

**OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014**

**Company Name: LINART CAREER SOLUTIONS LIMITED
Company Number: 746479
Financial Year: 31 December 2025**

CERTIFICATE:

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 member(s).

Linda Ajimo
Signature: _____
Secretary

Name: LINDA AJIMO

Date: 11/02/2026

Artur Sokol
Signature: _____
Director

Name: ARTUR SOKOL

Date:

CRO Number - 746479

LINART CAREER SOLUTIONS LIMITED
Audit Exempt Abridged Financial Statements
Year Ended 31 December 2025

LINART CAREER SOLUTIONS LIMITED

Year Ended 31 December 2025

Contents

	Page
Directors and other information	4
Balance sheet	6 – 7
Notes to the financial statements	8 - 12

LINART CAREER SOLUTIONS LIMITED

Year Ended 31 December 2025

Directors and Other Information

Directors	Mr Artur Sokol
Secretary	Mrs Linda Ajimo
Accountants	Income Venue Limited 3 Oakleigh Dunmore East Co. Waterford
Bankers	Revolut 2 Dublin Landings North Dock Dublin 1
Registered Office	602 The Cubes 1 Beacon South Quarter Sandyford Dublin 18

LINART CAREER SOLUTIONS LIMITED

Abridged Financial Statements

For the Year Ended 31 December 2025

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 6 to 11.

- 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 judgments 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 made available to Income Venue Limited, 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 31 December 2025.

On behalf of the board

Artur Sokol

Artur Sokol
Director

Linda Ajimo

Linda Ajimo
Secretary

DATE: 11 February 2026

LINART CAREER SOLUTIONS LIMITED

Abridged Financial Statements

For the Year Ended 31 December 2025

Balance Sheet

	2025	2024
	€	€
Notes		
Called Up Share Capital Not Paid	----	----
Fixed Assets	3,766	----
Current Assets	41,582	4,176
Prepayments and accrued income	<u>3,876</u> 45,458	<u>802</u> 4,978
Creditors: Amounts falling within one year	<u>(7,846)</u>	<u>(2,466)</u>
Net Current Assets	37,612	2,512
Total assets less current liabilities	<u>41,378</u>	<u>2,512</u>
Capital and Reserves	<u>41,378</u>	<u>2,512</u>

We, as director(s) of LINART CAREER SOLUTIONS 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 is complied with,

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

(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 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.

LINART CAREER SOLUTIONS LIMITED

Balance Sheet

At 31 December 2025

We, as directors of Linar Career Solutions Limited state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company that qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro entities regime and in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to the Micro Entities Regime'. The financial statements were approved by the Board of Directors on 11 February 2026 and authorised for issue on 11 February 2026.

They were signed on its behalf by

Artur Sokol

Linda Ajimo

Mr Artur Sokol
Director
Date: 11 February 2026

Mrs Linda Ajimo
Secretary

LINART CAREER SOLUTIONS LIMITED

Year Ended 31 December 2025

Notes to the Financial Statements

The significant accounting policies adopted by the Company and applied consistently are as follows:

1. ACCOUNTING POLICIES

The company's registered office is 602 The Cubes 1, Beacon South Quarter, Sandyford, Dublin 18. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 746479.

(a) Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including 'The Financial Reporting Standard applicable to the Micro-Entities Regime – 'FRS 105', the Companies Act 2014.

(b) Currency

(i) Functional currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions or the contract rate.

At each period end foreign currency monetary items are translated using the closing rate or the contract rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction.

All foreign exchange gains and losses are presented in the profit and loss account within 'Other expenses'.

(c) Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest or the cash price for the goods or services where material and recognised as other income on a straight line basis over the terms of the agreement.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage

LINART CAREER SOLUTIONS LIMITED

Year Ended 31 December 2025

Notes to the Financial Statements

of completion method based on the actual service performed as a percentage of the total services to be provided.

(d) Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

(e) Tangible fixed assets including investment property

(i) Cost

Tangible fixed assets including investment properties are recorded at historical cost, less accumulated depreciation and impairment losses. Cost includes prime cost and overheads incurred in financing the construction of tangible fixed assets. In accordance with Section 20 of FRS 105 interest costs are not capitalised.

(ii) Depreciation

Depreciation is provided on tangible fixed assets and investment property, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to tangible fixed assets are as follows:

Office Equipment, fixtures & fittings	12½% straight line on cost
---------------------------------------	----------------------------

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Land is not depreciated

(iii) Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped

LINART CAREER SOLUTIONS LIMITED

Year Ended 31 December 2025

Notes to the Financial Statements

at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

(f) Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment. Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

(g) Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

(h) Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred

LINART CAREER SOLUTIONS LIMITED

Year Ended 31 December 2025

Notes to the Financial Statements

on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

(i) Employee Benefits

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans. *Short term benefits*
Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(i) *Annual bonus plans*

The company recognises a provision and an expense for bonuses where the company has a legal or constructive obligation as a result of past events and a reliable estimate can be made.

(ii) *Defined contribution pension plans*

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(j) Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

LINART CAREER SOLUTIONS LIMITED

Year Ended 31 December 2025

Notes to the Financial Statements

2. Holding of own shares/holding company shares

The company holds the following class of its own shares:

	2025	2025
A Ordinary shares of €1 each	€	Number
At 1 January (consideration paid of €1)	100	100
Cancellations	--	----
Redemptions from members	--	----
Closing balance	<u>100</u>	<u>100</u>
% of own shares held		100%

3. Movement on profit and loss reserves

	2025	2024
	€	€
Profit and loss reserves brought forward at 1 January 2025	2,412	--
Profit for the financial year	38,866	2,412
Dividend declared and paid	--	--
Dividend declared but unpaid at period end	--	--
Profit and loss reserve at 31 December 2025	<u>41,278</u>	<u>2,412</u>