

Company Number: 624430

EAF Irish Angels Nominees 9 Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

EAF Irish Angels Nominees 9 Ltd

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EAF Irish Angels Nominees 9 Ltd DIRECTOR AND OTHER INFORMATION

Director	James Eivers
Company Secretary	Copley Investments Limited
Company Number	624430
Registered Office and Business Address	Garrycloyne House, Garrycloyne, Blarney Cork T23 PY76 Ireland
Accountants	T A Sheehan & Co Statutory Audit Firm Copley Street Cork Ireland
Bankers	Allied Irish Bank PLC, 66 South Mall, Cork.
Solicitors	Dillon Eustace 33 Sir John Rogerson's Quay Dublin D02XK09 Ireland

EAF Irish Angels Nominees 9 Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 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 that law, the director has 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 director must not approve the financial statements unless they 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they 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 they has made available 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 their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 August 2025."

Signed on behalf of the board

James Eivers
Director

Date: 25/03/26

EAF Irish Angels Nominees 9 Ltd

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	6	<u>363,981</u>	<u>434,781</u>
Current Assets			
Debtors	7	23,350	-
Cash and cash equivalents		<u>4,128</u>	<u>51</u>
		<u>27,478</u>	<u>51</u>
Creditors: amounts falling due within one year	8	<u>(394,979)</u>	<u>(436,279)</u>
Net Current Liabilities		<u>(367,501)</u>	<u>(436,228)</u>
Total Assets less Current Liabilities		<u>(3,520)</u>	<u>(1,447)</u>
Capital and Reserves			
Called up share capital presented as equity		1	1
Retained earnings		<u>(3,521)</u>	<u>(1,448)</u>
Equity attributable to owners of the company		<u>(3,520)</u>	<u>(1,447)</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.

I as Director of EAF Irish Angels Nominees 9 Ltd, 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) I 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 25/03/26 and signed on its behalf by:

James Eivers
Director

EAF Irish Angels Nominees 9 Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2023	1	51	52
Loss for the financial year	-	(1,499)	(1,499)
At 31 August 2024	1	(1,448)	(1,447)
Loss for the financial year	-	(2,073)	(2,073)
At 31 August 2025	1	(3,521)	(3,520)

EAF Irish Angels Nominees 9 Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

EAF Irish Angels Nominees 9 Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is Garrycloyne House,, Garrycloyne,, Blarney, Cork, T23 PY76, Ireland which is also the principal place of business of the company. The principal activity of the company is to hold shares on behalf of its shareholder the European Angels Fund S.C.A. Sicar 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.

Statement of compliance

The financial statements of the company for the financial year ended 31 August 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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

EAF Irish Angels Nominees 9 Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. 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. Significant accounting judgements and key sources of estimation uncertainty

In the process of applying its accounting policies, the company is required to make certain estimates, judgements and assumptions that it believes are reasonable based on the information available. These judgements, estimates and assumptions affect the amounts of assets and liabilities at the date of the financial statements and the amounts of revenues and expenses recognised during the reporting periods presented.

On an ongoing basis, the Company evaluates its estimates using historical experience, consultation with experts and other methods considered reasonable in the particular circumstances. Actual results may differ significantly from the estimates, the effect of which is recognised in the period in which the facts that give rise to the revision become known.

The directors consider the value of unlisted investments to be the key source of estimation uncertainty within the financial statements.

4. Going concern

After reviewing the company's forecasts, plans and financial projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

5. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

6. Investments

Investments	Other unlisted investments €	Total €
Cost		
At 1 September 2024	434,781	434,781
Disposals	(70,800)	(70,800)
	<u>363,981</u>	<u>363,981</u>
At 31 August 2025	<u>363,981</u>	<u>363,981</u>
Net book value		
At 31 August 2025	<u><u>363,981</u></u>	<u><u>363,981</u></u>
At 31 August 2024	<u><u>434,781</u></u>	<u><u>434,781</u></u>

7. Debtors

	2025	2024
	€	€
Other debtors	<u><u>23,350</u></u>	<u><u>-</u></u>

EAF Irish Angels Nominees 9 Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to connected parties (Note 12)	393,995	434,795
Director's current account (Note 11)	-	500
Accruals	984	984
	394,979	436,279

9. Income Statement

	2025	2024
	€	€
At 1 September 2024	(1,448)	51
Loss for the financial year	(2,073)	(1,499)
At 31 August 2025	(3,521)	(1,448)

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

11. Director's transactions

The following amounts are repayable to the director:

	2025	2024
	€	€
James Eivers	-	500

12. Related party transactions

The following amounts are due to other connected parties:

	2025	2024
	€	€
European Angels Fund S.C.A. SICAR	393,995	434,795

EAF Irish Angels Nominees 9 Limited and the European Angels Fund S.C.A. SICAR are related parties.

EAF Irish Angels Nominees 9 Limited holds shares, in a number of companies, for the European Angels Fund S.C.A. SICAR. These shares are held in trust.

13. Controlling interest

European Angels Fund S.C.A. SICAR is considered by the director to be the company's ultimate controlling party as it holds 100% of the ordinary share capital of the company.

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 25/03/26.