

**Earnfor Limited**

**Unaudited Abridged Financial Statements**

**For the Financial Period Ended 27 November 2025**

## **Earnfor Limited**

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**Earnfor Limited**

**Directors and Other Information**

<b>Directors</b>	Linda Mulryan-Condron
<b>Secretary</b>	Barry Condron
<b>Company Number</b>	764843
<b>Registered Office</b>	One Royal Canal House Royal Canal Park Spindrift Avenue Dublin 15 Ireland

## Earnfor Limited

### Directors' 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 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 the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 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 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.



**Linda Mulryan-Condron**  
Director

**Earnfor Limited**

**Balance Sheet  
As at 27 November 2025**

	<b>27 Nov 25 EUR</b>
Current assets	1
Creditors: Amounts due within one year	-
<b>Net current assets / (liabilities)</b>	<b>1</b>
<b>Total net assets / (liabilities)</b>	<b>1</b>
<b>Capital and reserves</b>	<b>1</b>

We, as directors of Earnfor 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 year and to otherwise comply with the provisions of 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 s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board on 14-01-2026 and signed on behalf of the board by:



**Linda Mulryan-Condron  
Director**

## Earnfor Limited

### Notes to the Abridged Financial Statements Financial Period Ended 27 November 2025

#### 1. General Information

These financial statements comprising the Balance Sheet and related notes constitute the individual financial statements of Earnfor Limited for the financial year ended 27 November 2025.

Earnfor Limited is a private company limited by shares incorporated in the Republic of Ireland. The registered office of the Company is One Royal Canal Park, Royal Canal House, Spindrift Avenue, Dublin 15, Ireland.

#### 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 historical cost basis.

The financial statements are prepared in Euro ("EUR"), which is the functional and reporting currency of the entity.

##### Financial Instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

#### 4. Appropriations of Profit and Loss Account

27 Nov 25  
EUR

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

#### 5. Accounting Period

The financial statements reflect the 18-month accounting period from 27 May 2024 (date of incorporation) to 27 November 2025.