

Company Number: 705334

goodGames Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 September 2025

goodGames Limited
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goodGames Limited
DIRECTORS AND OTHER INFORMATION

Directors	Daniel Chis Claudiu Chis
Company Secretary	Claudiu Chis
Company Number	705334
Registered Office	Building 1 Swift Square Northwood Park Northwood Dublin 9 D09 A0E4 Ireland
Business Address	16 Sorrel Heath Clonsilla Dublin 15 D15 HR2Y Ireland
Accountants	Xeinadin Building 1 Swift Square Northwood Park Northwood Dublin 9 D09 A0E4 Ireland

goodGames Limited
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that 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 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 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 accounting 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.

Directors' declaration on unaudited financial statements

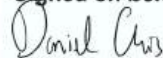
In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

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.

The directors confirm that they have made available to Xeinadin, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.


The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 September 2025."

Signed on behalf of the board



Daniel Chis
Director

23 February 2026



Claudiu Chis
Director

23 February 2026

goodGames Limited
BALANCE SHEET
as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	8,754	10,250
Current Assets			
Debtors	8	2,342	1,058
Cash and cash equivalents		171,970	32,856
		174,312	33,914
Creditors: amounts falling due within one year	9	(21,619)	(4,222)
Net Current Assets		152,693	29,692
Total Assets less Current Liabilities		161,447	39,942
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		161,347	39,842
Equity attributable to owners of the company		161,447	39,942

We as Directors of goodGames 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,

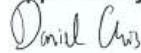
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

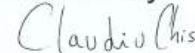
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 financial year and to 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 section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 23 February 2026 and signed on its behalf by:


Daniel Chis
Director


Claudiu Chis
Director

goodGames Limited
STATEMENT OF CHANGES IN EQUITY
as at 30 September 2025

	Called up share capital €	Retained earnings €	Total €
At 1 October 2023	100	12,819	12,919
Profit for the financial year	-	27,023	27,023
At 30 September 2024	100	39,842	39,942
Profit for the financial year	-	121,505	121,505
At 30 September 2025	100	161,347	161,447

goodGames Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

goodGames Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 705334. The registered office of the company is Building 1, Swift Square, Northwood Park, Northwood, Dublin 9, D09 A0E4, Ireland. The principal activity of the company has continued to be that of computer programming activities. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

These financial statements are for this individual entity, the company does not have a parent or any subsidiaries.

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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 September 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).

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 revalued 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 year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified 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 assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

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.

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.

goodGames Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 September 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial 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 substantively enacted by the Balance Sheet date.

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these 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 the future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

(a) Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

(b) Establishing useful economic lives for depreciation purposes of tangible fixed assets

Long-lived assets, consisting primarily of tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(c) Providing for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an ongoing basis and has been disclosed in the notes to the financial statements.

goodGames Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	2,124	1,388
Loss/(profit) on disposal of tangible assets	1,167	-
Profit on foreign currencies	(138)	-
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Computer Programmer	1	1
	<u> </u>	<u> </u>

6. Tax on profit

	2025	2024
	€	€

(a) Analysis of charge in the financial year

Current tax:

Corporation tax at 12.50% (2024 - 12.50%) (Note 6 (b))	17,570	714
	<u> </u>	<u> </u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025	2024
	€	€
Profit taxable at 12.50%	139,075	27,737
	<u> </u>	<u> </u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	17,384	3,467
Effects of:		
Expenses not deductible for tax purposes	113	67
Depreciation in excess of capital allowances for period	73	(9)
Utilisation of tax losses	-	(2,811)
	<u> </u>	<u> </u>
Total tax charge for the financial year (Note 6 (a))	17,570	714
	<u> </u>	<u> </u>

goodGames Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

7. Tangible assets		
	Fixtures, fittings and equipment €	Total €
Cost		
At 1 October 2024	11,638	11,638
Additions	1,795	1,795
Disposals	(1,373)	(1,373)
	<u>12,060</u>	<u>12,060</u>
At 30 September 2025	12,060	12,060
Depreciation		
At 1 October 2024	1,388	1,388
Charge for the financial year	2,124	2,124
On disposals	(206)	(206)
	<u>3,306</u>	<u>3,306</u>
At 30 September 2025	3,306	3,306
Net book value		
At 30 September 2025	<u>8,754</u>	<u>8,754</u>
At 30 September 2024	<u>10,250</u>	<u>10,250</u>
8. Debtors	2025 €	2024 €
Directors' current accounts	484	446
Taxation	1,533	512
Called up share capital not paid	100	100
Prepayments	225	-
	<u>2,342</u>	<u>1,058</u>
9. Creditors	2025 €	2024 €
Amounts falling due within one year		
Trade creditors	319	134
Taxation	18,500	1,324
Accruals	2,800	2,764
	<u>21,619</u>	<u>4,222</u>
10. Income Statement		
	2025 €	2024 €
At 1 October 2024	39,842	12,819
Profit for the financial year	121,505	27,023
	<u>161,347</u>	<u>39,842</u>
At 30 September 2025	161,347	39,842
11. Capital commitments		

The company had no material capital commitments at the financial year-ended 30 September 2025.

goodGames Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 September 2025

12. Directors' remuneration	2025	2024
	€	€
Remuneration	<u>46,667</u>	<u>39,889</u>

13. Controlling interest

The company is owned by the director and shareholder, Daniel Chis.

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 February 2026.