

CoolMAIN Digital Limited

Company Number 575383

**Unaudited Abridged Financial Statements
for the financial year ended 31 December 2025**

CoolMAIN Digital Limited

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CoolMAIN Digital Limited

Director and Other Information

Directors	Pieter Verkade
Company Secretary	Nora Mary Horgan
Registered Office and Business Address	Quarry Lodge Knockaneroe Klbrittain Co. Cork
Accountant	BKK Account Services Ltd t/a Bookkeep Kinsale 8 Fenian Kelly Terrace Cork Street Kinsale Co Cork P17 A895 Ireland
Company Registration No:	575383
Bank:	Bank of Ireland 32 South Mall, Cork

CoolMAIN Digital Limited

Profit and Loss Account

For the financial year 01 Jan 2025 to 31 Jan 2025

	Notes	2025 €	2024 €
Income			
Turnover		0	2,000
Other Income			
Expenditure			
Administrative Expenses		(3,803)	(31,757)
TOTAL Expenditure		<u>(3,803)</u>	<u>(31,757)</u>
Loss for the Financial Year		<u>(3,803)</u>	<u>(29,757)</u>
Tax on profits		0	0
Total Comprehensive Income		(3,803)	(29,757)

The company has no recognised profits or losses other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's turnover and expenses all relate to continuing operations.

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

Pieter Verkade
Director

Date: 6th February 2026

CoolMAIN Digital Limited

Balance Sheet

As at 31 Dec 2025

		2025	2024
	Notes	€	€
Fixed Assets			
Tangible Assets	10	<u>0</u>	<u>1,475</u>
Current Assets			
Debtors	6	0	155
Cash and cash equivalents		<u>578</u>	<u>1,550</u>
Creditors: amounts falling due within one year		<u>(6,029)</u>	<u>(4,828)</u>
Net Current Assets		<u>578</u>	<u>3,180</u>
Total Assets less Current Liabilities		<u>(5,451)</u>	<u>(1,648)</u>
Capital and Reserves			
Called up share capital presented as equity	7	1	1
Retained Earnings	8	<u>(5,452)</u>	<u>(1,649)</u>
Shareholders Equity		<u>(5,421)</u>	<u>(1,648)</u>

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

We as Director's of CoolMAIN Digital 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 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 (as a micro company) 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 micro company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014

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

Pieter Verkade
Director
Date: 6th February 2026

CoolMAIN Digital Limited

Notes to the Financial Statements

For the financial year ended 31 December 2025

1. General Information

CoolMAIN Digital Limited Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 575383. The registered office of the company is Quarry Lodge, Knockaneroe, Klbrittain, Co. Cork which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and FRS105. They comply with the financial reporting standards of the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014.

Statement of Compliance

The financial statements of the company for the financial year ended 31 Dec 2024 have been prepared in accordance with the provisions of FRS 105 (Micro Entities) and the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in Section 1A FRS 105 from the requirement to prepare a Cash Flow Statement because it is classified as a micro company.

Functional Currency

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

Taxation

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

Turnover

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

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will

8. Profit & Loss account

	2025	2024
At 01 Jan 2025	(1,649)	28,108
Loss for the financial year	<u>(3,803)</u>	<u>(29,757)</u>
At 31 Dec 2024	(5,452)	(1,649)

9. Reconciliation of Movements in Shareholders Equity

	2025	2024
Profit / Loss for the financial year	(3,803)	(29,757)
Net addition to shareholders equity		
Opening shareholders equity	(1,648)	28,109
Closing shareholders equity	(5,451)	(1,648)

10. Fixed Assets

	Fixtures and Fittings
Cost	
At date start year	5,356
Additions	0
Disposals	5,356
At 31 December 2025	<u>0</u>
Depreciation	
At date start year	3,811
Depreciation charged in the year	674
Disposals	4,555
At 31 December 2025	<u>0</u>
Carrying Amount	
At date start year	1,475
At 31 Dec 2025	0

11. Capital Commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

12. Director's transactions

Director's account opening balance	4,208
Fixed Assets net to Director	(801)
Loan from Director	1,501
Director's Account closing Balance	4,908

13. Directors and Secretary's Interests

The director(s) who served throughout the financial year was as follows:

	Ordinary Shares of €1 each	
	31 Dec 2025	31 Dec 2025
Pieter Verkade	1	1

The secretary who served throughout the financial year was Nora Mary Horgan

14. Post-Balance Sheet Events

A decision was made to apply for VSO in early 2026 as the company has not generated income in 2025.

15. Status

The liability of the shareholders is limited.

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board on **6th February 2026**