

Company Registration Number 697400

Refined Construction Limited

Abridged Financial Statements

For the year ended 04th December 2025

Refined Construction Limited

Contents

Reports and unaudited financial statements

Contents	Page
Directors and other information	1
Statement of directors' responsibilities and declaration on unaudited financial statements	2
Balance Sheet as at 04/12/2025	3
Notes to the accounts	4-5

Refined Construction Limited

Directors and other Information

Directors	Tomas Simonis
Secretary	Elen Minajeva
Company Number	697400
Registered Office	38 COOPER'S WOOD CHAPEL ROAD KINSEALY MALAHIDE DUBLIN K36 FH98 Ireland

Refined Construction Limited

Statement of Directors' responsibilities and declaration on unaudited Financial Statements

General responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014 and all regulations to be construed as one with this Act. They are also responsible for ensuring the company otherwise complies with the provisions of this Act relating to financial statements insofar as they are applicable to the company. They have general responsibility for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements set out on pages 3 to 5:

(a) The directors approve these financial statements and confirm that they are responsible for them, including selecting suitable accounting policies and applying them consistently; and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

(b) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 04th December 2025.

On behalf of the board

Tomas Simonis
Director
26/03/2026



Elen Minajeva
Secretary
26/03/2026



Refined Construction Limited

Balance Sheet As at 04th December 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	2	-	-
Current assets			
Cash at bank		356,419	58,740
Cash account		-	-
Trade and other debtors	3	24,613	134,020
		381,032	192,760
Creditors: amounts falling Due within one year	4	(28,346)	(27,620)
Directors Loan		-	(6,615)
Net current liabilities		(28,346)	(34,235)
Total Assets less current Liabilities		352,686	158,525
Net (liabilities)		352,686	158,525
Capital and reserves			
Called up share capital	5	100	100
Retained Earnings / (Loss)		158,425	(3,794)
Profit and loss account		194,161	162,219
Shareholders' funds		352,686	158,525

We as the directors of Refined Construction 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 satisfies the conditions specified in Sections 358 of the 2014 Act;

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company;

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep proper books of account and to prepare accounts which give a true and fair view of the state of affairs 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 this Acts relating to accounts 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;

(f) has done so on the grounds that the company is entitled to the benefit of that exemptions 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

Tomas Simonis
Director

26/03/2026



Elen Minajeva
Secretary

26/03/2026



Refined Construction Limited

Notes to the financial statements For the period ended 04th December 2025

1. Principle 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.

1.1 Basis of Preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible Fixed Assets and depreciation

Provision is made for depreciation on all tangible assets, at rates calculated to write off the costs or valuation, less estimated residual value of each asset over its expected useful life as follows:

- Equipment 12.5% Straight Line
- Office equipment 20% Straight Line

2. Fixed Assets	Equipment	Office Equipment	Total
	€	€	€
Cost			
At 05 December 2024	-	-	-
Additions during 24/25	-	-	-
At 04 December 2025	-	-	-
Depreciation			
Charge for year	-	-	-
Closing Balance			
At 04 December 2025	-	-	-

Refined Construction Limited

Notes to the financial statements (continued) For the period ended 04th December 2025

3. Debtors

	2025	2024
	€	€
Tax debtors	24,032	3,345
Directors' Loan	581	-
Trade Debtors	-	130,675
	<u>24,613</u>	<u>134,020</u>

4. Creditors: (amounts falling due within one year)


	2025	2024
	€	€
Trade Creditors and accruals	68	2,654
Directors' Loan	-	6,615
Other Creditors	-	2,003
Taxation due	28,278	22,963
	<u>28,346</u>	<u>34,235</u>

5. Share capital

	2025	2024
	€	€
Ordinary shares of €1 each	100	100
Issued and Fully Paid	100	100
Tomas Simonis Ordinary Shares	100	100

6. Approval of the financial statements

The financial statements were approved by the board on the 11th March 2026 and signed on its behalf by

Tomas Simonis
Director
26/03/2026 

Elen Minajeva
Secretary
26/03/2026 