

GRFCE Limited

Company Number: 767483

Unaudited Abridged Financial Statements

Year ended 31st December 2025

GRFCE Limited

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GRFCE Limited

Company Registration No: 767483

Directors: John O'Connor
Paul Lowry

Secretary: John O'Connor

Bankers: Revolut Bank
2 Dublin Landings
Dublin 1

GRFCE Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

For year ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

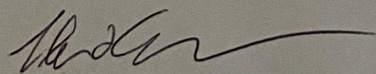
Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland). 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 that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

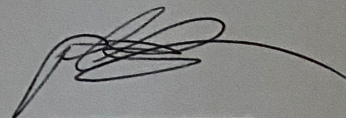
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those 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



John O'Connor
Director
20 February 2026



Paul Lowry
Director
20 February 2026

GRFCE Limited

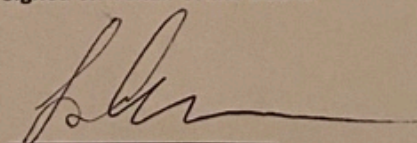
ABRIDGED BALANCE SHEET

As at 31 December	Notes	2025 €
Fixed Assets		
Tangible assets		-
Current Assets		
Debtors		300
Cash at bank and in hand		957
		<u>1,257</u>
Creditors: Amounts falling due within one year	2	<u>(1,688)</u>
Net Current Assets/(Liabilities)		<u>(431)</u>
Total Assets less Current Liabilities		<u>(431)</u>
Capital and Reserve		
Called up share capital	5	300
Profit and loss account		(731)
Shareholders' Funds		<u>(431)</u>

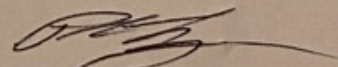
We, as the Directors of GRFCE Limited, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014;
- 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;
- the company has relied on the specified exemption contained in section 352; we have 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.

Signed on behalf of the Board



John O'Connor
Director
20 February 2026



Paul Lowry
Director
20 February 2026

GRFCE Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

For the year ended 31 December 2025

1. Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland. The following policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Cash flow statement

The company has availed of the exemption in FRS1 from the requirement to produce a cash flow statement because it is classed as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Computer equipment	25% Straight line
Office Equipment	20% Straight line
Motor Vehicles	12.5% Straight line

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the 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 substantially enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

GRFCE Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

For the year ended 31 December 2025

	2025		
	€		
2. Creditors			
Included in Creditors:			
Amounts falling due within one year			
Taxation and social welfare (Note 3)	<u>-</u>		
3. Taxation and social welfare			
Debtors:			
VAT	-		
Corporation Tax	-		
Creditors:			
VAT	-		
PAYE	-		
	<u>-</u>		
	<u>-</u>		
4. Directors' Remuneration and persons employed	€		
Directors' Remuneration (including pension contributions)	<u>-</u>		
Average number of persons employed	<u>-</u>		
5. Share Capital	€		
Description	No of Shares	Value	
Allotted, called up and fully paid			
Ordinary Shares €0.01	30,000	€0.01 each	<u>300</u>

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	No. held 31 Dec 25
John O'Connor	Ordinary Shares €0.01	<u>10,000</u>
Paul Lowry	Ordinary Shares €0.01	<u>10,000</u>

6. Related party transactions

There was €1,388 owed to Paul Lowry at the year end date as included in other creditors.

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 February 2026.