

KILCARRIG QUARRIES LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR FILING WITH THE REGISTRAR OF COMPANIES

FOR THE YEAR ENDED 31ST AUGUST 2025

REGISTERED NUMBER 118361

KILCARRIG QUARRIES LIMITED

ABRIDGED FINANCIAL STATEMENTS

| CONTENTS | Page |
|---|-------|
| Directors and Other Information | 1 |
| Extract from Directors' Report providing information in accordance with section 329 of the Companies Act 2014 | 2 |
| Statement of directors' responsibilities for the shareholders' financial statements | 3 |
| Statement of Financial Position | 4 |
| Notes on the abridged financial statements | 5 - 7 |

KILCARRIG QUARRIES LIMITED

DIRECTORS AND OTHER INFORMATION

BOARD OF DIRECTORS BREDA McDONALD
 THOMAS McDONALD

COMPANY SECRETARY BREDA McDONALD

REGISTERED OFFICE KILCARRIG
 BAGENALSTOWN
 CO. CARLOW

ACCOUNTANT MOYLAN & ASSOCIATES
 24 WALKIN STREET
 KILKENNY

BANKERS BANK OF IRELAND
 PARLIAMENT STREET
 KILKENNY

KILCARRIG QUARRIES LIMITED

EXTRACT FROM THE DIRECTORS' REPORT PROVIDING INFORMATION IN ACCORDANCE WITH SECTION 329 OF THE COMPANIES ACT 2014

DIRECTORS AND SECRETARY AND THEIR INTERESTS

The Directors and Secretary at 31st August 2025 and their interests in the shares of the company as required to be recorded in the Registrar of Interests at 1st January 2025 and 31st August 2025 were as follows:

| | <u>At 31st August 2025</u> | <u>At 1st September 2024</u> |
|---------------------------------------|----------------------------|------------------------------|
| | No. of Ordinary Shares | No. of Ordinary Shares |
| Breda McDonald | 70 | 70 |
| Thomas McDonald | 30 | 30 |
| All interests were beneficially held. | | |

KILCARRIG QUARRIES LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 31ST AUGUST 2025

| | | <u>2025</u> | | <u>2024</u> | |
|----------------------------|-------|-------------|-----|-------------|-----|
| | Notes | € | € | € | € |
| NON CURRENT- ASSETS | | | | | |
| CURRENT ASSETS | | | | | |
| NET ASSETS | | | €- | | €- |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | 5 | | 125 | | 125 |
| Capital Redemption Reserve | | | 2 | | 2 |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that standard.

We, as Directors of Kilcarrig Quarries Limited, state that: (a) the company is availing itself of the audit exemption - 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 section 358 is complied with; (c) no notice under sub-section (1) of section 334 has , in accordance with subsection (2) of that section, been served on the company; and (d) the directors acknowledge the company's obligations under the Companies Acts 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 that financial year, and 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 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

On behalf of the Board

| | | | |
|----------------|---|-----------|--|
| TOM MCDONALD |) | | |
| |) | DIRECTORS | |
| BREDA MCDONALD |) | | |

DATE: 25TH FEBRUARY 2026

KILCARRIG QUARRIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST AUGUST, 2025

1. GENERAL INFORMATION

These financial statements comprising the Statement of Profit or Loss & Other Comprehensive Income Account, Statement of Financial Position, and the related to the financial statements of Kilkcarrig Quarries Ltd for the year ended 31st August 2025.

Kilcarrig Quarries Limited is a private limited company registered under Companies Act 2014, incorporated in the Republic of Ireland, Company No.118361. The nature of the company operations are set out in the Director's Report. The registered office and principal place of business is Kilcarrig, Bagenalstown, Co. Carlow.

1A. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act, 2014.

1B. BASIS OF PREPARATION

The financial statements have been prepared on the going concern basis and 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 UK and Republic of Ireland' issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

1C. CURRENCY

The financial statements of the company are presented in Euro (€), the currency of the primary economic environment in which the company operates (its functional currency).

1D. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATION UNCERTAINTY

Estimates and judgements are required when applying accounting policies. These are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future, which can involve a high degree of judgement or complexity. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the financial year are addressed below.

Recoverability of Receivables

Estimates are made in respect of the recoverable value of trade and other receivables. When assessing the level of provision required, factors including current trading experience, historical experience and the ageing profile of receivables are considered.

KILCARRIG QUARRIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST AUGUST, 2025

2. PRINCIPAL ACCOUNTING POLICIES

2A. CASH AND CASH EQUIVALENTS

Cash and Cash equivalents includes cash in hand, deposits held with bank. Bank overdrafts, when applicable, are shown within borrowings in current liabilities.

3B. TURNOVER

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the Revenue is 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. The following criteria must also be met before Revenue is recognised:

Sale of Goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

4. RECEIVABLES

| | <u>2025</u> | <u>2024</u> |
|---------------------------------------|-------------|-------------|
| | € | € |
| Amounts falling due within one year:- | | |
| Trade Receivables | - | - |
| | <u>€-</u> | <u>€-</u> |

All receivables are due within one year. All trade receivables are due within the company's normal terms. Trade receivables are shown net of impairment in respect of doubtful debts.

KILCARRIG QUARRIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST AUGUST, 2025

5. CALLED UP SHARE CAPITAL

| | <u>2025</u> | <u>2024</u> |
|---|----------------|----------------|
| | € | € |
| Authorised 100,000 Ordinary shares of €1.25 each | <u>125,000</u> | <u>125,000</u> |
| Allotted, called up and fully paid 100 Ordinary shares at €1.25 each | <u>€125</u> | <u>€125</u> |
| Capital Conversion Reserve Fund | <u>€2</u> | <u>€2</u> |

6. POST STATEMENT OF FINANCIAL POSITION EVENTS

There are no other significant events, outside the ordinary course of business, affecting the company since 31st August 2025.

7. RELATED PARTY TRANSACTIONS AND CONTROLLING PARTIES

Ultimate controlling party

The company is controlled by Breda McDonald.

Key Management personnel compensation

The was no Directors' remuneration paid to during the year.

Other related party transactions

There were no other related party transactions during the year.

8. APPROVAL OF FINANCIAL STATEMENTS

The board of Directors approved these financial statements and authorise them for issue on the 25th of February 2026.