

Company registration number: 774254

Grow Open Limited

Unaudited abridged financial statements

for the financial period ended 31 December 2025

Grow Open Limited

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Grow Open Limited

Directors and other information

Directors	Michael Meagher Clare Dillon
Secretary	Michael Meagher
Company number	774254
Registered office	73 Moyne Road Dublin 6 D06 E9K7
Accountants	Noel Ryan & Associates 7 Cabinteely Close Cabinteely Dublin 18

Grow Open Limited

Accountants' Report to the board of directors on the Unaudited financial statements of Grow Open Limited

We have compiled the abridged financial statements of Grow Open Limited for the financial period ended 31 December 2025. These financial statements comprise the profit and loss account, balance sheet of the company for the financial period ended 31 December 2025, profit and loss account, statement of changes in equity and a summary of significant accounting policies and other explanatory information.

Respective responsibilities of directors and accountants

The company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Grow Open Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements – Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the provisions of Financial Reporting Standard 105, the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Noel Ryan & Associates
Certified Public Accountants
7 Cabinteely Close
Cabinteely
Dublin 18

30 January 2026

Grow Open Limited

**Balance sheet
As at 31 December 2025**

	31/12/25
	€
Current assets	17,525
Creditors: amounts falling due within one year	(12,412)
Net current assets	<u>5,113</u>
Total assets less current liabilities	<u>5,113</u>
Accruals and deferred income	(2,500)
Net assets	<u>2,613</u>
Capital and reserves	<u><u>2,613</u></u>

We, as directors of Grow Open 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 period and of its profit or loss for such a financial period 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.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 30 January 2026 and signed on behalf of the board by:

Michael Meagher
Director

Clare Dillon
Director

Grow Open Limited

Notes to the abridged financial statements Financial period ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 73 Moyne Road, Dublin 6, D06 E9K7.

2. Statement of compliance

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

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Taxation

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

4. Appropriations of profit and loss account

	31/12/25
	€
At the start of the financial period	-
Profit for the financial period	2,513
At the end of the financial period	<u>2,513</u>