

Company registration number: 538965

**Arkoni Ireland Limited
Formerly known as Geocell Ireland Limited**

**Unaudited abridged financial statements
for the financial year ended 31 July 2025**

Arkoni Ireland Limited

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Directors and other information

Directors	Francis Flynn Marion Flynn
Secretary	Francis Flynn
Company number	538965
Registered office	Arkoni Ireland Limited 1-2 Marino Mart Fairview Dublin 3
Accountants	Leahy O'Riordan Chartered Accountants 1-2 Marino Mart Fairview Dublin 3
Bankers	Bank of Ireland 20 Marino Mart Fairview Dublin 3

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Directors' responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.



Francis Flynn

18 December 2025



Marion Flynn

Arkoni Ireland Limited

**Balance sheet
As at 31 July 2025**


	2025	2024
	€	€
Current assets	44,729	55,227
Creditors: amounts falling due within one year	(20,957)	(29,142)
Net current assets	<u>23,772</u>	<u>26,085</u>
Total assets less current liabilities	23,772	26,085
Creditors: amounts falling due after more than one year	(3,802)	(10,081)
Accruals and deferred income	(2,101)	(2,084)
Net assets	<u><u>17,869</u></u>	<u><u>13,920</u></u>
Capital and reserves	<u><u>17,869</u></u>	<u><u>13,920</u></u>

These financial statements have been prepared in accordance with the Micro Companies Regime.

We, as directors of Arkoni Ireland 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 18 December 2025 and signed on behalf of the board by:


Francis Flynn
Director


Marion Flynn
Director

Arkoni Ireland Limited

Notes to the abridged financial statements Financial year ended 31 July 2025

1. General information

The financial statements comprising profit and loss account, balance sheet and related notes constitute the individual financial statements of Arkoni Ireland Limited for the financial year ended 31 July 2025.

Arkoni Ireland Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland (CRO number 538965). The Registered Office is 1-2 Marino Mart, Fairview, Dublin 3.

Currency

The financial statements have been presented in the Euro currency (€) without rounding.

Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities Regime" issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the "Micro Companies Regime" in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Arkoni Ireland Limited

Notes to the abridged financial statements (continued) Financial year ended 31 July 2025

Financial instruments

- **Ordinary share capital**

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

- **Cash and cash equivalents**

Cash consists of a bank current account.

- **Other financial assets**

Other financial assets including trade debtors for services sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.

- **Other financial liabilities**

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

- **Loans and borrowings**

All loans made by the company are initially recorded at the amount loaned plus transaction costs. Subsequently, loans made by the company are stated at the transaction price plus transaction costs not yet recognised and cumulative interest income earned minus repayments and any reduction for impairment or uncollectibility, where there is evidence of impairment.

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

- **Impairment of financial assets**

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the profit and loss account in that financial year.

3. **Appropriations of profit and loss account**

	2025	2024
	€	€
At the start of the financial year	12,920	3,736
Profit for the financial year	3,949	9,184
At the end of the financial year	<u>16,869</u>	<u>12,920</u>

4. **Capital commitments**

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

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Notes to the abridged financial statements (continued)
Financial year ended 31 July 2025

5. Contingent liabilities

The company had no material contingent liabilities at the financial year ended 31 July 2025.

6. Directors transactions

Loans from directors

As permitted by the Companies Act 2014, the following loan was made from Francis Flynn. It is interest free, unsecured and repayable on demand. It is included in creditors: amounts falling due within one year.

	2025	2024
	€	€
At the start of the financial year	-	-
Advances made during the financial year	(200)	-
Amounts repaid during the financial year	-	-
At the end of the financial year	<u>(200)</u>	<u>-</u>

7. Change of Name

On 7 May 2025 the company changed its name from Geocell Ireland Limited to Arkoni Ireland Limited.

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 18 December 2025.