

Company Number: 753560

Rhineflow Limited

Abridged Unaudited Financial Statements

**for the financial period from 7 December 2023 (date of incorporation) to 31 March
2025**

Rhineflow Limited
CONTENTS

	Page
Director's Responsibilities Statement	3
Balance Sheet	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6 - 7

Rhineflow Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 7 December 2023 (date of incorporation) to 31 March 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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 director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Director's 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 director approves these financial statements and confirms that he is 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 director confirms that he has made available to WENTWORTH, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 7 December 2023 (date of incorporation) to 31 March 2025."

Signed on behalf of the board

Mr David Gleasure
Director

10 December 2025

Rhineflow Limited

BALANCE SHEET

as at 31 March 2025

	Notes	Mar 25 €
Fixed Assets		
Investments	6	100
		<hr/>
Current Assets		
Cash and cash equivalents		100
		<hr/>
Net Current Assets		100
		<hr/>
Total Assets less Current Liabilities		200
		<hr/> <hr/>
Capital and Reserves		
Called up share capital presented as equity		200
		<hr/>
Equity attributable to owners of the company		200
		<hr/> <hr/>

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.

I as Director of Rhineflow 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 359 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) 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 period and of its profit or loss for such a financial period 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 10 December 2025 and signed on its behalf by:

Mr David Gleasure
Director

Rhineflow Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 March 2025

	Called up share capital €	Total €
Net proceeds of equity ordinary share issue	200	200
At 31 March 2025	200	200

Rhineflow Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 7 December 2023 (date of incorporation) to 31 March 2025

1. General Information

Rhineflow Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 753560. The registered office of the company is 1F North Valley Business Centre, Mallow Road, Cork, Co. Cork, Ireland which is also the principal place of business of the company. The principal activity of the company is the activity of holding companies. 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 period ended 31 March 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 280B of the Companies Act 2014 in respect of the financial period, 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.

Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

Investments

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 Profit and Loss Account in the financial period in which it is receivable.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 15 month 25 days period from 7 December 2023 (date of incorporation) to 31 March 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Employees

The average monthly number of employees, including director, during the financial period was 0, (Dec 23 - 0).

Rhineflow Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 7 December 2023 (date of incorporation) to 31 March 2025

6. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
Additions	100	100
	<hr/>	<hr/>
At 31 March 2025	100	100
	<hr/>	<hr/>
Net book value		
At 31 March 2025	100	100
	<hr/> <hr/>	<hr/> <hr/>

7. Capital commitments

The company had no material capital commitments at the financial period-ended 31 March 2025.

8. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

9. Post-Balance Sheet Events

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 10 December 2025.