

New Moon Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

New Moon Limited
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New Moon Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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", applying Section 1A of that Standard, 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.

Signed on behalf of the board

Phillippe Benaksas
Director

24 February 2026

Mary Rynne
Director

24 February 2026

New Moon Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Stocks	5	67,400	68,600
Debtors	6	39,770	31,599
Cash and cash equivalents		462,154	428,656
		<u>569,324</u>	<u>528,855</u>
Creditors: amounts falling due within one year	7	<u>(33,844)</u>	<u>(44,486)</u>
Net Current Assets		<u>535,480</u>	<u>484,369</u>
Total Assets less Current Liabilities		<u><u>535,480</u></u>	<u><u>484,369</u></u>
Capital and Reserves			
Called up share capital presented as equity		254	254
Retained earnings		535,226	484,115
Equity attributable to owners of the company		<u><u>535,480</u></u>	<u><u>484,369</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of New Moon 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 and the small companies' regime.

Approved by the board on 24 February 2026 and signed on its behalf by:

Phillippe Benaksas
 Director

Mary Rynne
 Director

New Moon Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	254	431,992	432,246
Profit for the financial year	-	52,123	52,123
At 31 December 2024	254	484,115	484,369
Profit for the financial year	-	51,111	51,111
At 31 December 2025	254	535,226	535,480

New Moon Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

New Moon 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 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

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:

Plant and machinery	-	25% Straight Line
Fixtures, fittings and equipment	-	25% Straight Line

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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stockss are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 4).

	2025 Number	2024 Number
Staff	<u>4</u>	<u>4</u>

New Moon Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

4. Tangible assets			
	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2025	911	5,535	6,446
	<hr/>	<hr/>	<hr/>
At 31 December 2025	911	5,535	6,446
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 January 2025	911	5,535	6,446
	<hr/>	<hr/>	<hr/>
At 31 December 2025	911	5,535	6,446
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 December 2025	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
5. Stocks		2025	2024
		€	€
Finished goods and goods for resale		67,400	68,600
		<hr/> <hr/>	<hr/> <hr/>
The replacement cost of stock did not differ significantly from the figures shown.			
6. Debtors		2025	2024
		€	€
Directors' current accounts		30,599	31,599
Taxation		9,171	-
		<hr/>	<hr/>
		39,770	31,599
		<hr/> <hr/>	<hr/> <hr/>
7. Creditors		2025	2024
Amounts falling due within one year		€	€
Taxation		28,002	35,092
Other creditors		1,442	2,007
Accruals		4,400	7,387
		<hr/>	<hr/>
		33,844	44,486
		<hr/> <hr/>	<hr/> <hr/>
8. Income Statement			
		2025	2024
		€	€
At 1 January 2025		484,115	431,992
Profit for the financial year		51,111	52,123
		<hr/>	<hr/>
At 31 December 2025		535,226	484,115
		<hr/> <hr/>	<hr/> <hr/>

New Moon Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. Directors' remuneration	2025	2024
	€	€
Remuneration	92,527	92,600
Pension contributions	54,000	36,000
	<u>146,527</u>	<u>128,600</u>

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 24 February 2026.