

Rubicon Investment Consulting Limited

Reports and Unaudited Financial Statements

For the Year Ended 30 May 2025

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Prepared for the
Companies Registration Office

4 November 2025

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Directors and Other Information

Directors

Fiona Daly, Ballinlow Lane, Kilmuckridge, Gorey, Co. Wexford, Ireland

Steven Harford, Ballinlow Lane, Kilmuckridge, Gorey, Co. Wexford, Ireland

Secretary

Fiona Daly, Ballinlow Lane, Kilmuckridge, Gorey, Co. Wexford, Ireland

Banker:

AIB Bank plc, 1 Main Street, Lucan, Co. Dublin, Ireland

Registered Office

Ballinlow Lane, Kilmuckridge, Gorey, Co. Wexford, Ireland

Company Registered Number

403078

Directors' Report & Overall Certification

Introduction

The Directors present their report and the unaudited financial statements of Rubicon Investment Consulting Limited for the period from 31 May 2024 to 30 May 2025.

Principal Activities

Rubicon Investment Consulting provides independent services to institutional investors on a consultancy basis. In the year ended 30 May 2025, the generalized nature of these activities meant that Rubicon Investment Consulting was not an investment firm within the meaning of the Investment Intermediaries Act 1995. Rubicon Investment Consulting began trading on 3 October 2005, after an initial set-up period which commenced on 31 May 2005. During the 12 months to 30 May 2025, the company made a net profit of zero. It is intended to continue to develop the business in the coming year in accordance with the company's business plan.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgement and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue business.

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' Shareholdings

Each of the directors listed on page 2 own a 50% shareholding in the company as at 30 May 2025.

Accounting Records

The measures taken by the directors to secure compliance with the company's obligation to keep proper books of account are the use of appropriate systems and procedures. During the year 31 May 2024 to 30 May 2025, the books of account were kept at Ballinlow Lane, Kilmuckridge, Gorey, Co. Wexford.

Post Balance Sheet Events

There have been no events between the balance sheet date and the date on which the financial statements were approved by the Directors, which would require adjustment to the accounts or any additional disclosures.

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 6 to 9:

- a) the directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business;

- b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 30 May 2025.

Annual General Meeting

The Company's annual general meeting was held on 4 November 2025.

Overall Certification

We hereby certify that these financial statements are a true copy of those laid before the shareholders at the Company's annual general meeting.

On behalf of the board

Fiona Daly
Director & Secretary

4 November 2025

Steven Harford
Director

4 November 2025

Balance Sheet as at 30 May 2025 (Abridged)

Rubicon Investment Consulting Limited Balance Sheet as at 30 May 2025 (Abridged)				
	Notes		Current Year 2025	Previous Year 2024
Fixed Assets				
Office Machinery		€3,318		
less depreciation		€743	€2,576	€3,067
Fixtures & Fittings		€706		
less depreciation		€165	€541	€706
			€3,116	€3,773
Current Assets				
Cash at Bank		€7,574		€23,293
			€7,574	€23,293
Creditors: amounts falling due within one year				
Tax Payable	1	€7,212		€4,506
Short Term Loan	2	€5,164		€6,395
Credit Card Payable	3	€117		€182
Directors' Remuneration Due	4	€4,918		€22,702
			(€17,411)	(€33,785)
Net Current Assets (Liabilities)			(€9,837)	(€10,491)
Total Assets less Current Liabilities			(€6,721)	(€6,719)
Capital and Reserves				
Called Up Share Capital	5	€0		€0
Profit & Loss Account		€0		€0
Shareholders' Funds		(€6,722)		(€6,722)
			(€6,722)	(€6,722)

We, as Directors of Rubicon Investment Consulting 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 board⁶

Fiona Daly
Director & Secretary

Steven Harford
Director

4 November 2025

4 November 2025

Notes to the Accounts

1. The company made a net profit of zero during the year. Therefore, the company has no corporation tax liability for the year. Taxes payable amounting to €7,212 (incorporating VAT and payroll taxes) were paid in full by the company to the Revenue Commissioners subsequent to 30 May 2025.
2. The short term loan of €5,164 represents expenses incurred by the directors on behalf of the company, and will be repaid in full and at face value.
3. The outstanding credit card balance of €117 was repaid in full and at face value subsequent to 30 May 2025.
4. The directors' remuneration due of €4,918 was repaid in full and at face value subsequent to 30 May 2025.
5. The amount of authorized share capital is €1,000,000. The amount of allocated share capital is €100. The amount of called up share capital is zero.
6. The board approved the financial statements on 4 November 2025.

Accounting Policies

Basis of Preparation

The financial statements are prepared in accordance with accounting standards generally accepted in Ireland and Irish Statute comprising the Companies Act 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board.

Basis of Accounting

The financial statements are prepared under the historical cost convention. Assets are stated at cost less accumulated depreciation from the date of original acquisition.

Tangible Fixed Assets and Depreciation

All tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated in order to write off the cost of these assets over the estimated useful lives. All tangible fixed assets are depreciated on a straight line basis at the rate of 12.5% per annum.

Accounting Year

The financial year ends on 30 May 2025. These financial statements cover the twelve month period from 31 May 2024 to 30 May 2025.