

Company registration number 427021 (Ireland)

ROSTOWN INVESTMENTS LTD
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

ROSTOWN INVESTMENTS LTD

COMPANY INFORMATION

Directors	Gerard Caulfield John Mohan Dermot Maguire Niall Maguire Eamon O'Hara
Secretary	Eamon O'Hara
Company number	427021
Registered office	Ballinode Co Monaghan
Accountants	DBA Accountants Limited 27 North Road Monaghan Co. Monaghan
Business address	Ballinode Monaghan Co. Monaghan
Bankers	Allied Irish Bank - Monaghan The Diamond Monaghan Co. Monaghan

ROSTOWN INVESTMENTS LTD

CONTENTS

	Page
Directors' declaration	1
Balance sheet	2
Notes to the financial statements	3 - 5


ROSTOWN INVESTMENTS LTD

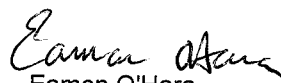
DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

In relation to the financial statements which comprise the profit and loss account, the balance sheet and the related notes:

- 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 judgments 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 DBA Accountants Limited, 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 reflect all transactions of the company for the year ended 31 December 2025.

On behalf of the board


Gerard Caulfield
Director


Eamon O'Hara
Director

11 February 2026

ROSTOWN INVESTMENTS LTD

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 €	€	2024 €	€
Current assets					
Debtors	3	3		3	
Cash at bank and in hand		2,588		2,588	
		<u>2,591</u>		<u>2,591</u>	
Creditors: amounts falling due within one year	4	(364,623)		(364,623)	
Net current liabilities			(362,032)		(362,032)
Capital and reserves					
Called up share capital presented as equity			70		70
Profit and loss reserves	5	(362,102)		(362,102)	
Total equity			(362,032)		(362,032)

We, as directors of Rostown Investments Ltd, state that:

(a) The company is availing itself of the exemption from audit 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 358 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) The directors acknowledge the obligations of the company, under the Companies Act 2014:

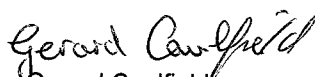
(i) to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year; and


(ii) to otherwise comply with the provisions of this Act 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 11 February 2026 and are signed on its behalf by:


Gerard Caulfield
Director


Eamon O'Hara
Director

ROSTOWN INVESTMENTS LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Company information

Rostown Investments Ltd is a limited company domiciled and incorporated in Ireland. The registered office is Ballinode, Co Monaghan. The company's number is 427021.

The principal activity of the company continued to be that of buying and selling of lorries and trailers. During 2014 the company sold the remaining lorries it held in stock. It has not since further invested in more stock for resale.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

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 €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Directors have wound down the activities of the company, and as such the company is now dormant.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	12.5% Straight Line
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1.4 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets are classified into specified categories. The classification depends on the nature and purpose of the financial assets and is determined at the time of recognition.

ROSTOWN INVESTMENTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2 Tangible fixed assets

Plant and
machinery
€

Cost

At 1 January 2025 and 31 December 2025

234,583

Depreciation and impairment

At 1 January 2025 and 31 December 2025

234,583

Carrying amount

At 31 December 2025

-

At 31 December 2024

-

3 Debtors

2025

2024

€

€

Amounts falling due within one year

3

3

4 Other creditors falling due within one year

2025

2024

€

€

Other creditors

231,029

231,029

Accruals

133,594

133,594

364,623

364,623

ROSTOWN INVESTMENTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

5 Profit and loss reserves

	2025	2024
	€	€
At the beginning and end of the year	(362,102)	(362,102)
	<u>(362,102)</u>	<u>(362,102)</u>

6 Approval of financial statements

The directors approved the financial statements on 11 February 2026.