

Eirhorse Limited
Abridged Financial Statements for
the year ended 31 August 2025

Eirhorse Limited
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Eirhorse Limited
STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 31 August 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 and promulgated by Chartered Accountants Ireland.

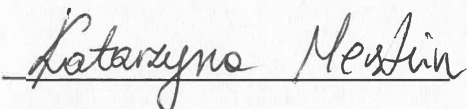
Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants 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 that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

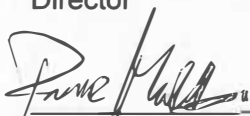
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those 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 and enable the financial statements to be audited. 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.



Katarzyna Merstein
Director



Piotr Merstein
Director

10 March 2026

Eirhorse Limited

ABRIDGED BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Current Assets			
Stocks		94,922	66,439
Debtors		0	0
Cash at bank and in hand		4,446	1,677
Total Current Assets		99,368	68,116
Fixed Assets			
Property & equipment		6,288	6,754
Total Fixed Assets		105,656	74,870
Total Assets		105,656	74,870
Liabilities and Owner's equity			
Creditors: Amounts falling due within one year	3	(89,355)	(61,290)
Total Assets less Current Liabilities		16,301	13,580
Capital and Reserves			
Called up share capital	5	100	100
Profit and Loss Account		16,201	13,480
Shareholders' Funds		16,301	13,580

We, as director(s) of (company name), state that:

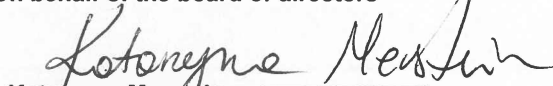
(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
(b) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
(c) the shareholders of the company have not served a notice on 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,

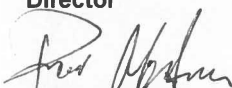
*(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014;

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.

On behalf of the board of directors



Katarzyna Merstein
Director



Piotr Merstein
Director

10 March 2026

Eirhorse Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 31 August 2025

1. 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, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to produce a Cash Flow Statement because it is classed as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Stock

Stocks are valued at the lower of cost and net realizable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realizable 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.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognized 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 balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

2. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the year was as follows:

	2025 Number	2024 Number
Administration	<u>1</u>	<u>1</u>

Eirhorse Limited
DIRECTORS' REPORT

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the year ended 31 August 2025

3. CREDITORS	2025	2024
Amounts falling due within one year	€	€
Taxation (Note 4)	(112)	1,090
Directors' current accounts (Note 6)	62,778	16,336
Trade Creditors	26,689	43,864
	<u>89,355</u>	<u>61,290</u>

4. TAXATION	2025	2024
	€	€
Creditors:		
VAT	(666)	614
INCOME TAX	554	476
	<u>(112)</u>	<u>1,090</u>

5. SHARE CAPITAL	2025	2024
	€	€
Description	No of shares	Value of units
Authorised		
Ordinary Shares	100,000	€1 each
		<u>100,000</u>
Allotted, called up and fully paid		
Ordinary Shares	100	€1 each
		<u>100</u>

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

Name	Class of Shares	31/08/25	Number Held At 01/09/24
Katarzyna Merstein	Ordinary Shares	50	50
Piotr Merstein	Ordinary Shares	50	50
		<u>100</u>	<u>100</u>

6. DIRECTORS' TRANSACTIONS	2025	2024
	€	€
The following amounts are repayable to the directors:		
Katarzyna Merstein	6,389	8,168
Piotr Merstein	56,389	8,168
	<u>62,778</u>	<u>16,336</u>

7. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorized for issue by the board of directors on 10 March 2026

Eirhorse Limited
DIRECTORS' REPORT

DIRECTORS AND OTHER INFORMATION

Directors	Katarzyna Merstein Piotr Merstein
Company Secretary	Katarzyna Merstein
Company Number	530554
Registered Office and Business Address	Shancashlaun, Kilmoganny Kilkenny Ireland

Directors

The directors who served throughout the year, except as noted, were as follows:

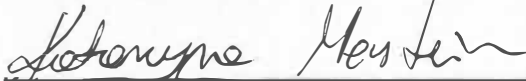
Katarzyna Merstein
Piotr Merstein

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

Name	Class of Shares	Number Held At 31/08/25	Number Held At 01/09/24
Katarzyna Merstein	Ordinary Shares	50	50
Piotr Merstein	Ordinary Shares	50	50
		<u>100</u>	<u>100</u>

There were no changes in shareholdings between 31 August 2025 and the date of signing the financial statements.

Signed on behalf of the board



Katarzyna Merstein
Director



Piotr Merstein
Director

10 March 2026