

Company registration number: 698457

Minty Rock Ireland Limited

Unaudited Abridged Financial Statements

for the Financial Year ended 30 June 2025

McKeague Morgan & Company
Chartered Accountants
27 College Gardens
Belfast
Northern Ireland
BT9 6BS

Minty Rock Ireland Limited

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Minty Rock Ireland Limited
Company Information

Directors Mr N Stock
 Mr H Parkinson

Company secretary Mr N Stock

Registered office Brickfield House
 Station Road
 Portmarnock
 Dublin
 Ireland

Accountants McKeague Morgan & Company
 Chartered Accountants & Statutory Audit Firm
 27 College Gardens
 Belfast
 BT9 6BS

Minty Rock Ireland Limited
(Registration number: 698457)
Balance Sheet as at 30 June 2025

	Note	2025 €	2024 €
Fixed assets			
Investments	5	115	115
Current assets			
Debtors	6	1,000	1,000
		1,000	1,000
Creditors: Amounts falling due within one year	7	(115)	(115)
Net current assets/(liabilities)		885	885
Net assets		1,000	1,000
Capital and reserves			
Called-up share capital presented as equity		1,000	1,000
Profit and loss account		-	-
Shareholders' funds		1,000	1,000

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

We, as directors of Minty Rock 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 section 358 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) we acknowledge the obligations of the company, 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 that financial year, and 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 of the 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 section 353 of the Companies Act 2014.

Approved and authorised by the Board on 12 February 2026 and signed on its behalf by:

N Stock

H Parkinson

Mr N Stock
Company secretary and director

Mr H Parkinson
Director

Minty Rock Ireland Limited

Notes to the Financial Statements for the Financial Year Ended 30 June 2025

1 General information

The financial statements comprising the Balance Sheet and the related notes constitute the individual financial statements of Minty Rock Ireland Limited for the financial year ended 30 June 2025.

Minty Rock Ireland Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014), incorporated and registered in Ireland (CRO number 698457). The Registered Office is Brickfield House, Station Road, Portmarnock, Dublin, Ireland, which is also the principal place of business of the company.

These financial statements were authorised for issue by the Board on 12 February 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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 in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard. The financial statements have been prepared on the going concern basis in accordance with the historical costs convention modified to include items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard Applicable in the UK and Republic of Ireland. The company qualifies as a small company for the period, 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.

Turnover recognition

The company recognises turnover when:

- the amount of turnover can be reliably measured;
- it is probable that future economic benefits will flow to the entity, and;
- specific criteria have been met for each of the company's activities.

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts and after eliminating sales within the company.

Tax

The tax expense for the year comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Minty Rock Ireland Limited

Notes to the Financial Statements for the Financial Year Ended 30 June 2025

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Minty Rock Ireland Limited

Notes to the Financial Statements for the Financial Year Ended 30 June 2025

3 Appropriations of profit and loss account

	2025 €	2024 €
At the start of the financial period	-	-
Profit for the financial period	-	-
At the end of the financial period	<u>-</u>	<u>-</u>

4 Taxation

Tax charged/(credited) in the income statement

	2025 €	2024 €
Current taxation		
Irish corporation tax	<u>-</u>	<u>-</u>

The tax on profit before tax for the period is the same as the standard rate of corporation tax in the Republic of Ireland (2025 - the same as the standard rate of corporation tax in the Republic of Ireland) of 12.5% (2024 - 12.5%).

The differences are reconciled below:

	2025 €	2024 €
Profit before tax	<u>-</u>	<u>-</u>
Corporation tax at standard rate	-	-
Tax increase from effect of capital allowances and depreciation	<u>-</u>	<u>-</u>
Total tax charge	<u>-</u>	<u>-</u>

Minty Rock Ireland Limited

Notes to the Financial Statements for the Financial Year Ended 30 June 2025

5 Investments

	2025 €	2024 €
Investment in associate	115	115

Details of undertakings

Details of the investments (including principal place of business of unincorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Associate undertaking – Marlborough Agri Ltd

Registered office – Kampala, Uganda

Holding – Ordinary shares

Proportion of voting rights and shares held 2025 – 45%

6 Debtors

	2025 €	2024 €
Other debtors	1,000	1,000

Minty Rock Ireland Limited

Notes to the Financial Statements for the Financial Year Ended 30 June 2025

7 Creditors

	Note	2025 €	2024 €
Due within one year			
Other creditors		<u>115</u>	<u>115</u>