

**REGISTRATION NUMBER: 654626**

**COM 'N GROW LIMITED**

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2025**

# COM 'N GROW LIMITED

## CONTENTS

	<b>Page</b>
Directors Responsibilities Statement	<b>1</b>
Balance Sheet	<b>2</b>
Notes to The Abridged Financial Statements	<b>3 - 4</b>

## COM 'N GROW LIMITED

### Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the director's 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 period. 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, and promulgated by the Association of Chartered Certified Accountants. 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 of the financial period end date and the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 a 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 that 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 complying with the Companies Act 2014. They are also responsible for safeguarding the company's assets and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

**COM 'N GROW LIMITED**  
**BALANCE SHEET**  
**AS AT 31<sup>ST</sup> DECEMBER 2025**

	<i>Notes</i>	31-12-2025 €	31-12-2024 €
<b>Current Assets</b>			
Debtors		100	100
<b>Total Current Assets</b>		<u>100</u>	<u>100</u>
Creditors: Amounts falling due within one year		-	-
<b>Net Current Assets</b>		<u>100</u>	<u>100</u>
<b>Total Assets less Current Liabilities</b>		<u>100</u>	<u>100</u>
<b>Net Asset</b>		<u>100</u>	<u>100</u>
<b>Capital and Reserves</b>			
Called up share capital	02	100	100
Profit and Loss Account		-	-
<b>Shareholder's Funds</b>		<u>100</u>	<u>100</u>

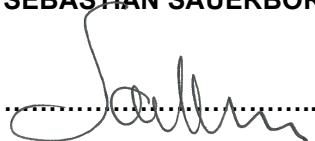
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small company's regime and accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The directors 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 section 358, as appropriate, is complied with,
- c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- d) The directors acknowledge the obligations of the company, under this Act, to—
  - i) Keep adequate accounting records and prepare statutory financial statements that give a true and fair view of the assets, liabilities, and financial position of the company at the end of its financial year and its profit or loss for such a year, and
  - ii) Otherwise, comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- e) The company has relied on the specified exemption contained in section 352 of the Company's Act 2014. The company has done so on the grounds that the company is entitled to benefit from that exemption being a small company and the abridged financial statements have been properly prepared in accordance with s.353 of the Companies Act 2014.

The financial statements were approved by the Board on 03<sup>th</sup> February 2026 and signed on its behalf by

**SEBASTIAN SAUERBORN**



**Director**

# COM 'N GROW LIMITED

## Notes to the Abridged Financial Statements

### Financial Year Ended 31<sup>st</sup> December 2025

#### 1. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on a historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, the entity's functional currency.

##### Turnover

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

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have transferred to the buyer, usually on dispatch of the goods; the amount of revenue can be measured reliably; the associated economic benefits will probably flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### Assets

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognized in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognized in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognized in other comprehensive income to the extent of any previously recognized revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation, gains accumulated in capital, and reserves in respect of that asset, the excess shall be recognized in profit or loss.

##### Depreciation

Depreciation is calculated to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 12.5% straight line
Motor vehicles	- 12.5% straight line

If there is an indication that there has been a significant change in the depreciation rate, useful life, or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**COM 'N GROW LIMITED**  
**Notes to the Abridged Financial Statements**  
**Financial Year Ended 31<sup>st</sup> December 2025**

**2. Share Capital**

Description	Number of Shares	Value of units	2025 €
<b>Allotted, called up, and fully paid</b>			
Ordinary Share	1,000	€1 each	<u>1,000</u>

The officer's interests in the shares of the company are as follows

Name	Class of Shares	Number of Shares held at 31 <sup>st</sup> December 2025
<b>Sebastian Sauerborn</b>	Ordinary Shares	<u>100</u>

**3. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 03<sup>th</sup> February 2026.