

GREEN TIGER COURIERS LIMITED
Abridged Financial Statements
for the year ended 31 AUGUST 2025

Company Number: 769008

GREEN TIGER COURIERS LIMITED

CONTENTS

	Page
Directors' Responsibilities Statement	3
Balance Sheet	4
Statement of changes in equity	5
Notes to the Financial Statements	6-8
Extract from Directors' Report	9

GREEN TIGER COURIERS LIMITED
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial period from 31 July 2024 (date of incorporation) to 31 August 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 the 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 end of 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 those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the statutory 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.
- 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 and 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

SERGEY BELOUSOV
Director

SVETLANA SCHERBAKOVA
Director

16 March 2026

GREEN TIGER COURIERS LIMITED
BALANCE SHEET
as on 31 AUGUST 2025

		2025
	Notes	€
Current Assets		
Debtors	8	5,142
Cash & cash equivalent		681
		5,822
Creditors: amounts falling due within one year	9	(3,078)
Net current (liabilities)/assets		2,744
Total Assets less Total Liabilities		2,744
Capital and Reserves		
Called up share capital presented as equity		100
Profit and Loss Account		2,644
Equity attributable to owners of the company		2,744

We, as Directors of GREEN TIGER COURIERS 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- (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.

On behalf of the board:

SERGEY BELOUSOV
Director

SVETLANA SCHERBAKOVA
Director

Date: 16/03/2026

Date: 16/03/2026

The notes on pages 6-9 form part of the abridged financial statements

GREEN TIGER COURIERS LIMITED
STATEMENT OF CHANGES IN EQUITY
as at 31 August 2025

	Share capital	Retained earnings	Total
	€	€	€
Profit for the financial period	-	2,644	2,644
Net proceeds of equity ordinary share issue	100	-	100
At 31 AUGUST 2025	100	2,644	2,744

GREEN TIGER COURIERS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 31 July 2024 (date of incorporation) to 31 August 2025

1. GENERAL INFORMATION

GREEN TIGER COURIERS LIMITED is a company limited by shares incorporated in Republic of Ireland, 57 Moyville, Rathfarnham, Dublin, is the registered office, which is also the principal place of business of the company. The nature of the company's operations is set out in the Directors' Report. The company's principal activities are the sale of windows and their installation. The financial statements have been presented in Euro (€) which is also the financial 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 year ended 31 August 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). There have been no transactional adjustments made.

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 re-valued 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 period and has applied the rules of the "Small Companies Regime" in accordance with section 280C of the Companies Act 2014.

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:

Motor vehicles	- 12.5 % Straight line
Fixtures and fittings	- 12.5% Straight line

The carrying values of tangible assets are reviewed annually for impairment in periods if events or changes in circumstances indicate that carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow-moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

GREEN TIGER COURIERS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 31 July 2024 (date of incorporation) to 31 August 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period 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 been 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 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. 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 transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Share capital of the company

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. ADOPTION OF FRS 102

This is the first set of financial statements prepared by GREEN TIGER COURIERS LIMITED in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

4. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make estimates, judgements and assumptions when applying accounting policies. These affect the amounts reported for assets during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and underlying assumptions are reviewed on an on-going basis.

5. OPERATING PROFIT

	2025
Operating profit is stated after charging:	€
Depreciation of tangible fixed assets	-
	-

GREEN TIGER COURIERS LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 31 July 2024 (date of incorporation) to 31 August 2025

6. TAX ON PROFIT

(a) Analysis of charge in the financial period	2025
	€
Current tax:	
Corporation tax at 12.50%	378

7. FIXED ASSETS

There are no Fixed Assets held by company in the period

8. DEBTORS

	2025
	€
Trade Debtors	5,000
VAT	142
	<u>5,142</u>

9. CREDITORS

	2025
	€
Amounts falling due within one year	
TAX	378
Accruals	2,701
	<u>3,078</u>

10. EMPLOYEES AND REMUNERATION

The average monthly number of employees, including director, during the financial period was 0

11. DIRECTORS REMUNERATION

The director's aggregate remuneration was as follows:

	2025
	€
Emoluments in respect of qualifying services	<u>1,100</u>

12. PROFIT AND LOSS ACCOUNT

	2025
	€
Profit for the financial period before tax	2,644
At 31 August 2025	2,644

13. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 16 March 2026

GREEN TIGER COURIERS LIMITED
EXTRACT FROM THE DIRECTOR'S REPORT

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

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

Name	Class of shares	Number Held At 31/08/2025
Sergey Belousov	Ordinary shares	100
		100

There were no changes in shareholdings between 31 August 2025 and the date of signing the financial statements.