

Company registration number: 478097

Top Results Limited

Unaudited abridged financial statements

for the financial year ended 31 December 2025

Top Results Limited

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Top Results Limited

Directors and other information

Directors	Victor Covic Gabriela Nora Covic
Secretary	Victor Covic
Company number	478097
Registered office	24 Boraimhe Laurels Swords Co. Dublin
Business address	24 Boraimhe Laurels Swords Co. Dublin
Accountants	Leahy O' Riordan Chartered Accountants 1-2 Marino Mart Fairview Dublin 3
Bankers	AIB Bank Swords Co. Dublin

Top Results Limited

Directors' responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.



Victor Covic
Director



Gabriela Nora Covic
Director

12 March 2026

Top Results Limited

Balance sheet
As at 31 December 2025

	2025 €	2024 €
Current assets	144,462	126,153
Creditors: amounts falling due within one year	<u>(9,318)</u>	<u>(10,576)</u>
Net current assets	<u>135,144</u>	<u>115,577</u>
Total assets less current liabilities	135,144	115,577
Accruals and deferred income	(2,984)	(2,984)
Net assets	<u><u>132,160</u></u>	<u><u>112,593</u></u>
Capital and reserves	<u><u>132,160</u></u>	<u><u>112,593</u></u>

We, as directors of Top Results 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the Micro Companies Regime.

These abridged financial statements were approved by the board of directors on 12 March 2026 and signed on behalf of the board by:

Victor Covic
Director



Gabriela Nora Covic
Director



Top Results Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Top Results Limited for the financial year ended 31 December 2025.

Top Results Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 478097). The Registered Office is 24 Boroimhe Laurels, Swords, Co. Dublin, which is also the principal place of business of the company.

Currency

The financial statements have been presented in the Euro currency (€).

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 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of services falling within the company's ordinary activities. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Retirement benefit costs

The company operates a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to the retirement benefit scheme are treated as assets or liabilities.

Top Results Limited

Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Financial Instruments

Ordinary share capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for services rendered to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the profit and loss account in that financial year.

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	112,493	102,353
Profit for the financial year	19,567	10,140
At the end of the financial year	<u>132,060</u>	<u>112,493</u>

4. Capital commitments

The company had no material capital commitments at the year ended 31st December 2025.

5. Contingent liabilities

The company had no material contingent liabilities at the year ended 31 December 2025.

6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 12 March 2026.