

Company Number: 608410

**Pentino Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

**Pentino Limited**  
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# **Pentino Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 30 June 2025

The director made the following statement in respect of the unaudited financial statements:

### **"General responsibilities**

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

### **Director's declaration on unaudited financial statements**

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they is responsible for them, including selecting the appropriate accounting policies, 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.

The director confirms that they has made available to Keveny Monahan Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

### **Signed on behalf of the board**

**Richard Coffey**  
Director

**25 February 2026**

**Pentino Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Financial assets	4	<u>1,008,961</u>	<u>1,008,961</u>
<b>Current Assets</b>			
Cash and cash equivalents		549	10,372
Payables: amounts falling due within one year	5	<u>(31,823)</u>	<u>(40,575)</u>
<b>Net Current Liabilities</b>		<u>(31,274)</u>	<u>(30,203)</u>
<b>Total Assets less Current Liabilities</b>		<u><u>977,687</u></u>	<u><u>978,758</u></u>
<b>Equity</b>			
Called up share capital presented as equity		150	150
Share premium account	6	499,436	499,436
Retained earnings		<u>478,101</u>	<u>479,172</u>
<b>Equity attributable to owners of the company</b>		<u><u>977,687</u></u>	<u><u>978,758</u></u>

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.

I as Director of Pentino 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 359 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),
- (d) I 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 financial 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 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 and the small companies' regime.

**Approved by the board on 25 February 2026 and signed on its behalf by:**

**Richard Coffey**  
**Director**

**Pentino Limited****STATEMENT OF CHANGES IN EQUITY**

as at 30 June 2025

	<b>Called up share capital €</b>	<b>Share premium account €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 July 2023</b>	150	499,436	464,500	964,086
Profit for the financial year	-	-	14,672	14,672
<b>At 30 June 2024</b>	150	499,436	479,172	978,758
Loss for the financial year	-	-	(1,071)	(1,071)
<b>At 30 June 2025</b>	<b>150</b>	<b>499,436</b>	<b>478,101</b>	<b>977,687</b>

# **Pentino Limited**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

### **1. General Information**

Pentino Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 71 Avoca Park, Blackrock, Dublin, Ireland which is also the principal place of business of the company. The principal activity of the company is that of an holding company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### **2. Summary of Significant Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

#### **Statement of compliance**

The financial statements of the company for the year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### **Revenue**

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### **Financial assets**

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

#### **Trade and other payables**

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### **Taxation and deferred taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

#### **Ordinary share capital**

The ordinary share capital of the company is presented as equity.

### **3. Employees**

The company had no employees or a paid director in this period or in prior periods

**Pentino Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

**4. Financial fixed assets**

	<b>Other unlisted investments</b>	<b>Total</b>
	€	€
<b>Investments</b>		
<b>Cost</b>		
At 30 June 2025	1,008,961	1,008,961
<b>Carrying amount</b>		
At 30 June 2025	<b>1,008,961</b>	<b>1,008,961</b>
At 30 June 2024	1,008,961	1,008,961

**5. Payables**  
**Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Taxation	-	2,250
Director's current account (Note 8)	<b>29,823</b>	37,325
Accruals	<b>2,000</b>	1,000
	<b>31,823</b>	40,575

**6. Reserves**

	<b>Share premium account</b>	<b>Income statement</b>	<b>Total</b>
	€	€	€
At 1 July 2024	499,436	479,172	978,608
(Loss)/profit for the financial year	-	(1,071)	(1,071)
At 30 June 2025	<b>499,436</b>	<b>478,101</b>	<b>977,537</b>

**Share Premium Reserve**

The amount is the premium that arose from the issue of shares in 2017.

**7. Capital commitments**

The company had no material capital commitments at the financial year-ended 30 June 2025.

**8. Director's transactions**

The following amounts are repayable to the director:

	<b>2025</b>	<b>2024</b>
	€	€
Richard Coffey	<b>29,823</b>	37,325

**9. Related party transactions**

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

**10. Events After the End of the Reporting Period**

There have been no significant events affecting the company since the financial year-end.

**Pentino Limited**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

**11. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 25 February 2026.