

**Retiro Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 24 November 2025**

# Retiro Limited

## CONTENTS

	<b>Page</b>
Directors' Responsibilities Statement	3
Balance Sheet	4
Notes to the Financial Statements	5
Extract from Directors' Report	6

# **Retiro Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 24 November 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

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 Irish Generally Accepted Accounting Practice (accounting standards 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**

**John Bosco French**  
Director

**Fiona French**  
Director

**12 January 2026**

# Retiro Limited

## BALANCE SHEET

as at 24 November 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash at bank and in hand		2	2
<b>Net Current Assets</b>		<u>2</u>	<u>2</u>
<b>Total Assets less Current Liabilities</b>		<u>2</u>	<u>2</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	2	2	2
<b>Shareholders' Funds</b>		<u>2</u>	<u>2</u>

We as Directors of Retiro Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

**Approved by the board on 12 January 2026 and signed on its behalf by:**

**John Bosco French**  
Director

**Fiona French**  
Director

## Retiro Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 24 November 2025

### 1. Summary of Significant Accounting Policies

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### 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.

#### Foreign currencies

#### Ordinary share capital

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

2. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
<b>Authorised</b>				
Ordinary Shares Class 1	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>				
Ordinary Shares Class 1	2	€1.00 each	<u>2</u>	<u>2</u>

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At	
		24/11/25	25/11/24
John Bosco French	Ordinary Shares Class 1	<u>2</u>	<u>2</u>

### 3. Post-Balance Sheet Events

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

### 4. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 January 2026.

# Retiro Limited

## EXTRACT FROM DIRECTORS' REPORT

for the financial year ended 24 November 2025

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

The directors' and the secretary's interests in the shares of the company are as follows:-

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held At 24/11/25</b>	<b>Number Held At 25/11/24</b>
John Bosco French	Ordinary Shares Class 1	<u>2</u>	<u>2</u>

Fiona French had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 24 November 2025 and the date of signing the financial statements.