

CRO No. 633974

Ludit Limited

Abridged Accounts

for the Year Ended 31st December 2025

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.



Jacqueline McLoughlin
Secretary



Des Donegan
Director

Ludit Limited

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Directors and other information

Director	Des Donegan
Secretary	Jacqueline McLoughlin
Company Number	633974
Registered Office	4 Devon Place The Crescent Galway
Accountants	Donegan & Associates Accountants, Taxation & Financial Advisers Brighton House 121 Lower Rathmines Road Dublin 6

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Extract from the Directors' report in accordance with section 329 of the Companies Act 2014

Directors and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are stated below:

	Ordinary Shares 31/12/2025	Ordinary Shares 31/12/2024
Jacqueline McLoughlin	0	0
Des Donegan	0	0

The original report was approved by the board on 4th March 2026 and signed on its behalf by Des Donegan.

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Statement of Directors Responsibilities and Declaration on Unaudited Financial Statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the state of affairs of the company and of the profit or loss of the company for that year.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently ;
- make judgments and estimates that are reasonable and prudent ;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statement are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements set out on pages 4 to 6.

- The directors approve these financial statements and confirm that they are 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 directors confirm that they have had made available to Donegan & Associates, Accountants, Taxation & Financial Advisers all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 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 31st December 2025.

On behalf of the board



Des Donegan
Director

Date: 4th March 2026

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Abridged balance sheet
as at 31st December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	3	998,710	998,710
Current assets			
Debtors	4	0	0
Cash at bank and in hand		<u>100</u>	<u>100</u>
		100	100
Creditors: amounts falling due within one year	5	<u>(7,500)</u>	<u>(7,500)</u>
Net current assets		(7,400)	(7,400)
Total assets less current liabilities		<u>991,310</u>	<u>991,310</u>
Creditors: amounts falling due after one year	6	(100,000)	(100,000)
Net assets		<u>891,310</u>	<u>891,310</u>
Capital & Reserves			
Called up Share Capital	7	100	100
Profit & loss account		891,210	891,210
Equity shareholders' funds		<u>891,310</u>	<u>891,310</u>

The directors state that:

- The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The company is availing itself of the exemption on the grounds that the conditions specified in Section 358 are complied with,
- No notice under subsection (1) of Section 334 has in accordance with subsection (2) of that section been served on the company, and
- They 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 state of the assets, liabilities and financial position of the company at the end of its financial year and of its profit and loss for 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.
- The company has relied on the specified exemptions contained in Section 352 Companies Act 2014; 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

The abridged accounts were approved by the Board on 4th March 2026 and signed on its behalf by


Des Donegan
Director

The notes on pages 5 to 6 form an integral part of these financial statements.

Ludit Limited

**Notes to the Abridged Financial Statements
for the year ended 31st December 2025**

1 Statement of 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.

1.1 Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and 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 Financial Reporting Council.

1.2 Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS 1 (revised 1996) Cash Flow Statements, it has not prepared a cash flow statement.

1.3 Turnover policy

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

1.4 Tangible assets and depreciation

Tangible assets are stated at cost less and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is not provided on all tangible assets.

1.5 Taxation

The yearly charge is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2 Employees

There were no employees during the period apart from the director.

3 Tangible assets

	2025	2024
	€	€
Freehold property	<u>998,710</u>	<u>998,710</u>

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Notes to the Abridged Financial Statements
for the year ended 31st December 2025

.....continued

4 Debtors	2025	2024
	€	€
Trade debtors	0	0
Other debtors	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
5 Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Loans & other borrowings</i>		
Bank overdraft	0	0
Payments received on account	0	0
<i>Other creditors</i>		
Trade creditors	0	0
Other creditors		
Accruals	7,500	7,500
<i>Taxation Creditors</i>		
Corporation Tax	0	0
VAT	0	0
	<u>7,500</u>	<u>7,500</u>
	<u>7,500</u>	<u>7,500</u>
6 Creditors: amounts falling due within one year	2025	2024
	€	€
Inter Co: Crestbury Ltd	<u>100,000</u>	<u>100,000</u>
	<u>100,000</u>	<u>100,000</u>
7 Called up share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid share capital		
100 Ordinary Shares of €1 each	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>

8 Accounting periods

The current accounts are for the full year.

9 Approval of Financial Statements

The financial statements were approved by the Board on 4th March 2026.