

Registered number: 25018

**MACLOCHLAINN
(ROADMARKINGS) LIMITED
UNAUDITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

**3 Harmony Court
Harmony Row
Dublin 2**

Strata Financial

MACLOCHLAINN (ROADMARKINGS) LIMITED

COMPANY INFORMATION

Directors	Diane Hayes Arthur Barlow
Company secretary	Diane Hayes
Registered number	25018
Registered office	Bishopswood Lane The Ward Dublin D11P2VR
Accountants	Strata Financial 3 Harmony Court Harmony Row Dublin 2
Bankers	Bank of Ireland Dublin 2
Solicitors	Gartlan Furey 20 Fitzwilliam Square South Dublin 2

MACLOCHLAINN (ROADMARKINGS) LIMITED

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MACLOCHLAINN (ROADMARKINGS) LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF MACLOCHLAINN (ROADMARKINGS) LIMITED
FOR THE YEAR ENDED 30 JUNE 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Maclochlainn (Roadmarkings) Limited for the year ended 30 June 2025 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Maclochlainn (Roadmarkings) Limited, as a body, in accordance with the terms of our engagement letter September 2025. Our work has been undertaken solely so that we might compile the financial statements of Maclochlainn (Roadmarkings) Limited 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 the Board of Directors of Maclochlainn (Roadmarkings) Limited, as a body, 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 Maclochlainn (Roadmarkings) Limited and its Board of Directors, as a body, for our work or for this report.

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

You have acknowledged on the Balance Sheet as at 30 June 2025 your duty to ensure that Maclochlainn (Roadmarkings) Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Maclochlainn (Roadmarkings) Limited. You consider that Maclochlainn (Roadmarkings) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Maclochlainn (Roadmarkings) 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.

Strata Financial

Strata Financial

3 Harmony Court
Harmony Row
Dublin 2

Date:

6 October 2025

MACLOCHLAINN (ROADMARKINGS) LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	7	836,752	727,370
Financial assets	8	1	-
		836,753	727,370
Current assets			
Stocks	9	399,364	444,137
Debtors: amounts falling due within one year	10	1,174,169	1,016,645
Cash at bank and in hand		467,333	443,413
		2,040,866	1,904,195
Creditors: amounts falling due within one year	11	(1,159,599)	(1,171,820)
		881,267	732,375
Net current assets			
		1,718,020	1,459,745
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	12	(376,464)	(82,926)
		1,341,556	1,376,819
Net assets			
Capital and reserves			
Called up share capital presented as equity		16,000	16,000
Share premium account	15	35,553	35,553
Other reserves	15	769,418	769,418
Profit and loss account	15	520,585	555,848
		1,341,556	1,376,819
Shareholders' funds			
		1,341,556	1,376,819

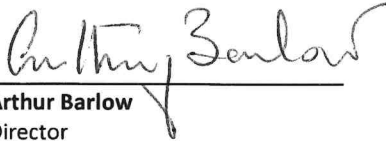
MACLOCHLAINN (ROADMARKINGS) LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2025**

We, as directors of Maclochlainn (Roadmarkings) Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:



Arthur Barlow
Director



Diane Hayes
Director

Date: 6 October 2025

The notes on pages 5 to 14 form part of these financial statements.

MACLOCHLAINN (ROADMARKINGS) LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Called up share capital €	Share premium account €	Special reserves €	Profit and loss account €	Total equity €
At 1 July 2023	16,000	35,553	769,418	302,191	1,123,162
Profit for the year	-	-	-	592,150	592,150
Dividends: Equity capital	-	-	-	(338,493)	(338,493)
At 1 July 2024	16,000	35,553	769,418	555,848	1,376,819
Profit for the year	-	-	-	75,233	75,233
Dividend received	-	-	-	227,997	227,997
Dividends: Equity capital	-	-	-	(338,493)	(338,493)
At 30 June 2025	16,000	35,553	769,418	520,585	1,341,556

The notes on pages 5 to 14 form part of these financial statements.

MACLOCHLAINN (ROADMARKINGS) LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The registered address of the office is Bishopswood Lane, the Ward, Dublin.

The company was incorporated on 19 May 1967 and has company number of 25018.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Revenue

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

Sale of goods

Turnover from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

2.3 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

MACLOCHLAINN (ROADMARKINGS) LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.4 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	- 12.50% straight line
Motor vehicles	- 12.50/20% straight line
Fixtures and fittings	- 10.00% straight line
Office equipment	- 12.50% straight line
Computer equipment	- 12.50% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

MACLOCHLAINN (ROADMARKINGS) LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.6 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of Comprehensive Income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.7 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.8 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.9 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.10 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.11 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

MACLOCHLAINN (ROADMARKINGS) LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025	2024
	No.	No.
Employees	53	52

4. Directors' remuneration

	2025	2024
	€	€
Directors' emoluments	180,000	149,999
Company contributions to defined contribution pension schemes	28,800	14,400
	208,800	164,399

5. Taxation

	2025	2024
	€	€
Total current tax	-	-
Deferred tax		
Released to profit and loss account	4,625	76,472
Total deferred tax	4,625	76,472
Tax on profit	4,625	76,472

Factors affecting tax charge for the year

There were no factors that affected the tax charge for the year which has been calculated on the profits on ordinary activities before tax at the standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%).

MACLOCHLAINN (ROADMARKINGS) LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

6. Intangible assets

	Goodwill €
Cost	
At 1 July 2024	200,000
At 30 June 2025	<u>200,000</u>
Amortisation	
At 1 July 2024	200,000
At 30 June 2025	<u>200,000</u>
Net book value	
At 30 June 2025	<u><u>-</u></u>
At 30 June 2024	<u><u>-</u></u>

MACLOCHLAINN (ROADMARKINGS) LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

7. Tangible fixed assets

	Plant and machinery €	Motor vehicles €	Fixtures and fittings €	Office equipment €	Computer equipment €	Total €
Cost or valuation						
At 1 July 2024	2,348,111	1,988,944	91,964	1,982	13,195	4,444,196
Additions	73,712	206,523	3,899	-	3,014	287,148
Disposals	-	(72,000)	-	-	-	(72,000)
At 30 June 2025	<u>2,421,823</u>	<u>2,123,467</u>	<u>95,863</u>	<u>1,982</u>	<u>16,209</u>	<u>4,659,344</u>
Depreciation						
At 1 July 2024	2,206,085	1,424,241	83,720	198	2,582	3,716,826
Charge for the year on owned assets	25,769	140,563	1,394	198	2,342	170,266
Disposals	-	(64,500)	-	-	-	(64,500)
At 30 June 2025	<u>2,231,854</u>	<u>1,500,304</u>	<u>85,114</u>	<u>396</u>	<u>4,924</u>	<u>3,822,592</u>
Net book value						
At 30 June 2025	<u><u>189,969</u></u>	<u><u>623,163</u></u>	<u><u>10,749</u></u>	<u><u>1,586</u></u>	<u><u>11,285</u></u>	<u><u>836,752</u></u>
At 30 June 2024	<u><u>142,026</u></u>	<u><u>564,703</u></u>	<u><u>8,244</u></u>	<u><u>1,784</u></u>	<u><u>10,613</u></u>	<u><u>727,370</u></u>

MACLOCHLAINN (ROADMARKINGS) LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

8. Financial assets

	Investments in parent company €
Cost or valuation	
Additions	1
	1
At 30 June 2025	1
Net book value	
At 30 June 2025	1
	1
At 30 June 2024	-
	-

The company owns 1 'B' ordinary share in Majucka Limited.

9. Stocks

	2025	2024
	€	€
Stock	195,775	168,296
Work in Progress	203,589	275,841
	399,364	444,137
	399,364	444,137

There is no material difference between the Balance Sheet value of stock and its replacement cost.

MACLOCHLAINN (ROADMARKINGS) LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

10. Debtors

	2025	2024
	€	€
Trade debtors	674,360	733,015
Receivables from parent	227,997	-
Other debtors	1,000	824
Prepayments	34,882	26,183
Tax recoverable	46,384	62,452
Deferred taxation (Note 13)	189,546	194,171
	1,174,169	1,016,645
	1,174,169	1,016,645

Permanent TSB hold a fixed charge on the property of the company and also hold a security assignment over its leases.

Bank of Ireland hold a floating debenture over certain assets of the company.

Dividend declared of €227,997 by Majucka Limited on its 'B' shares were receivable by Maclochlainn (Roadmarkings) Limited at year end.

11. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	700,857	766,562
Taxation and social insurance	79,987	70,415
Obligations under finance lease, hire purchase contracts and bank loan	143,477	133,652
Other creditors	110,719	75,159
Accruals	92,888	95,582
Deferred income	31,671	30,450
	1,159,599	1,171,820
	1,159,599	1,171,820

Interest charged during the year for hire purchase contract was €1,243, for finance lease was €10,809 and for bank loan was €6,465.

12. Creditors: Amounts falling due after more than one year

	2025	2024
	€	€
Other creditors - Leases, hire purchase and bank loan	376,464	82,926
	376,464	82,926
	376,464	82,926

MACLOCHLAINN (ROADMARKINGS) LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

13. Deferred taxation

	2025 €
At beginning of year	194,171
Utilised in year	(4,625)
At end of year	189,546

The deferred tax asset is made up as follows:

	2025 €	2024 €
Opening Balance	194,171	270,643
Movement in current year	(4,625)	(76,472)
	<u>189,546</u>	<u>194,171</u>

14. Share capital

	2025 €	2024 €
Authorised		
100,000 (2024 - 100,000) Ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
16,000 (2024 - 16,000) Ordinary shares of €1.00 each	<u>16,000</u>	<u>16,000</u>

15. Reserves

Profit and loss account

The profit and loss account represents cumulative gains and losses recognised in profit and loss account, net of transfers to/from other reserves or dividends paid.

16. Related party transactions

The company has availed of the exemption under FRS 102 S. 331A from disclosing transactions with its parent entity.

MACLOCHLAINN (ROADMARKINGS) LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

17. Controlling party

The immediate controlling party is Majucka Ltd, who is the ultimate shareholder and the ultimate controlling party are the Directors Arthur Barlow and Diane Hayes.

18. Approval of financial statements

The board of directors approved these financial statements for issue on 06 October 2025