

Registration number 764421

ROYAL BUILD LIMITED

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED 20 MAY 2025

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DIRECTORS AND OTHER INFORMATION

Directors	PAUL OVIDIU CROITOR
Secretary	ANA MARIA DUMITRU
Company number	764421
Registered office	23 COIS GLAISÍN COURT, JOHNSTOWN, NAVAN, MEATH, C15 NVR8, Ireland
Business address	23 COIS GLAISÍN COURT, JOHNSTOWN, NAVAN, MEATH, C15 NVR8, Ireland

STATEMENTS OF DIRECTOR'S RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

The directors made the following statement in respect of the 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 Accounting Standards Board and published by the Association of Chartered Certified Accountants.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the of the company and of the profit or loss of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Directors' declaration on unaudited financial statements

I, as directors of ROYAL BUILD LIMITED state that:

- The company has relied on the specified exemption contained in section 352 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 confirm that the ABRIDGED Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 20/05/2025.

On behalf of the board

DIRECTOR

CROITOR PAUL OVIDIU

DIRECTOR

DUMITRU ANA MARIA

Date:

05/01/2026

BALANCE SHEET

as of 20TH Of MAY 2025

CURRENT ASSETS

Sales Ledger	€	15,014
Bank Account	€	130,216
DLO	€	267
Rct Account	€	1,841
Total Current Assets:	€	147,338

CURRENT LIABILITIES

Paye-emp payable		
Corporation Tax due	€	18,155
Payroll Payable	€	2,000
Total Current Liabilities	€	20,155

Net Current Assets/(Liab) € 127,183

TOTAL NET ASSETS: € 127,183

CAPITAL & RESERVES

Share Capital	€	100
NET PROFIT/LOSS	€	127,083
TOTAL CAPITAL & LIABILITY	€	127,183

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I, as director of ROYAL BUILD 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

DIRECTOR

CROITOR PAUL OVIDIU

DIRECTOR

DUMITRU ANA MARIA

Date:

05/01/2026

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 20 MAY 2025

1. General information

ROYAL BUILD LIMITED is a company limited by shares incorporated in Republic of Ireland, 23 COIS GLAISÍN COURT, JOHNSTOWN, NAVAN, MEATH, C15 NVR8, Ireland is the registered office. The financial statements have been presented in Euro which is also the functional currency in the company.

2. 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.

Statement of compliance

The financial statements of the company for the year ended 20/05/2025 have been prepared on the going concern basis and in accordance with FRS 102 "Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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 of fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange of assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

Cash flow statement

The company meets the size criteria for a small company set by the Section 352 Companies Act, 2014, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.5% Straight line
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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.

3. Employees

The average monthly number of employees, including directors, during the year was 1.

4. Share capital

2025

€

Authorised equity

100,000 Ordinary shares of €1 each

100,000

Allotted, called up and fully paid equity

100 Ordinary shares of €1 each

100

Equity Shares

100 Ordinary shares of €1 each

100

5. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

Ordinary shares

20/05/2025

- PAUL OVIDIU CROITOR – 100%

6. Accounting Periods

21/05/2024 – 20/05/2025

7. Approval of financial statements

The financial statements were approved by the Board on: 05/01/2026