

Company Number: 769108

LUCKY EARTH LIMITED

Abridged Unaudited Financial Statements

for the period from 02 August 2024 to 31 December 2025

Lucky Earth Limited

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Lucky Earth Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period ended 31 December 2025

The directors are responsible for preparing the Director's 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 period. Under the 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", 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 period end date and of the profit or loss of the company for the financial period 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 Director's 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

Directors: Oleksandr Martyniuk

Nataliia Martyniuk

5 February 2026

Lucky Earth Limited

BALANCE SHEET

As at 31st December 2025

	€
<u>Current Assets</u>	
Cash at bank and in hand	5
Creditors: amounts falling due within one year	(293)
Total assets less current liabilities	(288)
Creditors: amounts falling due after more than one year	(796)
Net liabilities	(1,084)
<u>Capital and Reserves</u>	
Called-up share capital	100
Profit and loss account	(1,184)
Shareholders' Funds	(1,084)

We, as Directors of Lucky Earth 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 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; 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.

Approved by the board on 5 February 2026 and signed on its behalf by:

Directors: Oleksandr Martyniuk

Nataliia Martyniuk

Lucky Earth Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital	Retained earnings	Total
	€	€	€
At 02 August 2024	-	-	-
Loss for the financial period	100	(1,184)	(1,084)
At 31 December 2025	100	(1,184)	(1,084)

Lucky Earth Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

1. General Information

Lucky Earth Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 769108. The registered office of the company is Orchard House 56 Main Street Rathfarnham Dublin 14, Ireland. 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by the Companies Act 2014.

Cash flow statement

The company has availed of the exemption from the requirement to prepare a cash flow statement in accordance with FRS 102.

Revenue recognition

Revenue is recognised when earned and measurable.

Expenses

Expenses are recognised in the period in which they are incurred.

Cash at bank and in hand

Cash comprises balances held with financial institutions.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102. Financial liabilities are recognised at amortised cost.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Ordinary share capital

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

3. Creditors

Creditors: amounts falling due within one year	€293
Trade creditors	€293
Creditors: amounts falling due after more than one year	€796
Director loan	€796

The balance of €796 represents amounts advanced by the director to the company to fund operating expenses. The loan is unsecured, interest-free and has no fixed repayment terms. The director has confirmed that repayment will not be demanded within the next twelve months.

4. Profit & loss movement note

Profit and loss account

At 02 August 2024	€0
Loss for the reporting period	(€1,184)
At 31 December 2025	(€1,184)

5. Going concern

The company incurred a loss of €1,184 during the financial period and, as at the balance sheet date, had net current liabilities of €288 and net liabilities of €1,084.

These conditions indicate the existence of a material uncertainty which may cast significant doubt on the company's ability to continue as a going concern.

Notwithstanding this, the financial statements have been prepared on a going concern basis. The director has confirmed their intention to provide ongoing financial support to the company and not to seek repayment of amounts due in the foreseeable future.

On this basis, the director considers it appropriate to prepare the financial statements on a going concern basis.

6. Post-Balance Sheet Events

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

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 5 February 2026.