

Unique Advanced Technologies Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Unique Advanced Technologies Limited

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Unique Advanced Technologies Limited DIRECTORS AND OTHER INFORMATION

Directors	Jacek Rzepka Jonathan Murray
Company Secretary	Jonathan Murray
Company Number	529635
Registered Office and Business Address	13 Classon House Dundrum Business Park Dublin 14, D14W9Y3
Accountants	MBSL 13 Classon House Dundrum Business Park Dublin 14, D14W9Y3
Bankers	AIB Capel Street Dublin 1

Unique Advanced Technologies Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 year. 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 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 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

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 judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board

Jacek Rzepka
Director

28 October 2025

Jonathan Murray
Director

28 October 2025

Unique Advanced Technologies Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	7	609	322
Cash and cash equivalents		46,557	62,427
		<u>47,166</u>	<u>62,749</u>
Creditors: amounts falling due within one year	8	(74,355)	(85,590)
Net Current Liabilities		(27,189)	(22,841)
Total Assets less Current Liabilities		(27,189)	(22,841)
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(27,289)	(22,941)
Shareholders' Deficit		(27,189)	(22,841)

We as Directors of Unique Advanced Technologies 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 year and of its profit 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.

Approved by the board on 28 October 2025 and signed on its behalf by:

Jacek Rzepka
Director

Jonathan Murray
Director

Unique Advanced Technologies Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	(30,014)	(29,914)
Profit for the financial year	-	7,073	7,073
At 30 June 2024	100	(22,941)	(22,841)
Loss for the financial year	-	(4,348)	(4,348)
At 30 June 2025	100	(27,289)	(27,189)

Unique Advanced Technologies Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Unique Advanced Technologies Limited is a company limited by shares incorporated in Ireland.

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 year ended 30 June 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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.

Cash flow statement

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

Turnover

Turnover comprises the invoice value of goods and services supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Computer Equipment	- 20% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair 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 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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

3. Going concern

The financial statements have been prepared on the going concern basis, which assumes that the company will continue in operation existence for the foreseeable future having adequate funds to meet its obligations as they fall due. The validity of this assumption depends on the directors and shareholders providing the necessary funding to meet the company debts as they fall due. Although the outcome of the foregoing is uncertain, the directors are satisfied that it is appropriate for the financial statements to be prepared on a going concern basis.

Unique Advanced Technologies Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

4. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 1).

	2025 Number	2024 Number
Administration	<u>1</u>	<u>1</u>

5. Tax on (loss)/profit

	2025 €	2024 €
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(a) Analysis of charge in the financial year

Current tax:

Corporation tax at 12.50% (2024 - 12.50%) (Note 5 (b))	<u>-</u>	<u>-</u>
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(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
(Loss)/profit taxable at 12.50%	<u>(4,348)</u>	<u>7,073</u>
(Loss)/profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	(544)	884
Effects of:		
Depreciation in excess of capital allowances for period	-	(5)
Utilisation of tax losses	-	(879)
Unutilised tax losses	<u>544</u>	<u>-</u>
Total tax charge for the financial year (Note 5 (a))	<u>-</u>	<u>-</u>

6. Tangible assets

	Computer Equipment	Total
	€	€
Cost		
At 1 July 2024	<u>18,242</u>	<u>18,242</u>
At 30 June 2025	<u>18,242</u>	<u>18,242</u>
Depreciation		
At 1 July 2024	<u>18,242</u>	<u>18,242</u>
At 30 June 2025	<u>18,242</u>	<u>18,242</u>
Net book value		
At 30 June 2025	<u>-</u>	<u>-</u>

Unique Advanced Technologies Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

7. Debtors	2025	2024
	€	€
Other debtors	15	15
Taxation	172	114
Prepayments	422	193
	<u>609</u>	<u>322</u>
	<u><u>609</u></u>	<u><u>322</u></u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	1	1
Amounts owed to connected parties (Note 12)	21,363	21,363
Taxation	228	562
Directors' current accounts (Note 11)	388	268
Other creditors	12,470	12,470
Accruals	1,005	1,026
Deferred Income	38,900	49,900
	<u>74,355</u>	<u>85,590</u>
	<u><u>74,355</u></u>	<u><u>85,590</u></u>
9. Income Statement		
	2025	2024
	€	€
At 1 July 2024	(22,941)	(30,014)
(Loss)/profit for the financial year	(4,348)	7,073
	<u>(27,289)</u>	<u>(22,941)</u>
	<u><u>(27,289)</u></u>	<u><u>(22,941)</u></u>
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
11. Directors' transactions		
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Jacek Rzepka	148	28
Jonathan Murray	240	240
	<u>388</u>	<u>268</u>
	<u><u>388</u></u>	<u><u>268</u></u>
The directors loan balances represent amounts due by the company to the directors, Mr. Jacek Rzepka and Mr. Jonathan Murray at financial year-ended 30 June 2025 and are subordinated to all other creditors of the company. The loans are interest free and have no fixed repayment terms.		
12. Related party transactions		
The following amounts are due to other connected parties:		
	2025	2024
	€	€
Mr. Remi Poznanski	21,363	21,363
	<u>21,363</u>	<u>21,363</u>
	<u><u>21,363</u></u>	<u><u>21,363</u></u>

Unique Advanced Technologies Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

The amount owed to connected parties represents a loan from one of the shareholders, Mr. Remi Poznanski at financial year-ended 30 June 2025 and is subordinated to all other creditors of the company. The loan is interest free and has no fixed repayment term.

13. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 28 October 2025.