

**OVERALL CERTIFICATE
FOR ACCOUNTS WITH TYPED SIGNATURES**

Company Name: RTI Distribution Limited

Company Number: 661477

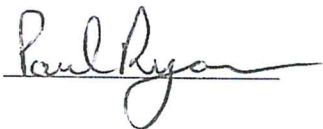
Financial Year: 01/04/2024 – 31/03/2025

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 member(s).

Secretary: Paul Ryan

Director: Michael McLoughlin

Signature: 

Signature: 

Date: 26/01/2026

(This document requires two signatures. The same person cannot sign as both Director and Secretary)

Registered number: 661744

RTI DISTRIBUTION LIMITED

UNAUDITED

**ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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RTI DISTRIBUTION LIMITED

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RTI DISTRIBUTION LIMITED

ABRIDGED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

		2025 €	2024 €
Fixed assets			
Financial assets	6	73,000	73,000
		<u>73,000</u>	<u>73,000</u>
Current assets			
Stocks	7	15,879	15,879
Debtors: amounts falling due after more than one year	8	190,000	190,000
Debtors: amounts falling due within one year	8	83,100	83,100
Cash at bank and on hand	9	37,189	39,720
		<u>326,168</u>	<u>328,699</u>
Creditors: amounts falling due within one year	10	(600)	(2,036)
Net current assets		<u>325,568</u>	<u>326,663</u>
Net assets		<u>398,568</u>	<u>399,663</u>
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account	11	398,468	399,563
Shareholders' funds		<u>398,568</u>	<u>399,663</u>

I, as director of RTI Distribution Limited, state that:

- a) these financial statements have been prepared in accordance with the small companies regime.
- b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- d) The members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2)
- e) I 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 state 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.
- f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the board:

Michael McLoughlin
Director

Date: 19 December 2025

RTI DISTRIBUTION LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The financial statements comprise of the Statement of Income and Retained Earnings, the Statement of Financial Position and the related notes constitute the financial statements of RTI Distribution Limited for the financial year ended 31st March 2025.

RTI Distribution Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 661744). The company's registered office address is East Point Plaza, East Point, Dublin 3 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 Director's report.

1.1. Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" (FRS 102), applying Section 1A of that standard.

2. Accounting policies

2.1. Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis in accordance with the historical cost convention modified to include certain items at fair value. 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 United Kingdom and the Republic of Ireland issued by the Financial Reporting Council. The company qualifies as a small company for the period, as defined by Section 280A of that 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.

The preparation of financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

The following principal accounting policies have been applied.

2.2. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

2.3. Current and deferred 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 calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets.

Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

2.4. Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.5. Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6. Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7. Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.8. Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of income and retained earnings.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

RTI DISTRIBUTION LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

4. Employees

The Company has no employees other than the director who did not receive any remuneration (2024 - €Nil).

5. Financial assets

					Other fixed asset investments €
Cost or valuation					
At 1 April 2024					<u>73,000</u>
At 31 March 2025					<u>73,000</u>

6. Stocks

	2025 €	2024 €
Raw materials	<u>15,879</u>	<u>15,879</u>
	<u>15,879</u>	<u>15,879</u>

7. Debtors

	2025 €	2024 €
Due after more than one year		
Other debtors	<u>190,000</u>	<u>190,000</u>
	<u>190,000</u>	<u>190,000</u>
Due within one year		
Amounts owed by related party	83,000	83,000
Other debtors	<u>100</u>	<u>100</u>
	<u>83,100</u>	<u>83,100</u>

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RTI DISTRIBUTION LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

8. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	<u>37,189</u>	<u>39,720</u>
	<u>37,189</u>	<u>39,720</u>

9. Creditors: Amounts falling due within one year

	2025 €	2024 €
Accruals	<u>600</u>	<u>2,036</u>
	<u>600</u>	<u>2,036</u>

10. Reserves

Profit and loss account

The profit and loss account represents cumulative gains and losses recognised in the Statement of Income and Retained Earnings, net of transfers to and from other reserves and dividends paid.

11. Appropriation of Profit and Loss Account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	399,563	401,644
Other movement in the profit and loss account	<u>(1,095)</u>	<u>(2,081)</u>
Profit and loss account carried forward at the end of the year	<u>398,468</u>	<u>399,563</u>

12. Related party transactions

McLoughlin Industrial Flooring Contractors Limited and Resina Tecnica Italia Limited are related parties of RTI Distribution Limited as these companies are subject to common control from the same director.

13. Post balance sheet events

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

14. Approval of financial statements

The director approved these financial statements for issue on 19 December 2025.