

Company Number: 601590

RALZOOM LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

RALZOOM LIMITED

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**RALZOOM LIMITED
DIRECTOR AND OTHER INFORMATION**

Director	Karena Graham
Company Secretary	Kim Murphy
Company Number	601590
Registered Office and Business Address	Peterson's House Pearse Street Sallynoggin Dublin

RALZOOM LIMITED
DIRECTOR'S RESPONSIBILITIES STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

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 year. 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 she is 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 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She 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.

Signed on behalf of the board

Karena Graham
Director

Date: 24th February 2026

RALZOOM LIMITED
BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	3	911,798	1,137,569
Current Assets			
Debtors	4	100	17,738
Cash and cash equivalents		1,331	11,723
		<u>1,431</u>	<u>29,461</u>
Creditors: amounts falling due within one year	5	(583,703)	(586,087)
Net Current Liabilities		<u>(582,272)</u>	<u>(556,626)</u>
Total Assets less Current Liabilities		<u>329,526</u>	<u>580,943</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Revaluation reserve	6	256,591	500,000
Retained earnings		72,835	80,843
Equity attributable to owners of the company		<u>329,526</u>	<u>580,943</u>

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 Ralzoon 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) 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 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 24th February 2026 and signed on its behalf by:

Karena Graham
Director

RALZOOM LIMITED
STATEMENT OF CHANGES IN EQUITY
AS AT 31 MARCH 2025

	Called up share capital €	Revaluation reserve €	Retained earnings €	Total €
At 1 April 2023	100	500,000	53,026	553,126
Profit for the financial year	-	-	27,817	27,817
At 31 March 2024	100	500,000	80,843	580,943
Loss for the financial year	-	-	(8,008)	(8,008)
Revaluation reserve unrealized movement	-	(243,409)	-	(243,409)
At 31 March 2025	100	256,591	72,835	329,526

RALZOOM LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

1. General Information

Ralzoom Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Peterson's House, Pearse Street, Sallynoggin, Dublin which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. 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 year 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 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.

Turnover

Turnover comprises rental income and represents the fair value of the consideration received or receivable. The fair value of the consideration received or receivable takes into account the amount of any trade discounts, prompt settlement discounts and volume rebates allowed by the entity, net of VAT

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

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.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

RALZOOM LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

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 Balance Sheet date.

Ordinary share capital

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

3. Tangible assets

	Investment properties	Total
	€	€
Cost or Valuation		
At 1 April 2024	1,137,569	1,137,569
Additions	17,638	17,638
Revaluation	(243,409)	(243,409)
	<u>911,798</u>	<u>911,798</u>
At 31 March 2025	<u>911,798</u>	<u>911,798</u>
Depreciation		
At 1 April 2024	-	-
	<u>-</u>	<u>-</u>
At 31 March 2025	-	-
	<u>-</u>	<u>-</u>
Net book value		
At 31 March 2025	<u>911,798</u>	<u>911,798</u>
At 31 March 2024	<u>1,137,569</u>	<u>1,137,569</u>

4. Debtors

	2025	2024
	€	€
Other debtors	-	17,638
Prepayments	100	100
	<u>100</u>	<u>17,738</u>

5. Creditors

	2025	2024
	€	€
Amounts falling due within one year		
Amounts owed to group undertakings	237,500	262,900
Taxation	42,703	19,687
Other creditors	303,500	303,500
	<u>583,703</u>	<u>586,087</u>

RALZOOM LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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6. Income Statement

	Revaluation reserve	Profit and loss account	Total
	€	€	€
At 1 April 2024	500,000	80,843	580,843
Revaluation of property	(243,409)	-	(243,409)
(Loss)/profit for the financial year	-	(8,008)	(8,008)
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	<u>256,591</u>	<u>72,835</u>	<u>329,426</u>

7. Capital commitments

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

8. Post-Balance Sheet Events

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

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 24th February 2026.