



Company Number: 669247

**Goldplex Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 May 2025**

**Goldplex Limited**  
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**Goldplex Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 May 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	43,645	49,880
<b>Current Assets</b>			
Inventories	7	4,875	4,875
Receivables	8	18,195	19,784
Cash and cash equivalents		659,027	637,306
		682,097	661,965
<b>Payables: amounts falling due within one year</b>	9	(587,951)	(631,979)
<b>Net Current Assets</b>		94,146	29,986
<b>Total Assets less Current Liabilities</b>		137,791	79,866
<b>Equity</b>			
Called up share capital presented as equity		100	100
Retained earnings		137,691	79,766
<b>Equity attributable to owners of the company</b>		137,791	79,866

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.

We as Directors of Goldplex 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) 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 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 22 December 2025 and signed on its behalf by:**

**Hugh Curran**  
**Director**

**Sang Hyung Cho**  
**Director**

**Goldplex Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 May 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 June 2023</b>	100	47,806	47,906
Profit for the financial year	-	31,960	31,960
<b>At 31 May 2024</b>	100	79,766	79,866
Profit for the financial year	-	57,925	57,925
<b>At 31 May 2025</b>	<b>100</b>	<b>137,691</b>	<b>137,791</b>

# Goldplex Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 1. General Information

Goldplex Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 669247. The registered office of the company is C/O Harding Hotel, Fishamble Street, Dublin 2 which is also the principal place of business of the company. The principal activity of the company is catering. 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 May 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.

#### Revenue

Revenue comprises of cash receipts, exclusive of trade discounts and value added tax.

#### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Reducing balance
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Inventories

Inventories are valued at the lower of cost and net realisable value. Inventories are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing inventories to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### Trade and other receivables

Trade and other receivables 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

#### Trade and other payables

Trade and other payables 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.

# Goldplex Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### Taxation and deferred 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 Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of property, plant and equipment	<b>6,235</b>	7,126
	<u>          </u>	<u>          </u>
<b>4. Finance costs</b>	<b>2025</b>	2024
	€	€
Interest	<b>200</b>	-
	<u>          </u>	<u>          </u>

### 5. Employees

The average monthly number of employees, including directors, during the financial year was 34, (2024 - 35).

	<b>2025</b>	2024
	<b>Number</b>	Number
Administrator	<b>2</b>	2
Employee	<b>32</b>	33
	<u>          </u>	<u>          </u>
	<b>34</b>	35
	<u>          </u>	<u>          </u>

### 6. Property, plant and equipment

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 June 2024	63,401	63,401
	<u>          </u>	<u>          </u>
At 31 May 2025	63,401	63,401
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 June 2024	13,521	13,521
Charge for the financial year	6,235	6,235
	<u>          </u>	<u>          </u>
At 31 May 2025	19,756	19,756
	<u>          </u>	<u>          </u>
<b>Carrying amount</b>		
At 31 May 2025	<b>43,645</b>	<b>43,645</b>
	<u>          </u>	<u>          </u>
At 31 May 2024	49,880	49,880
	<u>          </u>	<u>          </u>

**Goldplex Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 May 2025

<b>7. Inventories</b>	<b>2025</b>	2024
	€	€
Finished goods and goods for resale	<u>4,875</u>	<u>4,875</u>
The replacement cost of stock did not differ significantly from the figures shown.		
<b>8. Receivables</b>	<b>2025</b>	2024
	€	€
Directors' current accounts (Note 12)	50	50
Prepayments	<u>18,145</u>	<u>19,734</u>
	<u>18,195</u>	<u>19,784</u>
<b>9. Payables</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Trade payables	107,889	95,460
Taxation	116,672	224,819
Directors' current accounts (Note 12)	74	74
Other creditors	23,459	23,760
Accruals	<u>339,857</u>	<u>287,866</u>
	<u>587,951</u>	<u>631,979</u>
<b>10. Income Statement</b>	<b>2025</b>	2024
	€	€
At 1 June 2024	79,766	47,806
Profit for the financial year	<u>57,925</u>	<u>31,960</u>
At 31 May 2025	<u>137,691</u>	<u>79,766</u>
<b>11. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 31 May 2025.		
<b>12. Directors' remuneration and transactions</b>	<b>2025</b>	2024
	€	€
<b>Directors' remuneration</b>		
Fees	296,062	233,340
Remuneration	93,600	93,600
Pension contributions	<u>50,000</u>	<u>25,000</u>
	<u>439,662</u>	<u>351,940</u>
The following amounts are repayable to the directors:		
	<b>2025</b>	2024
	€	€
Sang Hyung Cho	<u>74</u>	<u>74</u>

**Goldplex Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
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Net balances due (to) the directors:

	<b>2025</b>	2024
	€	€
Hugh Curran	<b>50</b>	50
Sang Hyung Cho	<b>(74)</b>	(74)
	<u><b>(24)</b></u>	<u>(24)</u>
	<u><u><b>(24)</b></u></u>	<u><u>(24)</u></u>

**13. Events After the End of the Reporting Period**

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

**14. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 22 December 2025.