

Registration number 654830

**K. OF CUT LIMITED**  
(A Private Company Limited by Shares)  
Abridged Accounts  
for the period ended 30.06.2025

Director: JOSEF ROTHACHER

Secretary: COMPANEA LIMITED

Registered Office: Kandoy House  
2 Fairview Strand  
Dublin 3

**K. OF CUT LIMITED**

(A Private Company Limited by Shares)

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## K. OF CUT LIMITED

(A Private Company Limited by Shares)

### Statement of directors' responsibilities and declaration on unaudited financial statements

#### General responsibilities

The directors are responsible for preparing the Annual 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 published by the Institute of Public Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for the period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 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 are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

#### Directors' declaration on unaudited financial statements

In relation to the financial statements are set out on pages 4 to 5:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgement 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 30.06.2025.

On behalf of the board



JOSEF ROTHACHER

Director

Date: 24.02.2026

Micro Company – Audit Exempt

**K. OF CUT LIMITED**

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**Abridged balance sheet as at 30.06.2025**

	<b>Current year (2025) (€)</b>	<b>Previous year (2024) (€)</b>
Called up share capital not paid	0.00	0.00
Fixed Assets	1.00	1.00
Current Assets	11,148.21	11,173.77
Prepayments and accrued income	0.00	0.00
Creditors: amounts falling due within one year	11,237.87	11,236.38
Net current assets (liabilities)	(89.66)	(62.61)
Total Assets less current liabilities	(88.66)	(61.61)
Creditors: amounts falling due after more than one year	0.00	0.00
Provisions for liabilities	180.00	180.00
Accruals and deferred income	0.00	0.00
Capital and reserves	(268.66)	(241.61)

I/We, as director(s) of K. OF CUT 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 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) of the Companies Act 2014,
- (d) I/We acknowledge the company's obligations 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 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 (as a micro company) contained in section 352 Companies Act 2014; has done so on the ground 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.

On behalf of the board

Typed Name of Signatory: JOSEF ROTHACHER

Director:  Date: 24.02.2026

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

## **K. OF CUT LIMITED**

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### **Notes to the abridged financial statements for the period ended 30.06.2025**

#### **1. Statement of 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 unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

##### **1.2. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

#### **2. Employees**

There was/were 2 employee(s) during the period.

#### **3. Accounting periods**

The current accounts are for the year ending 30.06.2025.

#### **4. Share capital of the company**

The authorised share capital is EUR 100, divided into 100 ordinary shares of EUR 1 each. There were no changes during the year.

The issued share capital is EUR 100, divided into 100 ordinary shares of EUR 1 each. There were no changes during the year.

#### **5. Approval of financial statements**

The board of directors approved these financial statements for issue on 24.02.2026.

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**Extract from Director's Report**

Extract from Director's Report in accordance with Section 329 of the Companies Act 2014

The director's and secretary's interest in the shares of the company are as follows:

<b>Name</b>	<b>Class of Shares</b>	<b>Number held at 30.06.2025</b>
JOSEF ROTHACHER (Director)	Ordinary	<b>49</b>
COMPANEA LIMITED: (Secretary)	NIL	<b>NIL</b>

There were no changes in shareholdings between 30.06.2025 and the date of signing the financial statements.