

Company Number: 250037

Red Dot Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Red Dot Limited
CONTENTS

	Page
Directors' Responsibilities Statement	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6 - 9

Red Dot Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors are responsible for preparing the Directors' 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 year. Under that 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 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 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 Directors' 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

Elizabeth Scully
Director

Peter Moreton
Director

18 March 2026

Red Dot Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Financial assets	8	<u>509,129</u>	<u>510,853</u>
Current Assets			
Cash and cash equivalents		163,687	163,545
Creditors: amounts falling due within one year	9	<u>(107,357)</u>	<u>(99,437)</u>
Net Current Assets		<u>56,330</u>	<u>64,108</u>
Total Assets less Current Liabilities		<u><u>565,459</u></u>	<u><u>574,961</u></u>
Capital and Reserves			
Called up share capital presented as equity		200	200
Retained earnings		<u>565,259</u>	<u>574,761</u>
Equity attributable to owners of the company		<u><u>565,459</u></u>	<u><u>574,961</u></u>

We as Directors of Red Dot 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 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 18 March 2026 and signed on its behalf by:

Elizabeth Scully
Director

Peter Moreton
Director

Red Dot Limited
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	200	553,880	554,080
Profit for the financial year	-	20,881	20,881
At 30 June 2024	200	574,761	574,961
Loss for the financial year	-	(9,502)	(9,502)
At 30 June 2025	200	565,259	565,459

Red Dot Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Red Dot Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 250037. The registered office of the company is Killeenbrack, Streamstown, Westmeath, Ireland which is also the principal place of business of the company. The principal activity of the Company is investments. 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 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Financial assets

Investments held as fixed assets in listed Company Shares are stated at market value at each Balance Sheet date. Gains and losses on remeasurement are recognised in the profit and loss for the period.

Investments held as fixed assets in unlisted Company Shares whose market value can be reliably determined are remeasured at market value at each Balance Sheet date. Gains and losses on remeasurement are recognised in the profit and loss for the period. Where market value cannot be reliably determined, such investments are listed at historic cost less impairment value.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

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.

Red Dot Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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 Statement of Financial Position 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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
(Profit)/loss on disposal of intangible fixed assets	<u>(1,320)</u>	<u>6,448</u>

4. Income from investments	2025	2024
	€	€
Investment income	<u>12,493</u>	<u>12,910</u>

Income on Investments is recognised in the profit and loss account as Income when received or receivable.

5. Other Gains and Losses	2025	2024
	€	€

Fair value gains and losses are as follows:

Investments in shares	<u>(524)</u>	<u>46,266</u>
-----------------------	--------------	---------------

6. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025	2024
	Number	Number
Directors	<u>2</u>	<u>2</u>

Red Dot Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

7. Tax on (loss)/profit

	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax (Note 7 (b))	<u>2,857</u>	<u>2,750</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland. The differences are explained below:

	2025	2024
	€	€
(Loss)/profit taxable at 0.00%	<u>(6,645)</u>	<u>23,631</u>
Effects of:		
Close company surcharge	1,511	1,421
Foreign Dividend Income taxed at 12.5%	950	892
Foreign Income taxed at 25%	<u>396</u>	<u>437</u>
Total tax charge for the financial year (Note 7 (a))	<u>2,857</u>	<u>2,750</u>

8. Financial fixed assets

	Listed investments	Total
	€	€
Investments		
Cost or Valuation		
At 1 July 2024	510,853	510,853
Disposals	(1,200)	(1,200)
Revaluations	(524)	(524)
At 30 June 2025	<u>509,129</u>	<u>509,129</u>
Net book value		
At 30 June 2025	<u>509,129</u>	<u>509,129</u>
At 30 June 2024	<u>510,853</u>	<u>510,853</u>

9. Creditors
Amounts falling due within one year

	2025	2024
	€	€
Taxation	307	451
Directors' current accounts (Note 13)	104,443	96,833
Accruals	<u>2,607</u>	<u>2,153</u>
	<u>107,357</u>	<u>99,437</u>

10. Financial Instruments

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments.

	2025	2024
	€	€
Financial assets measured at fair value through profit or loss		
Listed Investments Financial Assets	<u>509,129</u>	<u>510,853</u>

Red Dot Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

11. Income Statement

	2025 €	2024 €
At 1 July 2024	574,761	553,880
(Loss)/profit for the financial year	(9,502)	20,881
At 30 June 2025	565,259	574,761

12. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

13. Directors' remuneration and transactions

	2025 €	2024 €
Remuneration	19,450	19,046
	19,450	19,046

The following amounts are repayable to the directors:

	2025 €	2024 €
Elizabeth Scully	52,456	48,651
Peter Moreton	51,987	48,182
	104,443	96,833

14. Events After the End of the Reporting Period

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 of directors on 18 March 2026.