

Company registration number 263524 (Republic of Ireland)

**ROBINWARD LIMITED**  
**T/A LIMERICK PRINTING**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 APRIL 2025**

**ROBINWARD LIMITED  
T/A LIMERICK PRINTING  
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**ROBINWARD LIMITED**  
**T/A LIMERICK PRINTING**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
**FOR THE PERIOD ENDED 30 APRIL 2025**

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

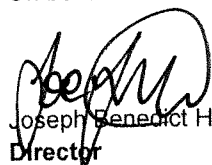
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. 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 that 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, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

On behalf of the board

  
Joseph Benedict Hackett  
Director

  
Brian O'Loughlin  
Director

26 September 2025

**ROBINWARD LIMITED  
T/A LIMERICK PRINTING  
INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS  
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

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**Opinion**

In our opinion, the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of Robinward Limited and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of the Companies Act 2014.

**Basis of opinion**

We have examined:

- (i) the abridged financial statements for the period ended 30 April 2025 on pages 6 to 14, which the directors of Robinward Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the annual general meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the annual general meeting.

**Other information required by the Companies Act 2014**

On 26 September 2025 we reported to the members of Robinward Limited on the company's financial statements for the period ended 30 April 2025 and our report was as follows:

**Opinion**

We have audited the financial statements of Robinward Limited ('the company') for the period ended 30 April 2025, which comprise the statement of comprehensive income, the statement of financial position, the statement of changes in equity, the statement of cash flows and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 April 2025 and of its profit for the period then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**ROBINWARD LIMITED  
T/A LIMERICK PRINTING  
INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS  
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014 (CONTINUED)**

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**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**Other information**

The directors are responsible for the other information in the annual report. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

**Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions, are not complied with by the company. We have nothing to report in this regard.

**Responsibilities of directors for the financial statements**

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**ROBINWARD LIMITED  
T/A LIMERICK PRINTING  
INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS  
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014 (CONTINUED)**

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**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the company's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

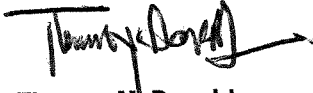
A further description of our responsibilities for the audit of the company's financial statements is located on the IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

**ROBINWARD LIMITED  
T/A LIMERICK PRINTING  
INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS  
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014 (CONTINUED)**

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**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the company's member in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's member those matters we are required to state to the member in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's member, for our audit work, for this report, or for the opinions we have formed.



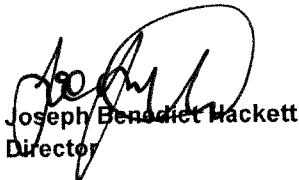
**Thomas McDonald**

For and on behalf of PKF Brenson Lawlor, Statutory audit firm  
Chartered Accountants  
Argyle Square  
Morehampton Road  
Donnybrook  
Dublin 4  
26 September 2025

We, the undersigned, hereby certify that:

- the foregoing is a true copy of the Special Report of the Auditor.
- the attached statement of financial position and the related abridged notes are a correct abridged copy of those laid before the annual general meeting of the company.

On behalf of the board



**Joseph Benedict Hackett**  
Director

Date: 26 September 2025



**Linda Ellen Hackett**  
Secretary

Date: 26 September 2025

**ROBINWARD LIMITED**  
**T/A LIMERICK PRINTING**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2025**

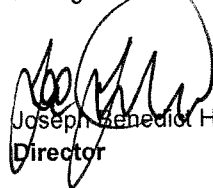
	Notes	30 April 2025	31 December 2023
		€	€
<b>Fixed assets</b>			
Tangible assets	9	190,431	193,179
<b>Current assets</b>			
Stocks	10	105,639	105,192
Debtors	11	178,312	139,700
Cash at bank and in hand		352,647	228,278
		<u>636,598</u>	<u>473,170</u>
<b>Creditors: amounts falling due within one year</b>	12	(169,119)	(125,524)
<b>Net current assets</b>		<u>467,479</u>	<u>347,646</u>
<b>Total assets less current liabilities</b>		<u>657,910</u>	<u>540,825</u>
<b>Creditors: amounts falling due after more than one year</b>	13	-	(68,218)
<b>Net assets</b>		<u>657,910</u>	<u>472,607</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity	16	3	3
Profit and loss reserves		<u>657,907</u>	<u>472,604</u>
<b>Total equity</b>		<u>657,910</u>	<u>472,607</u>

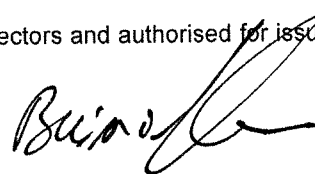
We, as directors of Robinward Limited, state that:

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 26 October 2025 and are signed on its behalf by:

  
 Joseph Benedict Hackett  
 Director

  
 Brian O'Loughlin  
 Director

**ROBINWARD LIMITED**  
**T/A LIMERICK PRINTING**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED 30 APRIL 2025**

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	Share capital	Profit and loss reserves	Total
	€	€	€
<b>Balance at 1 January 2023</b>	3	403,381	403,384
<b>Period ended 31 December 2023:</b>			
Profit and total comprehensive income	-	69,223	69,223
	<u>3</u>	<u>472,604</u>	<u>472,607</u>
<b>Balance at 31 December 2023</b>			
<b>Period ended 30 April 2025:</b>			
Profit and total comprehensive income	-	185,303	185,303
	<u>3</u>	<u>657,907</u>	<u>657,910</u>
<b>Balance at 30 April 2025</b>	<u>3</u>	<u>657,907</u>	<u>657,910</u>

**ROBINWARD LIMITED**  
**T/A LIMERICK PRINTING**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 APRIL 2025**

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**1 Accounting policies**

**Company information**

Robinward Limited is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is Unit 4, Crossagalla Enterprise Park, Ballysimon Road, Limerick, V94N2X4 and its company registration number is 263524.

**1.1 Reporting period**

The current financial period is for 16 months, from 1 January 2024 to 30 April 2025 (prior period: 12 months from 1 January 2023 to 31 December 2023). The change in the reporting period was made to align with group reporting. As a result, the amounts presented in these financial statements are not entirely comparable to those of the prior period.

**1.2 Basis of preparation**

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") 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.

**1.3 Going concern**

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.4 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

**1.5 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 equipment	12.5% and 25% Straight line
Fixtures and fittings	20% Straight line
Motor vehicles	12.5% and 25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

**1.6 Impairment of fixed assets**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**ROBINWARD LIMITED**  
**T/A LIMERICK PRINTING**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 30 APRIL 2025**

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**1 Accounting policies** **(Continued)**

**1.7 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

**1.8 Cash and cash equivalents**

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.

**1.9 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 statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***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.

***Impairment of financial assets***

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

***Classification of financial liabilities***

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**ROBINWARD LIMITED**  
**T/A LIMERICK PRINTING**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 30 APRIL 2025**

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**1 Accounting policies**

**(Continued)**

***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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**1.10 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**1.11 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**1.13 Leases**

***As lessee***

Leases are classified as finance leases and hire purchases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases and hire purchases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the statement of financial position as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to profit or loss so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

**ROBINWARD LIMITED**  
**T/A LIMERICK PRINTING**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 30 APRIL 2025**

**2 Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Operating profit**

	<b>2025</b>	<b>2023</b>
	€	€
Operating profit for the period is stated after charging:		
Depreciation of tangible fixed assets	69,542	38,882
	<u>69,542</u>	<u>38,882</u>

**4 Employees**

The average monthly number of persons (including directors) employed by the company during the period was:

	<b>2025</b>	<b>2023</b>
	Number	Number
Directors	5	2
Staff	6	6
	<u>11</u>	<u>8</u>
Total	<u>11</u>	<u>8</u>

**5 Directors' remuneration**

	<b>2025</b>	<b>2023</b>
	€	€
Remuneration for qualifying services	214,365	129,059
Pension costs	13,601	60,804
	<u>227,966</u>	<u>189,863</u>

**6 Interest receivable and similar income**

	<b>2025</b>	<b>2023</b>
	€	€
<b>Interest income</b>		
Interest on bank deposits	147	-
	<u>147</u>	<u>-</u>

**ROBINWARD LIMITED**  
**T/A LIMERICK PRINTING**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 30 APRIL 2025**

**7 Interest payable and similar expenses**

	<b>2025</b>	<b>2023</b>
	€	€
<b>Interest on financial liabilities measured at amortised cost:</b>		
Interest on bank overdrafts and loans	2,588	2,279
<b>Other finance costs:</b>		
Interest on finance leases and hire purchase contracts	9,784	11,709
	<u>12,372</u>	<u>13,988</u>

**8 Taxation**

The actual charge for the period can be reconciled to the expected charge for the period based on the profit or loss and the standard rate of tax as follows:

	<b>2025</b>	<b>2023</b>
	€	€
Profit before taxation	<u>185,303</u>	<u>69,223</u>
Expected tax charge based on the standard rate of corporation tax of 12.50% (2023: 12.50%)	23,163	8,653
Tax effect of expenses that are not deductible in determining taxable profit	-	250
Tax effect of utilisation of tax losses not previously recognised	(26,327)	(10,141)
Permanent capital allowances in excess of depreciation	3,164	1,238
Taxation charge for the period	<u>-</u>	<u>-</u>

**9 Tangible fixed assets**

	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	€	€	€	€
<b>Cost</b>				
At 1 January 2024	806,052	70,667	107,741	984,460
Additions	21,720	577	44,497	66,794
At 30 April 2025	<u>827,772</u>	<u>71,244</u>	<u>152,238</u>	<u>1,051,254</u>
<b>Depreciation and impairment</b>				
At 1 January 2024	670,098	67,254	53,929	791,281
Depreciation charged in the period	51,400	3,423	14,719	69,542
At 30 April 2025	<u>721,498</u>	<u>70,677</u>	<u>68,648</u>	<u>860,823</u>
<b>Carrying amount</b>				
At 30 April 2025	<u>106,274</u>	<u>567</u>	<u>83,590</u>	<u>190,431</u>
At 31 December 2023	<u>135,954</u>	<u>3,413</u>	<u>53,812</u>	<u>193,179</u>

**ROBINWARD LIMITED**  
**T/A LIMERICK PRINTING**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 30 APRIL 2025**

10 Stocks		2025	2023
		€	€
Finished goods and goods for resale		<u>105,639</u>	<u>105,192</u>
<b>11 Debtors</b>		<b>2025</b>	<b>2023</b>
<b>Amounts falling due within one year:</b>		<b>€</b>	<b>€</b>
Trade debtors		171,057	137,725
Other debtors		3,271	-
Prepayments		<u>3,984</u>	<u>1,975</u>
		<u>178,312</u>	<u>139,700</u>
<b>12 Creditors: amounts falling due within one year</b>		<b>2025</b>	<b>2023</b>
	<b>Notes</b>	<b>€</b>	<b>€</b>
Obligations under finance leases	14	-	29,087
Trade creditors		134,056	82,190
Amounts owed to group undertakings		14,878	-
VAT		-	8,371
PAYE and social security		3,045	2,415
Other creditors		1,280	-
Accruals		<u>15,860</u>	<u>3,461</u>
		<u>169,119</u>	<u>125,524</u>
<b>13 Creditors: amounts falling due after more than one year</b>		<b>2025</b>	<b>2023</b>
	<b>Notes</b>	<b>€</b>	<b>€</b>
Obligations under finance leases	14	-	<u>68,218</u>
<b>14 Finance lease obligations</b>		<b>2025</b>	<b>2023</b>
Future minimum lease payments due under finance leases:		<b>€</b>	<b>€</b>
Within one year		-	29,087
In two to five years		-	<u>68,218</u>
		-	<u>97,305</u>

**ROBINWARD LIMITED**  
**T/A LIMERICK PRINTING**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE PERIOD ENDED 30 APRIL 2025**

**15 Retirement benefit schemes**

	<b>2025</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
<b>Pension costs</b>		
Employers' defined contributions	16,207	62,166
	<u>16,207</u>	<u>62,166</u>

Pension contributions are made into a scheme run independently from the company.

**16 Share capital**

	<b>2025</b>	<b>2023</b>	<b>2025</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>	<b>€</b>	<b>€</b>
<b>Ordinary share capital</b>				
Ordinary shares of €1.26974 each	1,000,000	1,000,000	-	-
<b>Issued and fully paid</b>				
Ordinary shares of €1.26974 each	2	2	3	3
	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>

**17 Capital commitments**

The company had no material capital commitments at the period year end 30 April 2025.

**18 Related party transactions**

Robinward Limited owed €14,878 to J.D. Hackett and Company Limited at the period end (2023: €Nil).

**19 Ultimate controlling party**

The parent company of Robinward Limited is J.D. Hackett and Company Limited, with its registered address at 17 Lower Baggot Street, Dublin 2.

The ultimate holding company is Tayside Limited, which also has its registered address at 17 Lower Baggot Street, Dublin 2.

The ultimate controlling party is Joseph Benedict Hackett, by virtue of his 100% ownership of Tayside Limited.

**20 Approval of financial statements**

The directors approved the financial statements on 26 October 2025.