

**Company registration number: 760201**

**Ramgen Ireland Limited**

**Unaudited abridged financial statements**

**for the financial year ended 28th February 2025**

## **Ramgen Ireland Limited**

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**Ramgen Ireland Limited**

**Balance sheet  
as at 28th February 2025**

	<b>2025</b>
	<b>€</b>
Current assets	6,285
Creditors: amounts falling due within one year	(4,920)
<b>Net current assets</b>	<u>1,365</u>
<b>Total assets less current liabilities</b>	1,365
Accruals and deferred income	(1,200)
<b>Net assets</b>	<u><u>165</u></u>
<b>Capital and reserves</b>	<u><u>165</u></u>

The financial statements have been prepared in accordance with the Micro Companies Regime as permitted by section 280D of the Companies Act 2014.

We, as directors of Ramgen Ireland Limited state that:

- (a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 of the Companies Act 2014 are satisfied;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company,
- (d) the company qualifies for the Micro Companies Regime on the grounds that section 280D of the Companies Act 2014 is complied with and the financial statements have been prepared in accordance with the Micro Companies Regime,
- (e) the directors acknowledge the obligations of the company, under this Act, to -
  - (i) 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
  - (ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company,
- (f) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 3 to 5 form part of these abridged financial statements.

**Ramgen Ireland Limited**

**Balance sheet (continued)  
as at 28th February 2025**

These abridged financial statements were approved by the board of directors on 19.01.26 and signed on behalf of the board by:

  
\_\_\_\_\_  
**Bernard Fox**  
Director

  
\_\_\_\_\_  
**Brenda Fox**  
Director

**The notes on pages 3 to 5 form part of these abridged financial statements.**

## Ramgen Ireland Limited

### Notes to the abridged financial statements Financial year ended 28th February 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland (CRO registration number: 760201). The address of the registered office is Mullaghboy, Emyvale, Co Monaghan.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities Regime" issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Companies Act 2014, in respect of the financial year and has applied the rules of the "Micro Companies Regime" in accordance with section 280E of the Companies Act 2014 and FRS 105.

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

##### **Going concern**

The directors consider it appropriate to prepare the financial statements on a going concern basis.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for services rendered, net of discounts and Value Added Tax.

##### **Rendering of services**

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

##### **Taxation**

Current tax is recognised for the amount of corporation tax payable in respect of the taxable profit for the current or past reporting periods using the tax rates and laws that have been enacted or substantively enacted by the reporting date.

Deferred tax is not recognised in respect of any timing differences.

##### **Financial instruments**

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Profit and Loss account.

Ramgen Ireland Limited

Notes to the abridged financial statements (continued)  
Financial year ended 28th February 2025

**Trade and other debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Cash at bank and in hand**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice on not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**Share capital**

Ordinary shares are classified as equity. Called-up share capital represents the nominal value of shares that have been issued. The share premium account includes any premiums received on issue of share capital. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

**4. Appropriations of profit and loss account**

	<b>2025</b>
	€
At the start of the financial year	-
Profit for the financial year	65
<b>At the end of the financial year</b>	<b>65</b>

**5. Directors transactions**

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	<b>2025</b>
	€
At the start of the financial year	-
Amounts repaid during the financial year	(2,339)
<b>At the end of the financial year</b>	<b>(2,339)</b>

Disclosure for each director or other person is as follows:

**Bernard Fox**

	<b>2025</b>
	€
At the start of the financial year	-
Amounts repaid during the financial year	(2,339)
<b>At the end of the financial year</b>	<b>(2,339)</b>

**Ramgen Ireland Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 28th February 2025**

**6. Comparative figures**

The company was incorporated on 19th March 2024 and, as this is therefore its first period of trading, there are no comparative figures available for the prior period.

**7. Post balance sheet events**

No significant post balance sheet events took place after the financial year ended 28th February 2025.

**8. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on: 19.01.26