

Company registration number: **769326**

**Neco Choice Ltd**  
**Unaudited Abridged Financial Statements**  
**for the period ended 30 June 2025**



# Neco Choice Ltd

## Balance Sheet (continued)

30 June 2025

These financial statements were approved by the board of directors and authorised for issue on 19 February 2026, and are signed on behalf of the board by:

\_\_\_\_\_  
Cornelius Cotter  
Director

\_\_\_\_\_  
Anne Marie Griffin  
Director

Company registration number: 769326

# Neco Choice Ltd

## Notes to the Financial Statements

Period ended 30 June 2025

### 1 General information

Neco Choice Ltd is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 769326 and the address of the registered office is WALLSTOWN, CASTLETOWNROCHE, MALLOW, CORK, IRELAND, P51 VY92, Ireland.

### 2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

### 3 Accounting policies

#### BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

#### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### STOCKS

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

#### FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

# Neco Choice Ltd

## Notes to the Financial Statements (continued)

### Period ended 30 June 2025

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

#### 4 Appropriation of profit and loss account

	Period from 7 Aug 2024 to 30 Jun 2025
	€
<b>At start of period</b>	-
Loss for the financial period	(3,035)
<b>At end of period</b>	<u>(3,035)</u>
	<u><u>(3,035)</u></u>