

Company registration number: 694092

Atechflare Limited

Unaudited Abridged Financial Statements

for the financial year ended 31 December 2025

Atechflare Limited

Contents

	Page
Directors and other information	1
Statement of changes in equity	2
Balance sheet	3 - 4
Notes to the abridged financial statements	5 - 8

Atechflare Limited

Directors and other information

Director	Aidan Toolan
Secretary	Shirley Cadden
Company number	694092
Registered office	Drumiskabole Carraroe Sligo Ireland F91 VF54
Accountants	Gilroy Gannon Stephen Street Sligo Ireland F91 VX73
Bankers	Bank of Ireland Stephen Street Sligo F91 CC89

Atechflare Limited

**Statement of changes in equity
Financial year ended 31 December 2025**

	Called up share capital €	Profit and loss account €	Total €
At 1 January 2024	100	375,794	375,894
Outlay	-	(13,547)	(13,547)
Dividends receivable		134,000	134,000
At 31 December 2024	100	496,247	496,347
Outlay	-	(377)	(377)
Loss on disposal of equipment	-	(790)	(790)
At 31 December 2025	100	495,080	495,180

Atechflare Limited

**Balance sheet
As at 31 December 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	2	699		790	
Financial assets	3	155,940		155,940	
			<u>156,639</u>		<u>156,730</u>
Current assets					
Debtors	4	23,400		43,400	
Bank		316,362		297,646	
		<u>339,762</u>		<u>341,046</u>	
Creditors: amounts falling due within one year	5	<u>(1,221)</u>		<u>(1,429)</u>	
Net current assets			<u>338,541</u>		<u>339,617</u>
Total assets less current liabilities			<u>495,180</u>		<u>496,347</u>
Net assets			<u><u>495,180</u></u>		<u><u>496,347</u></u>
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			495,080		496,247
Shareholders funds			<u><u>495,180</u></u>		<u><u>496,347</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 5 to 8 form part of these abridged financial statements.

Atechflare Limited

**Balance sheet (continued)
As at 31 December 2025**

I, as director of Atechflare 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 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- I 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 16 February 2026 and signed by:



Aidan Toolan
Director

The notes on pages 5 to 8 form part of these abridged financial statements.

Atechflare Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. Accounting policies and measurement bases

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value, if any.

The financial reporting framework that has been applied in their preparation is the Companies Act 2014 ("the Act") 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 for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events, that are believed to be reasonable under the circumstances.

At there are no estimates or judgements that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities that should be disclosed.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses, if any.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Impairment

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss.

Atechflare Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

Financial instruments

Called up Share Capital

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

Financial assets

The company holds investments in unquoted private limited companies. The investments are measured at cost less impairment, if any.

Bank

Bank consists of funds held in a bank current account.

2. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2025	790	790
Additions	699	699
Disposals	(790)	(790)
At 31 December 2025	<u>699</u>	<u>699</u>
Depreciation		
At 1 January 2025 and 31 December 2025	<u>-</u>	<u>-</u>
Carrying amount		
At 31 December 2025	<u>699</u>	<u>699</u>
At 31 December 2024	<u>790</u>	<u>790</u>

Atechflare Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

3. Financial assets

	Unlisted investments	Total
	€	€
Cost		
At 1 January 2025	155,940	155,940
At 1 January 2025 and 31 December 2025	<u>155,940</u>	<u>155,940</u>
Provision for diminution in value		
At 1 January 2025 and 31 December 2025	<u>-</u>	<u>-</u>
Carrying amount		
At 31 December 2025	<u>155,940</u>	<u>155,940</u>
At 31 December 2024	<u>155,940</u>	<u>155,940</u>

Unlisted investments

Company name	Country of incorporation	Details of investment	Shares held	Registered office	Principal activity
			%		
Fortuna Edge Media Ltd	Ireland	204 €1 ordinary shares	51	Drumiskabole, Carraroe, Sligo F91VF54	Online sports and gaming marketing affiliate
Fortuna Edge Technology Ltd	Ireland	200 €1 ordinary shares	50	Drumiskabole, Carraroe, Sligo F91VF54	Information technology and computer services
T y c h e Technology Ltd	Ireland	200 €1 ordinary shares	50	Drumiskabole, Carraroe, Sligo F91VF54	Business support services

4. Debtors

	2025	2024
	€	€
Amounts owed by related parties (Note 7)	<u>23,400</u>	<u>43,400</u>

Atechflare Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

5. Creditors: amounts falling due within one year

	2025	2024
	€	€
Director's current account (Note 6)	21	229
Accruals	1,200	1,200
	<u>1,221</u>	<u>1,429</u>

The director's current account is unsecured, interest free and repayable on demand.

6. Directors transactions

During the financial year the company entered into the following transactions:-

	2025	2024
	€	€
At the start of the financial year	(229)	-
Advance	10,208	5,293
Amounts repaid	(10,000)	(5,522)
At the end of the financial year	<u>(21)</u>	<u>(229)</u>

7. Related party transactions

During the financial year the company entered into the following transactions with related parties:

	2025	2024
	€	€
Fortuna Edge Media Limited	20,000	40,000
Tyche Technology Limited	3,400	3,400
	<u>23,400</u>	<u>43,400</u>

The company advanced short-term, not-interest bearing loans as set out above.

8. Ethical standards

In common with many other businesses of similar size and nature, the company's accountants, Gilroy Gannon, provide basic tax compliance, assist with the preparation of the financial statements and submissions to the Companies Registration Office.

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 16 February 2026.