

Linmol Construction Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Linmol Construction Limited
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Linmol Construction Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The directors are responsible for preparing the Directors' 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.

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 Irish Generally Accepted Accounting Practice (accounting standards 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 the 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 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 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.

Signed on behalf of the board

Michael Linnane
Director

Raymond Molloy
Director

Date: _____

Linmol Construction Limited
BALANCE SHEET
as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets		<u>1,293</u>	<u>1,478</u>
Current Assets			
Stocks		15,000	-
Debtors		459	229
Cash at bank and in hand		-	7,450
		<u>15,459</u>	<u>7,679</u>
Creditors: amounts falling due within one year		<u>(2,794)</u>	<u>(2,294)</u>
Net Current Assets		<u>12,665</u>	<u>5,385</u>
Total Assets less Current Liabilities		<u>13,958</u>	<u>6,863</u>
Capital and Reserves			
Called up share capital presented as equity	5	2	2
Retained earnings	6	13,956	6,861
Shareholders' Funds		<u>13,958</u>	<u>6,863</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.

We as Directors of Linmol 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 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),
- (d) 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 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.

Approved by the board on 10/02/2026 and signed on its behalf by:

Michael Linnane
Director

Raymond Molloy
Director

Linmol Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. Summary of Significant Accounting Policies

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year. Turnover comprises the fair value of consideration received and receivable excluding value added tax. Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% Reducing Balance
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Work in progress is valued at cost, which includes outlays incurred on behalf of clients and an appropriate proportion of directly attributable costs and overheads on incomplete assignments. Provision is made for irrecoverable costs where appropriate. Inventory is stated at the lower of cost and net realisable value.

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 Balance Sheet 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 balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

Linmol Construction Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

2. Going concern

There have been increases in the prices of all building materials and also inflationary pressure on Wages and other direct costs. This has not had a material effect on the Company. The company has sufficient reserves and also the Directors will continue to support the Company.

3. Operating profit

	2025	2024
	€	€

Operating profit is stated after charging:

Depreciation of tangible assets	185	211
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4. Taxation

	2025	2024
	€	€

Debtors:

VAT	459	229
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5. Share capital

	2025	2024
	€	€

Description	Number of shares	Value of units		
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Authorised				
Ordinary Shares Class 1	1,000,000	€1.00 each	1,000,000	1,000,000

Allotted, called up and fully paid

Ordinary Shares Class 1	2	€1.00 each	2	2
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The directors' and the secretary's interests in the shares of the company are as follows:-

		Number Held	
Name	Class of Shares	At 31/08/25	01/09/24
Michael Linnane	Ordinary Shares Class 1	1	1
Raymond Molloy	Ordinary Shares Class 1	1	1
		2	2

6. Profit and loss account

	2025	2024
	€	€
At 1 September 2024	6,861	6,859
Profit for the financial year	7,095	2
At 31 August 2025	13,956	6,861

7. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Raymond Molloy	1,064	1,064

Linmol Construction Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

8. Post-Balance Sheet Events

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

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

10/02/2026

Linmol Construction Limited
EXTRACT FROM DIRECTORS' REPORT
for the financial year ended 31 August 2025

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

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 31/08/25	Number Held At 01/09/24
Michael Linnane	Ordinary Shares Class 1	1	1
Raymond Molloy	Ordinary Shares Class 1	1	1
		<u>2</u>	<u>2</u>

There were no changes in shareholdings between 31 August 2025 and the date of signing the financial statements.