

FotoFen Printing Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

FotoFen Printing Limited

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FotoFen Printing Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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", applying Section 1A of that Standard, 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.

Signed on behalf of the board

Joanne Smith

Joanne Smith
Director

Date: 03-03-2026

Christopher Bellow

Christopher Bellow
Director

Date: 12-03-2026

FotoFen Printing Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Intangible assets	5	393,173	403,945
Financial assets	6	100	100
Non-Current Assets		393,273	404,045
Current Assets			
Debtors	7	254	254
Net Current Assets		254	254
Total Assets less Current Liabilities		393,527	404,299
Capital and Reserves			
Called up share capital presented as equity		363	363
Share premium account	8	897,636	897,636
Retained earnings		(504,472)	(493,700)
Equity attributable to owners of the company		393,527	404,299

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

We as Directors of FotoFen Printing 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 03-03-2026 and signed on its behalf by:

Joanne Smith

Joanne Smith
 Director

Christopher Bellow

Christopher Bellow
 Director

FotoFen Printing Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 1 January 2024	363	897,636	(482,928)	415,071
Loss for the financial year	-	-	(10,772)	(10,772)
At 31 December 2024	363	897,636	(493,700)	404,299
Loss for the financial year	-	-	(10,772)	(10,772)
At 31 December 2025	363	897,636	(504,472)	393,527

FotoFen Printing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

FotoFen Printing Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 261281. The registered office of the company is 98 Upper Leeson Street, Dublin 4 which is also the principal place of business of the company. The principal activity of the company is that of an investment holding company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 and Section 1A of FRS 102.

Currency

(i) Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'finance (expense)/income'. All other foreign exchange gains and losses are presented in the profit and loss account within 'Other operating (losses)/gains'.

Intangible assets

Photographic Archive

Photographic Archive are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 50 years.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the financial year in which it is receivable.

FotoFen Printing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

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 Statement of Financial Position date.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Amortisation of intangible assets	<u>10,772</u>	<u>10,772</u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

5. Intangible assets

	Photographic Archive
	€
Cost	
At 1 January 2025	<u>538,595</u>
At 31 December 2025	<u>538,595</u>
Provision for diminution in value	
At 1 January 2025	134,650
Charge for financial year	10,772
At 31 December 2025	<u>145,422</u>
Net book value	
At 31 December 2025	<u><u>393,173</u></u>
At 31 December 2024	<u><u>403,945</u></u>

6. Financial fixed assets

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 31 December 2025	<u>100</u>	<u>100</u>
Net book value		
At 31 December 2025	<u><u>100</u></u>	<u><u>100</u></u>
At 31 December 2024	<u><u>100</u></u>	<u><u>100</u></u>

continued

FotoFen Printing Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

7. Debtors		2025	2024
		€	€
Amounts owed by group undertakings		254	254
		<u> </u>	<u> </u>
8. Income Statement			
	Share premium account	Income statement	Total
	€	€	€
At 1 January 2025	897,636	(493,700)	403,936
Loss for the financial year	-	(10,772)	(10,772)
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	897,636	(504,472)	393,164
	<u> </u>	<u> </u>	<u> </u>

9. Parent company

The company regards Fotographic Content Creators Limited as its parent company.

10. Events After the End of the Reporting Period

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 03-03-2026.