

# Financial Statements

## Rita's Choice Two Limited

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For the 9 month financial period ended 31 March 2025

Registered number: 766327

## Company Information

<b>Directors</b>	John Bernard McCauley (appointed 20 June 2024) Rita McCauley (appointed 20 June 2024)
<b>Company secretary</b>	Rita McCauley
<b>Registered number</b>	766327
<b>Registered office</b>	64c Heather Road Sandyford Industrial Estate Dublin 18 DUBLIN D18 WV83 Ireland
<b>Bankers</b>	Allied Irish Bank Sandyford Business Centre Sandyford Dublin 18
<b>Solicitors</b>	Beauchamps Riverside Two Sir John Rogerson's Quay Dublin 2 D02 KV60 Ireland

## Contents

	Page
<b>Directors' report</b>	1
<b>Directors' responsibilities statement</b>	2
<b>Statement of comprehensive income</b>	3
<b>Statement of financial position</b>	4
<b>Statement of changes in equity</b>	5
<b>Notes to the financial statements</b>	6 - 8

# Directors' report

For the 9 month financial period ended 31 March 2025

The directors present their 9 annual report and unaudited financial statements for the 9 month financial period ended 31 March 2025.

### Principal activities

The Company was incorporated on 20 June 2024. The Company is dormant and had no activity during the financial year.

### Results and dividends

The profit for the 9 month financial period, after taxation, amounted to €NIL.

The directors have not recommended a dividend.

### Directors and their interests

In accordance with Section 329 of the Companies Act 2014, the directors' shareholdings and the movements therein during the financial period ended 31 March 2025 were as follows:

	Ordinary shares of €1 each	
	31/3/25	20/6/24
John Bernard McCauley (appointed 20 June 2024)	-	-
Rita McCauley (appointed 20 June 2024)	100	-

The company is ultimately controlled by Rita McCauley.

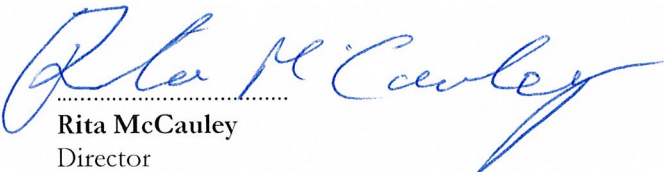
### Accounting records

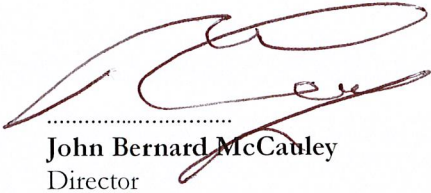
The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Company's accounting records are maintained at the Company's registered office at 64c Heather Road, Sandyford Industrial Estate, Dublin 18.

### Post balance sheet events

There have been no significant events affecting the Company since the financial period end, which require adjustments to or disclosure in these financial statements.

This report was approved by the board and signed on its behalf.

  
Rita McCauley  
Director

  
John Bernard McCauley  
Director

Date: 11/2/2026

## Directors' responsibilities statement

For the 9 month financial period ended 31 March 2025

The directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

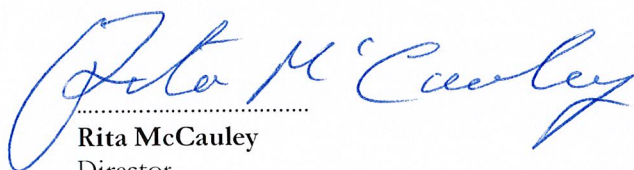
Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments 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.

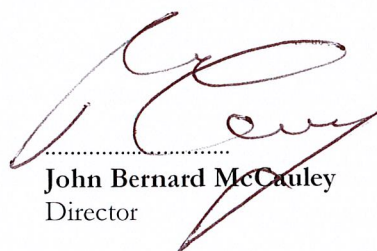
The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy and 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.

On behalf of the board



.....  
Rita McCauley  
Director

Date: 11/2/2026



.....  
John Bernard McCauley  
Director

## Statement of comprehensive income

For the 9 month financial period ended 31 March 2025

The Company has not traded during the 9 month financial period. During this period, the Company received no income and incurred no expenditure and therefore made neither profit or loss.

The notes on pages 6 to 8 form part of these financial statements.

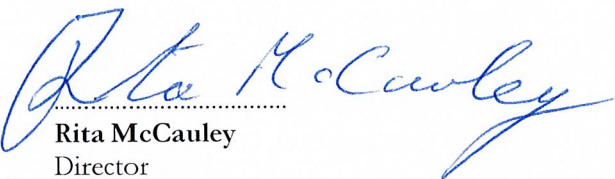
# Statement of financial position

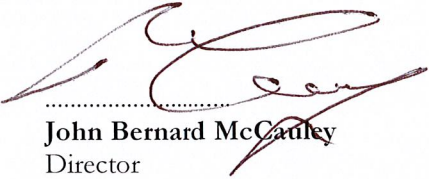
As at 31 March 2025

	Note	2025 €
<b>Current assets</b>		
Debtors: amounts falling due within one year	5	100
		<u>100</u>
<b>Total assets less current liabilities</b>		<u>100</u>
<b>Net assets</b>		<u><u>100</u></u>
<b>Capital and reserves</b>		
Called up share capital presented as equity		<u>100</u>
<b>Shareholders' funds</b>		<u><u>100</u></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 the provisions of FRS 102 Section 1A for small entities.

The financial statements were approved and authorised for issue by the board:

  
Rita McCauley  
Director

  
John Bernard McCauley  
Director

Date: 11/2/2026

The notes on pages 6 to 8 form part of these financial statements.

# Statement of changes in equity

For the 9 month financial period ended 31 March 2025

	Called up share capital	Total equity
	€	€
At 20 June 2024	-	-
Shares issued during the 9 month financial period	100	100
<b>At 31 March 2025</b>	<b>100</b>	<b>100</b>

The notes on pages 6 to 8 form part of these financial statements.

# Notes to the financial statements

For the 9 month financial period ended 31 March 2025

## 1. General information

Rita's Choice Two Limited is a private company limited by shares and was incorporated in the Republic of Ireland on 20 June 2024. The Company's accounting records are maintained at the company's registered office at 64c Heather Road, Sandyford Industrial Estate, Dublin 18.

## 2. Accounting policies

### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The Company qualifies as a small company as defined by section 280A of the Act, in respect of the financial year and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and section 1A of FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The financial statements are presented in Euro (€).

The following principal accounting policies have been applied:

### 2.2 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, inclusive of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

### 2.3 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

## Notes to the financial statements

For the 9 month financial period ended 31 March 2025

### 2. Accounting policies (continued)

#### 2.3 Financial instruments (continued)

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the reporting date.

### 3. Judgments in applying accounting policies and key sources of estimation uncertainty

There have been no significant judgements or estimates included in the preparation of the financial statements.

### 4. Employees

The Company has no employees other than the directors, who did not receive any remuneration.

### 5. Debtors

	2025
	€
Called up share capital not paid	100
	<u><u>100</u></u>

### 6. Share capital

	2025
	€
<b>Authorised, allotted, called up and fully paid</b>	
100 Ordinary shares of €1.00 each	100
	<u><u>100</u></u>

### 7. Transactions with directors

Rita McCauley, the director who is also the ultimate controlling party and therefore owns 100% ordinary shares issued by the Company during the period.

## Notes to the financial statements

For the 9 month financial period ended 31 March 2025

### **8. Post balance sheet events**

There have been no significant events affecting the Company since the financial period end, which require adjustments to or disclosure in these financial statements.

### **9. Controlling party**

The ultimate controlling party is Rita McCauley.

### **10. Approval of financial statements**

The board of directors approved these financial statements for issue on 11/02/2026.