.1 the Investment Amount (the "Cash-Out Amount"); or

1.2.2 such amount as would be payable to the Investor if this SAFE had converted into Preference Shares (with the relevant number of Preference Shares being calculated by dividing the Investment Amount by the Liquidity Price) (the "Conversion Amount").

If any of the Company's Shareholders (or holders of Securities as the case may be) are given a choice as to the form and amount of Proceeds to be received in a Liquidity Event, the Investor will be given the same choice, provided that the Investor shall not be required to choose to receive a form of consideration that the Investor would be ineligible to receive as a result of the Investor's failure to satisfy any requirement or limitation generally applicable to the Company's Shareholders (or holders of Securities), under any applicable laws or its own constitution.

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Notes to the abridged financial statements (continued) Financial year ended 31st December 2024

1.3 Dissolution Event. If there is a Dissolution Event before the Termination of this SAFE, the Investor will automatically be entitled to receive (subject to the Priority in 1. 4. 2 below) , a portion of Proceeds equal to the Cash- Out Amount which shall be due and payable to the Investor immediately prior to the consummation of the Dissolution Event.

1.4 Priority

1.4.1 Upon the occurrence of a Liquidity Event, the Investor's right to receive the Conversion Amount is on par with payments to the holders of the Preference Shares who are also receiving Proceeds on a similar basis.

1.4.2 Upon the occurrence of a Dissolution Event, the Investor's right to receive the Cash-Out Amount is:

- i. Junior to payment of outstanding indebtedness and creditor claims, including contractual claims for payments and convertible loan notes (to the extent that such convertible loan notes are not actually or notionally converted into Share Capital);
- ii. on par with payments to other SAFEs issued by the Company (if any) and/or Preference Shares and if the applicable Proceeds are insufficient to permit full payments to the Investor and such other SAFEs and/or Preference Shares, the applicable Proceeds will be distributed pro rata to the Investor and such other holders of other SAFEs and/or Preference Shares in proportion to the full payments that would otherwise be due to each of them; and
- iii. senior to any payments made to the holder(s) of Shares in the Company.

1.5 Termination. This SAFE will automatically terminate (without relieving the Company of any obligations arising from a prior breach of or non-compliance with this SAFE) immediately on the occurrence of any of the following events:

1.5.1 the issuance of Preference Shares to the Investor pursuant to the automatic conversion of this SAFE under Clause 1.1; or

1.5.2 the payment, including the setting aside for payment, of all amounts due to the Investor pursuant to Clause 1.2 or Clause 1.3; or

1.5.3 where the Investor elects to receive and the Company agrees to pay a refund of the Investment Amount.

10. Contingent assets and liabilities

The company has no contingent assets or liabilities to disclose.

11. Events after the end of the reporting period

There were no post balance sheet events.

12. Controlling party

Leon Garreth English Equity Investments Limited is the controlling party of the entity.

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Notes to the abridged financial statements (continued)
Financial year ended 31st December 2024

13. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 21st November 2025.