

Company Number: 687009

JARAGUAR LIMITED
Unaudited Abridged Financial Statements
For the financial year ended 30 April 2025

Jaraguar Limited

CONTENTS

	Page
Director's and Other Information	3
Director's Responsibilities Statement	4 - 5
Balance Sheet	6 - 7
Notes to the Financial Statements	8

Jaraguar Limited
DIRECTOR'S AND OTHER INFORMATION

Directors	Anthony Marechal Claude Marechal
Secretary	Anthony Marechal
Company Number	687009
Registered Office	Pod 2, The Old Station House, 15A Main Street Blackrock, Dublin A94 T8P8, Ireland

Jaraguar Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

For the financial year ended 30 April 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to accountants, all the company's accounting records and provided all the information, books

and documents necessary for the compilation of the financial statements. The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

Signed on behalf of the board



Anthony Marechal
Director



Claude Marechal
Director

30 November 2025

Jaraguar Limited

BALANCE SHEET

As at 30 April 2025

		2025	2024
	<i>Notes</i>		
		€	€
<i>Notes</i>			
Current assets	2	174,425	153,326
Creditors: amount falling due within one year	2	(38,677)	(25,881)
Net current assets		135,748	127,445
Total assets less current liabilities		135,748	127,445
Provisions for liabilities		(3,190)	(1,920)
Net Liabilities		132,558	125,525
Capital and Reserve	3	132,558	125,525

We as Director of Jaraguar 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 (as a micro company). 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 micro companies' regime.

Approved by the Director's and authorized for issue on 30 November 2025:



Anthony Marechal

Director



Claude Marechal

Director

Jaraguar Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

For the financial year ended 30 April 2025

1. GENERAL INFORMATION

Jaraguar Limited is a company limited by shares incorporated in the Republic of Ireland. The registered office of the company is Pod 2, The Old Station House, 15A Main Street, Blackrock, Dublin A94 T8P8, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Share capital of the company

Ordinary share capital

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

3. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorized for issue by the board on 30 November 2025.