

Actiona Placements Limited

CRO Number: 634209

Unaudited Financial Statements

For the year ended 31<sup>ST</sup> December 2025

<b>Contents</b>	<b>Page</b>
Name of Directors and other information	1
Balance Sheet	2
Notes to the Financial Statements	3

#### **Names of Directors and Other Information**

Company Registration No: 634209

Place of registration: 96 Dale Road, Stillorgan Co Dublin, Dublin

Legal form of Company: Private Company limited by shares

Registered office: 96 Dale Road, Stillorgan Co Dublin, Dublin

Director: Luis Ruiz Herrera

Secretary: Jonathon Mc Namara

Auditor: not applicable

Bankers: AIB

Solicitors: not applicable

## Actiona Placements Ltd

BALANCE SHEET AS AT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2025

	Current Year	Previous Year
	Euro	Euro
	2025	2024
<b>ASSETS</b>		
Called up share capital not paid	-	-
Fixed Assets	-	-
Current Assets	479248	467547
Prepayments and accrued income	-	-
<b>CAPITAL, RESERVES AND LIABILITES</b>		
Capital and reserves	479248	467547
Provisions for liabilities	-	-
Creditors (1)	-	-
Accruals and deferred income	-	-

(A micro company is not obliged to prepare a Directors Report under section 325 Companies Act 2014 as amended by section 41 of the Companies (Accounting) Act 2017, as long as the information required under section 328 is included as a note or a footnote to the balance sheet).

I Luis Ruiz Herrera, as director of Actiona Placements 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

Luis Ruiz Herrera

Director

Date 19<sup>th</sup> March

(1) Creditors: Amounts falling due within one year and after one year shall be shown separately

## **Notes to the Financial Statements**

For the year ended 31<sup>ST</sup> December 2025

### **1 General information**

Actiona Placements Limited is a private company limited by shares and is registered in the Republic of Ireland. The Company registration number is 634209 and the address of the registered office is 96 Dale Road, Stillorgan Co Dublin.

### **2 Statement of compliance**

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

Micro Companies follow Schedule 3B of the Companies Act 2014 as inserted by Companies (Accounting) Act 2017 with relation to Accounting Principles, Form and Content of financial statements.

### **3 Accounting policies**

#### **BASIS OF PREPARATION**

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

#### **TURNOVER**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have transferred to the buyer, usually on dispatch 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.

#### **TAXATION**

Tax is recognized on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognized.

#### **GOODWILL**

Goodwill arises on business combinations and represents the excess of cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

Goodwill is initially recorded at cost, and is subsequently stated at cost less any accumulated amortization and accumulated impairment losses. It is amortized on a straight-line basis over the useful economic life of the asset. Where a reliable estimate of the useful life of goodwill cannot be made, the life is presumed not to exceed ten years.

#### **INTANGIBLE ASSETS**

Intangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated amortization and accumulated impairment losses.

Amortization is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill 25% straight line

#### TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land and buildings Straight line over 40 years

Plant and machinery 25% straight line

Fixtures and fittings 25% straight line

#### IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### STOCKS

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

#### FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognized only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognized at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognized in profit or loss less any impairment losses recognized to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognized in profit or loss, plus accumulated interest income or expense recognized to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognized in profit or loss immediately.

Any reversals of impairment are recognized in profit or loss immediately.

#### PROVISION FOR LIABILITIES

Provisions are recognized when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognized as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognized are recognized in profit or loss unless the provision was originally recognized as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognized in finance costs in profit or loss in the period it arises.

#### DEFINED CONTRIBUTION PENSION PLAN

Contributions to defined contribution plans are recognized as an expense in the period in which the related service is provided. Prepaid contributions are recognized as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognized in finance costs in profit or loss in the period in which it arises.

#### **4 Fixed asset impairments and reversals**

There are no impairments within Actiona Placements Limited as of the 31<sup>st</sup> December 2024 in relation to fixed assets.

#### **5 Assets or liabilities relating to more than one item on the balance sheet**

There are no creditors in the Company Balance Sheet as there are no loans or external finance in the Company as all funding comes from internal resources within the Company.

## 6 Directors' transactions

The company doesn't have any loans to the single director of the Company as of the 31<sup>st</sup> of December 2025

## 7 Guarantees and other financial commitments

The Company has no capital commitment on any asset so no securities have been given in respect of it.

## 8 Appropriation of profit and loss account

	Current Year	Previous Year
	2025	2024
	Euro	Euro
Profit/ (loss) brought forward at the start of the financial year	132, 547	110, 847
Profit/loss for the financial year	11, 701	21, 700
Dividends Paid	-	-
<b>Profit/ (loss) carried forward at the end of the financial year</b>	<b>144, 248</b>	<b>132, 547</b>