

RICKARD MILLS LIMITED
DIRECTORS' REPORT AND ABRIDGED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025

RICKARD MILLS LIMITED

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RICKARD MILLS LIMITED

COMPANY INFORMATION

DIRECTORS	Rickard Mills
COMPANY SECRETARY	Michelle Charlesworth
REGISTERED NUMBER	559403
REGISTERED OFFICE	172 Seapark Malahide Co. Dublin
BANKERS	Bank of Ireland St. Stephens Green Dublin 2

RICKARD MILLS LIMITED

DIRECTORS REPORT FOR THE FINANCIAL YEAR ENDED 31 December 2025

The director presents his report and unaudited financial statements for the year ended 31 December 2025.

PRINCIPAL ACTIVITY

The principal activity of the company is the provision of consultancy services.

RESULTS

The balance sheet for the period ended 31 December 2025 is set out on page 4. The loss before taxation amounted to €4,419 (2024 - profit of €30,822) . After provision for taxation the amount charged to reserves was €4,025 (2024 - profit of €26,756).

The director does not recommend payment of a final dividend.

ACCOUNTING RECORDS

The measures taken by the director to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014, regarding adequate accounting records and the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account are maintained at the company's registered office at 172 Seapark, Malahide, Co. Dublin.

POST BALANCE SHEET EVENTS

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

DIRECTORS, SECRETARY AND THEIR INTERESTS

In accordance with Section 329 of the Companies Act 2014, the directors' and the Company Secretary's Shareholdings and the movements therein during the year ended 31 December 2022 were as follows:

Rickard Mills	Ordinary Shares	100
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This report was approved by the board on 6th January 2026 and signed on its behalf.

Rickard Mills

Director

January 6th 2026

Date

RICKARD MILLS LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

The director is 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 Irish Generally Accepted Accounting Practice ("Irish GAAP"). Under the 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 Companies Act 2015.

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 judgments 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 and enable the financial statements to be audited. 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.

On behalf of the board:

Rickard Mills

Director

January 6th 2026

Date

RICKARD MILLS LIMITED

ABRIDGED BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2024	2025
Fixed Assets		€	€
Tangible Assets	4	0	0
Current Assets			
Cash at Bank		212,245	211,427
Debtors	5	14,760	0
		227,005	211,427
Current liabilities			
Creditors	6	12,008	455
Net current assets		214,997	210,972
Net assets		214,997	210,972
Capital and reserves			
Share capital	7	100	100
Profit and loss account		214,897	210,872
Shareholders' funds		214,997	210,972

I, the director of Rickard Mills 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 section 358 is complied with, I no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the Company (objection of members), and

(d) the directors acknowledge the obligations of the Company under the Companies Act 2014 to

(i) keep adequate accounting records and prepare Financial Statements which give a true and fair view of assets, liabilities and financial position of the Company at the end of the financial year and of its profit or loss for such a year, and

(ii) 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 s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

Signed on behalf of the board:

Rickard Mills
Director

Date January 6th 2026

RICKARD MILLS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation of Financial Statements

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and the Irish statute comprising the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those promulgated by the Institute of Chartered Accountants in Ireland and issued by the Financial Reporting Council.

1.2 Turnover

Turnover represents sales at invoiced amounts less Value Added Tax.

1.3 Tangible Fixed Asset Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer & Office Equipment - 100% straight line

1.4 Provisions and contingencies

No general provisions or contingencies are included in the financial statements in accordance with the FRS 12 ("Provisions, Contingent Liabilities and Contingent Assets").

2. STAFF COSTS

Staff costs, including directors' remuneration, were as follows:

	2024	2025
	€	€
Directors Remuneration	13,269	1,000
Other staff remuneration (including employer PRSI)	13,065	10,890
	<hr/>	<hr/>
	26,334	11,890
	<hr/>	<hr/>

Capitalised employee costs during the financial period amounted to €NIL.

RICKARD MILLS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

The average number of employees, including the one director, during the financial year was as follows:

	2024	2025
	No.	No.
Directors	<u>1</u>	<u>1</u>
Staff number during period	<u>2</u>	<u>2</u>

3. TAXATION

	2024	2025
Analysis of tax charge in the period	4,065	(394)
Adjustment in respect of prior periods	<u>0</u>	<u>0</u>
Tax on profit on ordinary activities	<u>4,065</u>	<u>(394)</u>

FACTORS AFFECTING TAX CHARGE FOR FINANCIAL YEAR

The tax assessed for the financial year is a credit of €394. The standard rate of corporation tax in Ireland is 12.5%. The differences are explained below :

	2024	2025
	€	€
Profit on ordinary activities for the year	<u>30,822</u>	<u>(4,419)</u>
Profit multiplied by standard rate of corporation tax in Ireland of 12.5%	3,853	(552)
Effects of :		
Close Company Surcharge	0	0
Entertainment & Charitable donations	257	203
Depreciation in excess of Capital Allowances	(45)	(45)
Capitalised Revenue Expenditure	<u>0</u>	<u>0</u>
Sum	<u>4.065</u>	<u>(394)</u>

RICKARD MILLS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

4. TANGIBLE FIXED ASSETS

	Computer & Office Equipment	Total
	€	€
Cost		
Additions - 2015	1,943	1,943
Additions - 2019	2,237	2,237
Additions - 2020	661	661
At 31 December 2025	4,931	4,931
Depreciation		
Brought forward at 1/1/2025	4,931	4,931
Charge for 2025	0	0
At 31 December 2025	4,931	4,931
Net Book Value		
At 31 December 2025 & 2024	0	0

5. DEBTORS

	2024 €	2025 €
DEBTORS	<u>14,760</u>	<u>0</u>

RICKARD MILLS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

6. CREDITORS

Amounts falling due within one year

	2024	2025
	€	€
Corporation Tax	(1,235)	(394)
PAYE & VAT	13,243	849
Due to Director	0	0
	<u>12,008</u>	<u>455</u>

7. SHARE CAPITAL

	2024	2023
	€	€
Authorised		
Ordinary Shares of €1 each	1,000,000	1,000,000
Alloted, called up and fully paid		
Ordinary Shares of €1 each	<u>100</u>	<u>100</u>

8. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

	2024	2025
	€	€
Opening Shareholders Funds	<u>188,241</u>	<u>214,997</u>
Share Capital	<u>100</u>	<u>100</u>
Profit / (Loss) for the financial year	<u>26,756</u>	<u>(4,025)</u>
Closing Shareholders Funds	<u>214,997</u>	<u>210,972</u>

9. APPROVAL OF FINANCIAL STATEMENTS The financial statements were approved by the board on 6th January 2026