

Uniroad International Freight Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 October 2025

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Uniroad International Freight Limited DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 October 2025

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" 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

Signed by:


Mr Gavin Behan
Director

Date: 20/1/2026

Signed by:


Mr Stephen Behan
Director

Date: 20/1/2026

Uniroad International Freight Limited

BALANCE SHEET

as at 31 October 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>410,975</u>	<u>450,114</u>
Current Assets			
Debtors	8	891,898	931,737
Cash and cash equivalents		<u>2,260,240</u>	<u>1,630,049</u>
		<u>3,152,138</u>	<u>2,561,786</u>
Creditors: amounts falling due within one year	9	<u>(624,461)</u>	<u>(652,245)</u>
Net Current Assets		<u>2,527,677</u>	<u>1,909,541</u>
Total Assets less Current Liabilities		<u>2,938,652</u>	<u>2,359,655</u>
Capital and Reserves			
Called up share capital presented as equity		4,551	4,551
Retained earnings		<u>2,934,101</u>	<u>2,355,104</u>
Equity attributable to owners of the company		<u>2,938,652</u>	<u>2,359,655</u>

We as Directors of Uniroad International Freight 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,

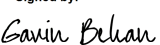
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(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 and the small companies' regime.

Approved by the board on 20/1/2026 and signed on its behalf by:

Signed by:


 Mr Gavin Behan
 Director

Signed by:


 Mr Stephen Behan
 Director

Uniroad International Freight Limited

STATEMENT OF CHANGES IN EQUITY

as at 31 October 2025

	Called up share capital €	Retained earnings €	Total €
At 1 November 2023	4,551	1,829,489	1,834,040
Profit for the financial year	-	525,615	525,615
At 31 October 2024	4,551	2,355,104	2,359,655
Profit for the financial year	-	578,997	578,997
At 31 October 2025	4,551	2,934,101	2,938,652

Uniroad International Freight Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. General Information

Uniroad International Freight Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 91457. The registered office of the company is. The principal activity of the company is that of freight forwarders and Customs Clearing Agents. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 October 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The 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, 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" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Turnover

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

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make the 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 estimates is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects current and future periods.

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:

Land and buildings freehold	-	2% Straight line
Plant and machinery	-	20% Straight line
Motor vehicles	-	20% Straight line

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.

Uniroad International Freight Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Leasing

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors 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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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 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. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. 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.

continued

Uniroad International Freight Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	39,139	40,338
Loss on foreign currencies	7,437	23,891
Operating lease rentals		
- Plant and machinery	5,220	5,731
- Office equipment	1,814	-
	<u><u> </u></u>	<u><u> </u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	8,032	3,517
	<u><u> </u></u>	<u><u> </u></u>
5. Employees		
The average monthly number of employees, including directors, during the financial year was 11, (2024 - 10).		
	2025	2024
	Number	Number
Employees including the director	11	10
	<u><u> </u></u>	<u><u> </u></u>
6. Tax on profit	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 6 (b))	86,172	77,950
	<u><u> </u></u>	<u><u> </u></u>
(b) Factors affecting tax charge for the financial year		
The tax assessed for the financial year differs from the standard rate of corporation tax in Ireland 12.50% (2024 - 12.50%). The differences are explained below:		
	2025	2024
	€	€
Profit taxable at 12.50%	665,169	603,565
	<u><u> </u></u>	<u><u> </u></u>
Profit before tax		
multiplied by the standard rate of corporation tax		
in Ireland at 12.50% (2024 - 12.50%)	83,146	75,446
Effects of:		
Depreciation in excess of capital allowances for period	3,026	2,504
	<u><u> </u></u>	<u><u> </u></u>
Total tax charge for the financial year (Note 6 (a))	86,172	77,950
	<u><u> </u></u>	<u><u> </u></u>

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Uniroad International Freight Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

7. Tangible assets	Land and buildings freehold €	Plant and machinery €	Motor vehicles €	Total €
Cost				
At 1 November 2024	404,167	23,000	155,278	582,445
At 31 October 2025	404,167	23,000	155,278	582,445
Depreciation				
At 1 November 2024	16,166	23,000	93,165	132,331
Charge for the financial year	8,083	-	31,056	39,139
At 31 October 2025	24,249	23,000	124,221	171,470
Net book value				
At 31 October 2025	379,918	-	31,057	410,975
At 31 October 2024	388,001	-	62,113	450,114
8. Debtors			2025 €	2024 €
Trade debtors			782,388	807,416
Customer VAT Control			(54,894)	24,465
Directors' current accounts			40,000	-
Taxation			62,072	50,656
Prepayments			62,332	49,200
			891,898	931,737
9. Creditors			2025 €	2024 €
Amounts falling due within one year				
Net obligations under finance leases and hire purchase contracts			-	16,062
Trade creditors			382,058	373,394
Taxation			97,917	91,789
Other creditors			14,466	-
Accruals			130,020	171,000
			624,461	652,245
10. Income Statement			2025 €	2024 €
At 1 November 2024			2,355,104	1,829,489
Profit for the financial year			578,997	525,615
At 31 October 2025			2,934,101	2,355,104
11. Financial commitments				
The company had no material financial commitments at the financial year-ended 31 October 2025.				

Uniroad International Freight Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 October 2025.

13. Directors' remuneration	2025 €	2024 €
Fees	160,000	160,000
Remuneration	183,600	183,600
	<u>343,600</u>	<u>343,600</u>

14. Controlling interest

The company is owned and controlled by the directors as disclosed in the directors' report.

15. Post-Balance Sheet Events

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20/1/2026.