

**OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014**

Company name: Retcon Europe Ltd
Company number: 765256
Financial year: 04 June 2024 - 04 December 2025

CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.



Bettina Fodor - Director

Date: 22 Jan 2026



Peter Istvan Kece - Secretary

Date: 22 Jan 2026

Retcon Europe Ltd

Directors' Report and Unaudited Financial Statements

for the period ended 04 December 2025

Retcon Europe Ltd

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Retcon Europe Ltd

DIRECTORS AND OTHER INFORMATION

Directors: Bettina Fodor

Secretary: Peter Istvan Kece

Company number: 765256

Registered office: Portnaquin
Killashandra
Co Cavan

Shareholders: Bettina Fodor 50% (50 ordinary shares @ €1 each)
Peter Istvan Kece 50% (50 ordinary shares @ €1 each)

Retcon Europe Ltd

DIRECTORS' REPORT

The directors present their report and the unaudited financial statements for the year ended 04 December 2025.

Principal Activity

The Company was incorporated in order to provide business consulting services. The Company offers advisory and support services to individuals and businesses across a range of operational, administrative and strategic areas, tailored to client needs with a focus on improving operational efficiency and commercial outcomes.

Principal Risks and Uncertainties

In common with all companies operating in Ireland in this sector, the Company faces risks and uncertainties. The Directors are putting in place controls to mitigate these risks. The Directors are confident that there is a market available for its service and that with the right marketing and advertising of its services and products, the company will expand.

Results and Dividends

The Company made a loss of €21686 this year therefore the Directors do not recommend any payment of dividend.

Directors

The current director is Bettina Fodor as set out in the previous page, too. There were no changes in shareholdings between 04 December 2025 and the date of signing the financial statements.

The directors are not required to retire from the board by rotation in accordance with the Articles of Association.

Future developments

For the second year, the Company is looking for developing the business further by publishing its first cook book and promoting it throughout Europe and later overseas.

Post Balance Sheet Events

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

Charitable and Political Contributions

The Company did not make any disclosable political donations in the current year.

Taxation Status

The Company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Retcon Europe Ltd

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Books of Account

The books of account are located at Portnaquin, Killashandra, Co Cavan.

This report was approved by the Board on 22 Jan 2026 and signed on its behalf by



Date: 22 Jan 2026

Bettina Fodor
Director

Retcon Europe Ltd

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED
FINANCIAL STATEMENTS

for the year ended 04 December 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.

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 (Irish GAAP) giving a true and fair view of the state of the affairs of the company and the profit or loss of the company for each financial year.

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 and 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 in the going concerns basis unless it is inappropriate to presume that the company will continue 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 Acts 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 - 8:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflected all the transactions of the company for the year ended 04 December 2025.

Signed on behalf of the board:



Date: 22 Jan 2026

Bettina Fodor
Director

Retcon Europe Ltd

PROFIT AND LOSS ACCOUNT

Date Range: 04 June 2024 - 04 December 2025

Account: All

Closing Postings: Not Included

As of 04 December 2025

Turnover:

Sales	€63846
Other income	€0
	<u>€63846</u>

Cost of Sales:

Shipping	€0
Purchasing raw materials	€0
Other materials and accessories	€0
	<u>€0</u>

GROSS (PROFIT OR) LOSS: €63846

Operating Expenses:

IT and related services	€2028
Service subcontractors	€19323
Banking fees	€373
Wages and Salaries	€49100
Tax, USC and PRSI	€6484
Marketing expenses	€328
Travel costs	€1745
Staff training	€112
Customer refunds	€5875
Other fees and miscellaneous expenses	€164
	<u>€85532</u>

GROSS (PROFIT OR) LOSS:	-€21686
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Corporation tax due: €0

Proposed dividends: €0

Signed on behalf of the board:



Bettina Fodor
Director

22 Jan 2026

Retcon Europe Ltd

BALANCE SHEET

As of 04 December 2025

ASSETS:		As of 04 December 2025
Fixed Assets: (5)		€0
Current Assets:		
Cash on hand (6.a)		€100
Inventory (6.b)		€0
Debtors (8)		€0
Other intangible assets: (7)		€0
TOTAL ASSETS:		€100

EQUITY AND LIABILITIES:

Current liabilities (Amounts falling due within one year)	€0
Non-current liabilities: (Amounts falling due after more than one year) (9)	€0
Paid up share capital: (10)	€100
TOTAL LIABILITIES:	€100

We, as the directors of Retcon Europe Ltd, 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.

Signed on behalf of the board:



Bettina Fodor
Director

22 Jan 2026

Retcon Europe Ltd

NOTES TO THE FINANCIAL STATEMENTS

1. PERIOD OF FINANCIAL STATEMENTS

The comparative figures relate to the first 12 months of the Company that ended 04 December 2025.

2. ACCOUNTING CONVENTION

The financial statements are prepared on the going concern basis, under the historical cost convention. The financial statements have been prepared in accordance with the Financial Reporting Standards for Smaller Entities.

The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered accountants in Ireland.

3. GOING CONCERN

The company's first year was about groundwork, preparation, market research and product design. The director is confident that income will start to come in in the second financial year of the company.

4. TURNOVER

The company did not have any sort of income during the first year that ended 04 December 2025.

5. FIXED ASSETS

The company did not have any fixed assets during the first year that ended 04 December 2025.

6. CURRENT ASSETS

6.a, The Shareholders paid up their share capital €100 in cash and the company put it in the cash box as of 04 December 2025.

6.b, As the company is a service company, it does not hold any inventory.

7. OTHER INTANGIBLE ASSETS

These are basically the value of the know-how and creative ideas the company owns based on the trainings and market research results during the first year that ended 04 December 2025.

8. DEBTORS

The company did not have any debtors during the first year that ended 04 December 2025.

9. NON-CURRENT LIABILITIES

The company's first year was financed by loans from friends and family. None of the aforementioned persons requires the amount to be paid back within a few years.

10. SHARE CAPITAL

Shareholders paid up their share capital in cash.

11. TAX MATTERS

As the company did not have any income, did not have any employees and was not registered for VAT during the first year that ended 04 December 2025, there is no tax due of any kind.

12. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 22 Jan 2026.

Signed on behalf of the board:



Bettina Fodor
Director

22 Jan 2026