

**ROSNAGUSSANE INVESTMENTS LIMITED**  
**ROSNAGUSSANE, LOMBARDSTOWN, CO. CORK.**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**ROSNAGUSSANE INVESTMENTS LIMITED**  
**ROSNAGUSSANE, LOMBARDSTOWN, CO. CORK.**  
**COMPANY INFORMATION**

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<b>Directors</b>	Robert Tyrrell Claire Tyrrell
<b>Secretary</b>	Robert Tyrrell
<b>Company number</b>	496577
<b>Registered office</b>	Rosnagussane Lombardstown Mallow Co. Cork
<b>Accountants</b>	John O'Connell & Co. Independent Financial Centre, 33 Bank Place, Mallow, Co. Cork.

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**ROSNAGUSSANE INVESTMENTS LIMITED**  
**ROSNAGUSSANE, LOMBARDSTOWN, CO. CORK.**  
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**ROSNAGUSSANE INVESTMENTS LIMITED**  
**ROSNAGUSSANE, LOMBARDSTOWN, CO. CORK.**  
**DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

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The directors present their annual report and financial statements for the year ended 31 March 2025.

**Principal activities**

The company was established for the purpose of holding investments and has not traded.

**Results and dividends**

The company did not trade.

No ordinary dividends were paid. The directors do not recommend payment of a final dividend.

**Directors**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Robert Tyrrell

Claire Tyrrell

**Directors' interests**

The directors' and secretary's interests in the shares of the company are as stated below:

	Ordinary Shares of €1 each	
	1 April 2024	31 March 2025
Robert Tyrrell	10	10
Claire Tyrrell	-	-

**Supplier payment policy**

The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

**Accounting records**

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are adequate and are discharging their responsibility by employing qualified and experienced personnel and the provision of adequate resources to the accounting function.

The accounting records are held at the company's business premises, .

**Small companies exemption**

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors' report.

On behalf of the board

.....  
Robert Tyrrell

**Director**

.....  
Claire Tyrrell

**Director**

Date: .....

**ROSNAGUSSANE INVESTMENTS LIMITED**  
**ROSNAGUSSANE, LOMBARDSTOWN, CO. CORK.**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
***FOR THE YEAR ENDED 31 MARCH 2025***

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The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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 (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are 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 that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 directors are 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 Directors' Report 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.

On behalf of the board

.....  
Robert Tyrrell  
**Director**

.....  
Claire Tyrrell  
**Director**

Date: .....

**ROSNAGUSSANE INVESTMENTS LIMITED**  
**ROSNAGUSSANE, LOMBARDSTOWN, CO. CORK.**  
**DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**  
***FOR THE YEAR ENDED 31 MARCH 2025***

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In relation to the financial statements set out on pages 5 to 11:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments 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 they have made available to John O'Connell & Co., all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year ended 31 March 2025.

On behalf of the board

.....  
Robert Tyrrell  
**Director**

.....  
Claire Tyrrell  
**Director**

Date: .....

**ROSNAGUSSANE INVESTMENTS LIMITED**

**ROSNAGUSSANE, LOMBARDSTOWN, CO. CORK.**

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION  
OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ROSNAGUSSANE  
INVESTMENTS LIMITED FOR THE YEAR ENDED 31 MARCH 2025**

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In accordance with the engagement letter dated 4 December 2015, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company for the year ended 31 March 2025, set out on pages 5 to 11 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the books of account and information and explanations you have given to us.

This report is made solely to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 March 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements of Rosnagussane Investments Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

**John O'Connell & Co.**

Chartered Accountants

Independent Financial Centre,

33 Bank Place,

Mallow,

Co. Cork.

Date: .....

**ROSNAGUSSANE INVESTMENTS LIMITED**  
**ROSNAGUSSANE, LOMBARDSTOWN, CO. CORK.**  
**PROFIT AND LOSS ACCOUNT**

*FOR THE YEAR ENDED 31 MARCH 2025*

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The company has not traded during the current or preceding year. It received no income and incurred no expenditure, and therefore made neither profit nor loss.

**ROSNAGUSSANE INVESTMENTS LIMITED**  
**ROSNAGUSSANE, LOMBARDSTOWN, CO. CORK.**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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	year ended 31 March 2025 €	year ended 31 March 2024 €
Profit for the year	-	-
Other comprehensive income	-	-
Total comprehensive income for the year	-	-

**ROSNAGUSSANE INVESTMENTS LIMITED**  
**ROSNAGUSSANE, LOMBARDSTOWN, CO. CORK.**  
**BALANCE SHEET**

**AS AT 31 MARCH 2025**

	Notes	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Financial assets	4		1		1
<b>Current assets</b>					
Debtors	5	9		9	
<b>Net current assets</b>			9		9
<b>Net assets</b>			10		10
<b>Capital and reserves</b>					
Called up share capital presented as equity			10		10

We, as directors of Rosnagussane Investments Limited, state that:

(a) The company is availing itself of the exemption provided for by Chapter 16 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 365(2) are satisfied.

(c) We acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

(d) We hereby certify that we have relied on the specific exemption contained in section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on ..... and are signed on its behalf by:

.....  
 Robert Tyrrell  
**Director**

.....  
 Claire Tyrrell  
**Director**

**ROSNAGUSSANE INVESTMENTS LIMITED**  
**ROSNAGUSSANE, LOMBARDSTOWN, CO. CORK.**  
**STATEMENT OF CHANGES IN EQUITY**  
***FOR THE YEAR ENDED 31 MARCH 2025***

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	<b>Share capital €</b>
<b>Balance at 1 April 2023</b>	10
<b>Period ended 31 March 2024:</b>	
Profit and total comprehensive income	-
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<b>Balance at 31 March 2024</b>	10
<b>Period ended 31 March 2025:</b>	
Profit and total comprehensive income	-
	<hr/>
<b>Balance at 31 March 2025</b>	<u>10</u>

**ROSNAGUSSANE INVESTMENTS LIMITED**  
**ROSNAGUSSANE, LOMBARDSTOWN, CO. CORK.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**Company information**

Rosnagussane Investments Limited is a limited company domiciled and incorporated in Eire. The registered office is Rosnagussane, Lombardstown, Mallow, Co. Cork and its company registration number is 496577.

**1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

**1.2 Going concern**

The accounts have been prepared on a going concern basis, which assumes that the company can continue in business.

**1.3 Fixed asset investments**

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

An associate is an entity, being neither a subsidiary nor a joint venture, in which the company holds a long-term interest and where the company has significant influence. The company considers that it has significant influence where it has the power to participate in the financial and operating decisions of the associate.

Entities in which the company has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

**1.4 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.5 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**ROSNAGUSSANE INVESTMENTS LIMITED**  
**ROSNAGUSSANE, LOMBARDSTOWN, CO. CORK.**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Classification of financial liabilities***

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

***Basic financial liabilities***

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**1.6 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**1.7 Debtors**

Debtors are stated at amounts considered realisable.

**1.8 Dormant Company**

The company did not trade during the financial year.

**2 Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**ROSNAGUSSANE INVESTMENTS LIMITED**  
**ROSNAGUSSANE, LOMBARDSTOWN, CO. CORK.**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**3 Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	==	==

**4 Financial assets**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Shares in group undertakings	1	1
	==	==

10 "B" Ordinary Shares held in Urlingford Investments Limited.

**5 Debtors**

	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year:</b>	<b>€</b>	<b>€</b>
Other debtors	9	9
	==	==

**6 Approval of financial statements**

The directors approved the financial statements on .....