

**Company registration number: 764012**

**FREZZA LIMITED**

**UNAUDITED ABRIDGED FINANCIAL STATEMENT**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

# FREZZA LIMITED

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# FREZZA LIMITED

## BALANCE SHEET AS AT 31 DECEMBER 2025

	2025 €	2024 €
<b>Fixed Assets</b>	1,376	1,687
Current assets	466,626	224,101
Creditors: amounts falling due within one year	(138,923)	(86,573)
<b>Net Current Assets</b>	327,703	137,528
<b>Total Assets less Current Liabilities</b>	329,079	139,215
Creditors: amounts falling due after more than one year	-	-
<b>Net Assets</b>	329,079	139,215
<b>Capital and Reserves</b>	329,079	139,215

These financial statements have been prepared in accordance with the Micro Companies Regime.

We, as directors of Frezza 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 section 358 of the Companies Act 2014 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) We acknowledge the obligations of the company 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.

We, as directors of Frezza Limited state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a micro company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014. The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

**Approved by the Directors and authorised for issue on 8 Jan 2026 and signed on its behalf by:**

**David Guilmartin**  
Director

**Caroline Guilmartin**  
Director

8 Jan 2026

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

as at 31 December 2025

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**1. GENERAL INFORMATION**

Frezza Limited is a company limited by shares incorporated in the Republic of Ireland. The company's registration number is 764012 and the registered office of the company is 9 Roselawn View, Castleknock, Dublin, D15A9YY, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€), which is also the functional currency of the company.

**2. 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.

**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 Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

**Tangible fixed assets**

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

**Depreciation**

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Fixtures & Fittings	over 5 years
Motor vehicles	over 5 years

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of the residual values, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

**Turnover**

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities.

**Dividends**

Dividends to the company's equity shareholders are recognised as a liability of the company when approved by the company's shareholders.

**Retirement benefit costs**

The company operates a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to the retirement benefit scheme are treated as assets or liabilities.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

as at 31 December 2025

continued

**Taxation**

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

**Foreign currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. All foreign exchange differences are taken to the profit and loss account.

**Financial Instruments**

**Ordinary Share Capital**

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

**Cash and cash equivalents**

Cash consists of cash on hand and demand deposits.

**Other financial assets**

Other financial assets, including trade debtors for services sold to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

**Loans and borrowings**

All loans made by the company are initially recorded at the amount loaned plus transaction costs. Subsequently, loans made by the company are stated at the transaction price plus transaction costs not yet recognised and cumulative interest income earned minus repayments and any reduction for impairment or uncollectability, where there is evidence of impairment.

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

**Other financial liabilities**

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

<b>3.</b>	<b>APPROPRIATION OF INCOME STATEMENT</b>	2025	2024
		€	€
	Profit brought forward	139,213	-
	Profit for the period	189,864	139,213
	<b>Profit carried forward</b>	<u>329,077</u>	<u>139,213</u>
<b>4.</b>	<b>GOING CONCERN</b>		

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

as at 31 December 2025

continued

**5. POST-BALANCE SHEET EVENTS**

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

**6. ORDINARY SHARE CAPITAL**

At the end of the year, the company has issued shares of €2. The directors' and the secretary's interest in the shares of the company are as follows:

	2025	2024
	€	€
Caroline Guilmartin	1	1
David Guilmartin	1	1
	<u>2</u>	<u>2</u>
	<u><u>2</u></u>	<u><u>2</u></u>

**7. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 8<sup>th</sup> Jan 2026.