

Company registration number 667226 (Republic of Ireland)

**HINDRAES MOON LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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# HINDRAES MOON LIMITED

## COMPANY INFORMATION

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<b>Directors</b>	A Riviere C Amoros
<b>Secretary</b>	A Riviere
<b>Company number</b>	667226
<b>Registered office</b>	5TH FLOOR REAR CONNAUGHT HOUSE, 1 BURLINGTON ROAD DUBLIN 4 DUBLIN IRELAND D04 C5Y6
<b>Accountants</b>	01 ACCOUNTING SERVICES PARIS-LONDON-DUBLIN LIMITED The Tara Building 11-15 Tara St Dublin Ireland D02 RY83

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# HINDRAES MOON LIMITED

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## HINDRAES MOON LIMITED

### DIRECTORS' REPORT

FOR THE YEAR ENDED 30 APRIL 2025

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The directors present their annual report and financial statements for the year ended 30 April 2025.

#### Principal activities

The principal activity of the company continued to be that of conception creation and selling of video games.

#### Results and dividends

The results for the year are set out on .

No ordinary dividends were paid. The directors do not recommend payment of a final dividend.

#### Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

A Riviere  
C Amoros

#### Directors' interests

The directors' and secretary's interests in the shares of the company are as stated below:

	Ordinary of 1c each	
	1 May 2024	30 April 2025
A Riviere	1	1
C Amoros	-	-

#### Supplier payment policy

The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

#### Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are adequate and are discharging their responsibility by:

- \*\*employing qualified and/or experienced staff, and/or
- \*\*ensuring that sufficient company resources are available for the task, and/or
- \*\*liaising with the company's auditors/accountants /seeking external professional accounting advice.
- \*\* location of computer servers.
- \*\*arrangements to guard against falsification of the records.

The accounting records are held at the company's registered office, 5TH FLOOR REAR CONNAUGHT HOUSE, 1 BURLINGTON ROAD DUBLIN 4 DUBLIN IRELAND D04 C5Y6.

#### Small companies exemption

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors' report.

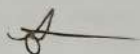
**HINDRAES MOON LIMITED**

**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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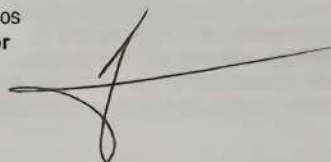
On behalf of the board

A Riviere  
Director



25 September 2025

C Amoros  
Director



## HINDRAES MOON LIMITED

### DIRECTORS' RESPONSIBILITIES STATEMENT

**FOR THE YEAR ENDED 30 APRIL 2025**

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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 (Generally accepted Accounting Practice in 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 that 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 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.


On behalf of the board

A Riviere  
Director



25 September 2025

C Amoros  
Director



## HINDRAES MOON LIMITED

### REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF HINDRAES MOON LIMITED

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In order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of HINDRAES MOON LIMITED for the year ended 30 April 2025 which comprise, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/ie/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the board of directors of HINDRAES MOON LIMITED, as a body, in accordance with the terms of our engagement letter dated 14 October 2021. Our work has been undertaken solely to prepare for your approval the financial statements of HINDRAES MOON LIMITED and state those matters that we have agreed to state to the board of directors of HINDRAES MOON LIMITED, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [https://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than HINDRAES MOON LIMITED and its board of directors as a body for our work or for this report.

We have carried out this engagement in accordance with Technical Factsheet 163 *Audit Exempt Companies - ACCA Accounts Preparation Report* issued by the Association of Chartered Certified Accountants and have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements.

It is your duty to ensure that HINDRAES MOON LIMITED has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and result of HINDRAES MOON LIMITED. You consider that HINDRAES MOON LIMITED is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of HINDRAES MOON LIMITED. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

#### 01 ACCOUNTING SERVICES PARIS-LONDON-DUBLIN LIMITED

Certified Chartered Accountants

The Tara Building

11-15 Tara St

Dublin

D02 RY83

Ireland

25 September 2025

**HINDRAES MOON LIMITED****BALANCE SHEET****AS AT 30 APRIL 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Current assets</b>					
Debtors	2	1		1	
<b>Net current assets</b>			1		1
<b>Capital and reserves</b>					
Called up share capital presented as equity	3		1		1

We, as directors of HINDRAES MOON LIMITED, state that:

- (a) The company is availing itself of the exemption provided for by Chapter 16 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 365(2) are satisfied.
- (c) We acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- (d) We hereby certify that we have relied on the specific exemption contained in section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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.

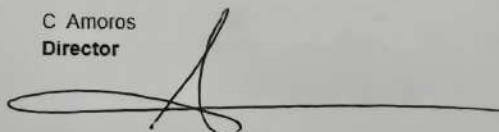
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 25 September 2025 and are signed on its behalf by:

A Riviere  
Director



C Amoros  
Director



## HINDRAES MOON LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

#### 1 Accounting policies

##### Company information

HINDRAES MOON LIMITED is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is 5TH FLOOR REAR CONNAUGHT HOUSE,, 1 BURLINGTON ROAD, DUBLIN 4, DUBLIN, IRELAND, D04 C5Y6 and its company registration number is 667226.

##### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 2 Debtors

	2025	2024
	€	€
Amounts falling due within one year:		
Other debtors	1	1
	==	==

#### 3 Share capital

	2025	2024	2025	2024
	Number	Number	€	€
Ordinary share capital				
Authorised equity				
Issued and fully paid				
Ordinary of 1c each	100	100	1	1
	==	==	==	==

#### 4 Approval of financial statements

The directors approved the financial statements on 25 September 2025.