

Gero Investments Limited
Unaudited Abridged Financial Statements
for the year ended 30th June 2025

Gero Investments Limited

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Gero Investments Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 30th June 2025

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

Irish company law requires the directors to prepare 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 the 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 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.

Signed on behalf of the board

Mr. Edward Carey
Director

Mr. Owen Hurley
Director

6th January 2026

Gero Investments Limited
STATEMENT OF FINANCIAL POSITION

for the year ended 30th June 2025

	Notes	Jun' 25 €
Non-Current Assets		
Financial assets	6	1,000
Current Assets		
Cash and cash equivalents		1,000
Creditors: Amounts falling due within one year	7	(1,000)
Net Current Assets		-
Total Assets less Current Liabilities		1,000
Creditors		
Amounts falling due after more than one year		-
Net Assets		1,000
Capital and Reserves		
Called up share capital presented as equity		1,000
Income statement		-
Equity attributable to owners of the company		1,000

We as Directors of Gero Investments 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 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 year and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014; the company 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 6th January 2026 and signed on its behalf by:

Mr. Edward Carey
Director

Mr. Owen Hurley
Director

Gero Investments Limited
STATEMENT OF CHANGES IN EQUITY
as at 30th June 2025

	Share capital	Retained earnings	Total
	€	€	€
At 30 June 2024	1,000	-	1,000
Profit for the period	-	-	-
Net proceeds of equity ordinary share issue	-	-	-
At 30 June 2025	1,000	-	1,000

Gero Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 30th June 2025

1. GENERAL INFORMATION

Gero Investments Limited is a company limited by shares incorporated in Republic of Ireland. Monahan House, Celtic Business Park, Monahan Road, Cork Republic of Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. 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.

Statement of compliance

The financial statements of the company for the year ended 30th June 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

Turnover

Turnover comprises of the sales income received by the company in the period.

Financial assets

Financial assets are stated at cost. There is no charge to depreciation calculated on financial assets

Taxation and deferred taxation

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

Deferred tax is recognised 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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Share capital of the company

Ordinary share capital

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

3. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the year from 1st July 2024 to 30th June 2025

Gero Investments Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the year ended 30th June 2025

4. STATEMENT ON PREVIOUS PERIODS

There are no amendments to prior year financial statements

5. EMPLOYEES

There were no employees during the year

6. FINANCIAL ASSETS

	Financial Assets	Total
	€	€
Cost		
At 30 June 2025	1,000	1,000
	<u>1,000</u>	<u>1,000</u>
Net book value		
At 30 June 2025	<u>1,000</u>	<u>1,000</u>

7. CREDITORS

Amounts falling due within one year

Jun' 25
€

Subordinated Loan Account

1,000

1,000

8. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 30 June 2025.

9. RELATED PARTY TRANSACTIONS

The Company had no transactions with its directors or shareholders during the year

10. EVENTS AFTER END OF REPORTING PERIOD

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

11. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 6th January 2026