

TOJORA LIMITED

Financial Statements for the Year Ended 24 JANUARY 2026

EBONY CONSULT LIMITED
CORPORATE INFORMATION

DIRECTORATE

Florence Oriretan
Taiwo Oriretan

REGISTERED OFFICE

10 Regles Court
The Green, Quickpenny Road
Lusk, K45 E179

ADDRESS

10 Regles Court
The Green, Quickpenny Road
Lusk, K45 E179

SECRETARY

Florence Oriretan

ACCOUNTANT

Tetteh & Co T/A Achievers Accountancy
Chartered Certified Accountants
58 Creston Avenue
Finglas, D11
D11 HX4F

BANKER

AIB

SOLICITORS

No Permanent Representation

TOJORA LIMITED
REPORT OF THE DIRECTORS TO THE MEMBERS
FOR THE YEAR ENDED 24 JANUARY 2026

The Directors present their report and the financial statements of the Company for the year ended 24 January July 2026.

Directors' Responsibility Statement

The Directors are responsible for the preparation of the financial statements that give a true and fair view of Tojora Limited, comprising the statement of financial position as at 24 January 2026 and the statements of comprehensive income, changes in equity and cash flow statement for the year then ended and the notes to the financial statements which include a summary of significant accounting policies and other explanatory notes, in accordance with International Financial Reporting Standards and in the manner required by the Companies Act, 1963 -2014. In preparing the financial statements, the Directors are required to:

Select suitable accounting policies and apply them consistently;
Design, implement and maintain internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error and for maintaining adequate accounting records and an effective system of risk management.

Directors' Declaration on the unaudited Financial Statements

In relation to the financial statements as set out on pages 7-10, the directors approved these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently on a reasonable and prudent basis, the judgments underlying their preparation. They have been prepared on the going concern basis on the grounds that the company will continue in business into foreseeable future.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 24 January 2026

Stated Capital

The Authorized Capital of the company consist of 500,000 ordinary shares of which 10 at €1.00 per share have been issued and fully paid for in cash consideration of €10.00 remains unchanged.

Share capital	
Authorised share capital	€
500,000 ordinary shares of €1 each	<u>500,000</u>
Issued, allotted and fully paid	€
opening balance	10
Issued during the period	-
Closing Balance	<u>10</u>

EBONY CONSULT LIMITED
REPORT OF THE DIRECTORS TO THE MEMBERS
FOR THE YEAR ENDED 24 JANUARY 2026

Financial Results

	2026	2025
	€	€
Profit / (Loss) for the period before taxation amounted to	1,127	0
From which deduction of taxation and levy of	(141)	(0)
	<hr/>	<hr/>
Giving a Profit after taxation of	986	0
	<hr/> <hr/>	<hr/> <hr/>
Leaving balance to be added to Retained Earnings	986	0

Operations

The activities of the company during the period under review were in line with those outlined in the Regulations of the Company. There was no change in the activities carried on the previous year.

Results and dividends

The Income Statement for the year ended 26 January 2026 and the Statement of Financial Position as at that date are set out on pages 6-8. The directors do not recommend payment for dividend.

Post balance sheet events

There have been no events since the period end that would materially affect the financial statements for the year ended 26 January 2026.

Future developments

There are no significant changes in the activities of the company planned for the coming year.

Capital

There were no changes in shareholdings between 26 January 2026 and the date of signing the financial statements.

TOJORA LIMITED
REPORT OF THE DIRECTORS TO THE MEMBERS
FOR THE YEAR ENDED 24 JANUARY JULY 2026

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Books of Accounts

The measures taken by the directors to ensure compliance with the requirements of the Companies Act, 1963 - 2014, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions. Competent accounting personnel and appropriate expertise are maintained at the Registered Office.

Charitable and political contributions

During the year, the company contributed €0.00 to political parties.

BY ORDER OF THE BOARD OF DIRECTORS



Taiwo Oriretan

Director

Date



Florence Oriretan

Secretary:

Accountant's Report

To Members on Unaudited Financial Statements of Tojora Limited

In accordance with the statement of engagement letter, and in order to assist you fulfill your duties under the Companies Act 1963 to 2014, we have compiled the financial statements of the business which comprise of Income Statement, Statement of Financial Position (Balance sheet) and the related notes from the books of accounts and information and explanation supplied to us by the management of the company.

The report is made to the owner and management of the organization in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been tasked to do, report to the organization's management that we have done so and the state those matters that we have been agreed to them in this report and for no other purposes. To the fullest extent permitted by law, we do not accept or assume responsibilities to anyone other than the management of the organization for our work of this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and other regulatory body like Association of Chartered Certified Accountants (ACCA) and have compiled with the ethical guidance laid down by those institute relating to members undertaking the compilation of financial statements.

We have acknowledged the duties of management to ensure that proper books of accounts have been kept and to prepare financial statements that give true fair and fair view under the Companies Acts 1963 to 2014. In preparing the financial statements the management considered and availed exception of the company from the statutory requirement for audit of the financial statements for this year having satisfied the conditions laid down by the Companies Act 1963 to 2014.

We can confirm that proper books have been kept and appropriate financial reporting standards and laws have been applied. The policies as chosen by the management have been applied consistently and disclosures were sufficient.

We can further confirm that nothing has come to our attention to suggest that information presented to us for the compilation of the financial statements was not the true reflection of the state of affairs of the company

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the books of account or information and explanations as given to us by management. We do not therefore express any opinion on the financial statements.

***ACHIEVERS ACCOUNTANCY
58 CRESTON AVENUE
FINGLAS
D11 HX4F***

TOJORA LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 24 JANUARY 2026

	2026	2025
	€	€
Revenue	33,768	-
Cost of Sales	-	-
Gross Profit	33,768	-
Administrative & General Expenses	32,641	-
Profit/(Loss) on Ordinary Activities before Interest and Tax	1,127	-
Profit /(Loss) on Ordinary Activities before tax	1,127	-
Provision for tax	<u>141</u>	<u>-</u>
profit after tax	<u>986</u>	<u>-</u>

There are no recognised gains or other than those reported those reported for the above financial years.



Taiwo Oriretan




Florence Oriretan

TOJORA LIMITED
STATEMENT OF FINANCIAL POSITION AS AT 24 JANUARY 2026

Current Assets	4	5,627	-
		5,627	-
LIABILITIES AND EQUITY			
Current Liabilities	3	4,541	-
EQUITY & RESERVES			
Stated share Capital		100	-
Retained Earnings		986	-
TOTAL LIABILITIES AND EQUITY		5,627	-

We, as Directors of Tojora Limited stated that:

- a) the company to availing itself of the exemption provided for by chapter 15 part 6 of the Companies Act 2014.
- b) the Company is always availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied.
- c) the shareholders of the company have not served a notice on company under s.334(1) in accordance with s.334(2)
- d) we acknowledge the company's obligation under the companies Act 2014 to adequate accounting records and prepare financial statements which give a true and fair view of the assets, position of the company at the end of its financial year of its profit and loss for such a year and so to otherwise comply with the provision of the Companies Act 2014 relating to financial statements so far as they apply to the company.



 Taiwo Oriretan
 Director



 Florence Oriretan
 Secretary

TOJORA LIMITED
STATEMENT OF CHANGE IN EQUITY AS AT 24 JANUARY 2026

	STATED SHARE CAPITAL	RETAINED EARNING	TOTAL
	€	€	€
At 23 January 2025	100	-	100
Share Premium	-	-	-
Share Issued	-	-	-
Comprehensive Income Statement	-	986	986
At 24 January 2026	<u>100</u>	<u>986</u>	<u>1,086</u>

TOJORA LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 24 JANUARY 2026

GENERAL INFORMATION

TOJORA is a limited liability Company incorporated and domiciled in the Republic of Ireland. The financial statements as at and of the year ended 24 January 2026 comprise the individual statements of the company.

1.0 Statements of accounting policies

The following accounting policies have been prepared applied consistently in dealing with the items which were considered in relation to the company's financial statements

1.1 Statement of Compliance

The financial statements have been prepared under the historical cost convention with accounting standards generally accepted in Ghana and the statute comprising the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and those published by the Auditing Practices Board.

1.2 Basis of Measurement

The financial statements have been prepared under the historical convention.

1.3 Fixed Assets

Tangible fixed assets are carried at cost less accumulated depreciation and provisions for impairment. The cost of an asset is made up of the purchase price of the asset plus any costs directly attributable to bringing the asset into working conditions for its intended use.

Assets under construction are carried at cost less any impairment, loss if any. Legal fees are also included in cost. Borrowing costs are capitalized for assets that need substantial time to prepare the asset for its intended use or sale. As the depreciation method used for other fixed assets, depreciation of such assets begins when they are available for use.

Gains or loss arising on the disposal or retirement of an item of property and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the comprehensive income statement.

1.4 Depreciation

Depreciation is charged so as to write off the cost or valuation of assets, other than land and properties under construction. It is provided on all tangible fixed assets at rates write off or the valuation less estimated residual value, of each asset systematically over its expected useful life.

TOJORA LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 24 JANUARY 2026

.....Continued

Assets acquired under finance lease are depreciated over their expected useful lives on the same basis as owned assets or where shorter, the term of the relevant leases.

The following annual rates of depreciation were applied:

Fixtures, Fittings	15%
Motor vehicle	25%
Leasehold Land and Building	3%
Computer and Software	33.3%
Equipment	15%

1.5 Impairment of fixed assets

The carrying value of intangible and tangible fixed assets is reviewed for impairment if events or changes in circumstances indicate that the carrying amount value may not be recoverable. Under the IFRS, impairment is assessed by comparing the carrying value of an asset with its recoverable amount (being the higher of net realizable value and value in use). Net realizable value is therefore defined as the amount at which an asset could be disposed of net of any direct selling costs. Value in use is defined as the present value of the future cash flows obtainable through continued use of the assets including those anticipated to be realized on its eventual disposal.

2.1 Revenue

In the opinion of the directors, the disclosure required by paragraph 41 of the Schedule to the Companies Act 1963 - 20214 would be seriously prejudicial to the interests of the company and the directors have availed of the exemption contained within paragraph 41 section 5 of Schedule to the Companies Act.

2.2 Revenue Recognition

Turnover represents the total invoice value, excluding value added tax and trade discounts, of sales made during the year. Turnover is recognized on invoice basis. The revenue is measured at fair value of the consideration received or to be received.

2.3 Inventory

Inventories consists stock at various shops at the end of the financial year. Inventories are measured stated at the lower of cost and net realizable value. Cost of inventories is the sum of all costs of purchases, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Average cost method is applied in the calculation of cost inventories. Net realization value represents the estimated selling price less all estimated costs of completion and costs necessary to make a sale.

TOJORA LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 24 JANUARY 2026

.....Continued

2.1 Use of Estimates and Judgment

The preparation of financial statements in conformity with IFRSs requires Management to make judgment, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and the associated assumptions are based on historical experience and other factors that are reasonable under the circumstances, the results of which form the basis of making the judgment about the carrying amounts of assets and liabilities that are not readily apparent from the other sources. Actual results may differ from these estimates.

2.2 Interest Income and Expense

Interest income and expenses are recognised in the statement of income for all instruments measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating the interest income or interest expense over a relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, the Company estimates cash flows considering all contractual terms of the financial instrument but does not consider future credit losses. The calculation includes all fees paid or received between parties to the contract that are an integral part of the instrument. Once a financial asset or a group of similar financial asset has been written down as a result of an impairment loss, interest income is recognised using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss.

2.3 Translations of Foreign Currencies

The Company's functional currency is the Euro (€). In preparing the balance sheet of the Company, transactions in currencies other than Euro (€) are recorded at the rates of exchange prevailing on the dates of the transactions. At each balance sheet date, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the balance sheet date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated. Exchange differences arising on the settlement of monetary items, and on the retranslation of monetary items, are included in the statement of income. Exchange differences arising on the retranslation of non-monetary items carried at fair value are included in the statement of income for the period except for differences arising on the retranslation of non-monetary items in respect of which gains and losses are recognised directly in stakeholder's equity. For such non-monetary items, any exchange component of that gain or loss is also recognised directly in the stakeholders' equity.

TOJORA LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 24 JANUARY 2026

.....Continued

2.4 Cash and Cash Equivalents

For the purpose of cash flow statement cash and cash equivalents include cash and short-term government securities maturing in the months or less from the date of acquisition.

2.5 Leases

The Directors of Ebony Consult Ltd have adopted the tenets of IRFS 16 and the recognize all leases as finance except those with tenor of one year or less with low value that will recognized immediately within the financial of the lease.

2.6 Provision

Provisions for restructuring costs, legal claims and similar events are recognised when: the Company has a present legal or constructive obligation as a result of past events; it is more likely that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated.

2.7 Deferred Taxation

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amount in the financial statements. Deferred income tax is determined using rates [and laws] that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

A deferred tax asset is recognized only to the extent that is probable that future taxable profits will be available against which the asset can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

2.8 Current Taxation

The Company provided for income taxes at the current tax rates on the taxable profits if the Company.

Current tax is the expected tax payable on the taxable income for the year, using tax rates [and laws] that have been enacted or substantially enacted by the balance sheet date, and any adjustment to tax payable in respect of previous years.

2.9 Dividends on Ordinary Shares

Dividends on ordinary shares are recognised on equity in the period in which they are approved by the Company's shareholders.

TOJORA LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 24 JANUARY 2026

.....**Continued**

Dividends for the year that are declared after the balance sheet date are dealt with in the subsequent events notes.

Interim dividends are recognised when paid.

2.10 Borrowings

Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost. Any difference between the amount initially recognised [net of transaction costs] and the redemption value is recognised in the income statement over the period of the borrowings using the effective interest rate method.

Borrowings are classified as non-current liabilities where the Company has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

3	Current Liabilities		€
	Tax		141
	Accountancy fee		1,400
	Director	5	<u>3,000</u>
			<u>4,541</u>
4	Current Asset		
	Bank		4,357
	Receivable		<u>1,270</u>
			<u>5,627</u>
5	Directors' Account		
	01/10/2024 Opening balance		(3,000)
	Addition		<u>-</u>
	30/09/2025 Closing Balance		<u>(3,000)</u>

