

(Non-Group Situation)

**Macaws Limited**  
**749238**

**Unaudited Financial**  
**Statements 26.03.2026**

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## Names of Directors and other information

Company Registration No: 749238

Place of Registration: Dublin, Ireland

Legal form of Company:  
LTD - Private Limited Company by shares

Registered Office:  
13 Oak Apple Green, Highfield Road  
Rathgar, Dublin  
D06A4E0

Directors:  
- Jhon Kemily Prato Sanchez  
- Veronica Claret Aguilar Olmos

Company Secretary:  
- Veronica Claret Aguilar Olmos

Auditor:  
The company is claiming Audit Exemption in accordance with the provisions of the Companies Act 2014, as it meets the criteria for a Micro-Company.

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## 4. Abridged Financial Statements (Micro-Company)

### Macaws Limited

#### Abridged Balance Sheet as at 26.03.2026

	Year Ended 26.03.2026	Previous Year N/a
Called up share capital not paid	0	/
Fixed Assets	0	/
Current Assets	0	/
Prepayments and accrued income	0	/
Creditors: amounts falling due within one year	0	/
Net current assets (liabilities)	0	/
Total Assets less current liabilities	0	/
Creditors: amounts falling due after more than one year	0	/
Provisions for liabilities	0	/
Accruals and deferred income	0	/
Capital and reserves	1,038.99	/

*We, as directors of Macaws Limited, state that:*

- (a) These financial statements have been prepared in accordance with the micro 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 shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014
- (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 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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company
- (f) The company has relied on the specified exemption contained in section 352 as a micro company; We have done so on the ground 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.

*On behalf of the board:*

JHON KEMILY PRATO SANCHEZ

*Director*

26.03.2026

VERONICA CLARET AGUILAR OLMOS

*Secretary*

26.03.2026



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## Notes to the Abridged Financial Statements

### 1. Basis of Preparation:

These Abridged Financial Statements have been prepared under the historical cost convention and in accordance with the provisions of the Companies Act 2014 relating to micro-companies.

### 2. Accounting Policies:

#### (a) Revenue Recognition:

Revenue is recognized at the point of sale in the online shop when goods are dispatched (or services are rendered) and the significant risks and rewards of ownership have transferred to the customer. Any discounts or returns are recorded as reductions to revenue.

#### (b) Tangible Fixed Assets:

The company holds no significant tangible fixed assets (e.g., machinery, office equipment). Minor office-related purchases are expensed directly. If any significant asset were acquired, it would be depreciated on a straight-line basis over its estimated useful life.

#### (c) Intangible Assets:

No internally generated intangible assets (e.g., branding, website development) are capitalized, as they do not meet the criteria for recognition under applicable accounting standards.

#### (d) Share Capital:

The company has not issued ordinary shares. Additional injections or withdrawals that do not affect the nominal capital are accounted for under "Capital and Reserves" or recognized as a shareholder loan if repayable.

#### (e) Profit and Loss (Retained Earnings):

The net profit or loss for the year is determined by subtracting all operating expenses (e.g., marketing, transaction fees, other operating costs) from the revenue. The resulting profit or loss is reflected in "Profit and Loss Account (Retained Earnings)" within Equity.

Bank transactions that do not arise from trading activities (e.g., private capital injections, shareholder distributions) are not recognized as income or expenses but rather as movements in equity or shareholder loans.

4. Directors' Remuneration: No directors' remuneration was paid

### 5. Audit Exemption:

The company has availed of the audit exemption under the Companies Act 2014 as a micro-company, having met the necessary criteria.

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#### 4. Signature Section

Approved by the Board on 27.03.2026

and signed on its behalf by:

  
JHON KEMILY PRATO SANCHEZ

*Director*

27.03.2026

  
VERONICA CLARET AGUILAR OLMOS

*Secretary*

27.03.2026