

McQ Sprinklers Limited

Unaudited Abridged Financial Statements

for the year ended 31st October 2025

McQ Sprinklers Limited

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McQ Sprinklers Limited

Statement of Directors' Responsibilities for the year ended 31 October 2025

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by the Association of Chartered Certified Accountants.

Irish company law requires the Directors to prepare financial statements giving a true and fair view of the state of affairs of the company and profit or loss of the company for each financial year. Under that law the Directors have elected to prepare the Financial Statements in accordance with Irish Generally Accepted Accounting Practice, (accounting standards issued by the Financial Reporting Council and Irish Law).

In preparing these Financial Statements, the Directors are required to;

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Directors do not consider the going concern basis to be appropriate and these Financial Statements have therefore not been prepared on that basis.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and ensure that the Financial Statements comply with the Companies Act 2014. 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.

Signed on behalf of the board

Tom McQuaid
Director

Una McQuaid
Director

Date: 27th March 2026

Date: 27th March 2026

McQ Sprinklers Limited

**Abridged Balance Sheet
as at 31 October 2025**

| <u>Notes</u> | <u>€</u> | <u>2025</u> <u>€</u> | <u>€</u> | <u>2024</u> <u>€</u> |
|---|------------|-------------------------|------------|-------------------------|
| <u>Current Assets</u> | | | | |
| Debtors | 100 | | 100 | |
| | <u>100</u> | | <u>100</u> | |
| <u>Net Current Assets</u> | | <u>100</u> | | <u>100</u> |
| <u>Total Assets Less Current Liabilities</u> | | <u>100</u> | | <u>100</u> |
| <u>Net Assets</u> | | <u>100</u> | | <u>100</u> |
| <u>Capital and Reserves</u> | | | | |
| Called up share capital | 3 | 100 | | 100 |
| <u>Shareholders' Funds</u> | | <u>100</u> | | <u>100</u> |

We, as Directors' of McQ Sprinklers 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 obligation 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 the 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.
- (e) The company has relied on the specified exemption 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 small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

Approved by the Board on the 27th March 2026 and signed on its behalf by

Tom McQuaid
Director

Una McQuaid
Director

The notes on pages 5 form an integral part of these financial statements.

**Notes to the Abridged Financial Statements
for the year ended 31 October 2025**

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

2. PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION

The company did not trade during the year and received no income and incurred no expenses.

3. SHARE CAPITAL

| | | | <u>2025</u> | <u>2024</u> |
|---|-----------------------------|------------------------------|--------------------|--------------------|
| | | | € | € |
| <u>Description</u> | <u>No. of shares</u> | <u>Value of Units</u> | | |
| Authorised | | | | |
| A Ordinary | 100,000 | €1.00 each | <u>100,000</u> | <u>100,000</u> |
| Allotted, called up and fully paid | | | | |
| A Ordinary | 100 | €1.00 each | <u>100</u> | <u>100</u> |

4. DIRECTORS' REMUNERATION AND TRANSACTIONS

The Directors' did not receive emoluments during the year.

5. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of Directors on the 27th March 2026.