

**CATERCOOL LIMITED**  
**FILED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31ST DECEMBER 2025**

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**CATERCOOL LIMITED**

**EXTRACT FROM THE OF DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**Directors and their Interests**

In accordance with Section 329 of the Companies Act 2014, the directors' shareholdings and the movement during the financial year 31<sup>st</sup> December 2025. were as follows:

<b><u>Directors</u></b>	<b><u>Ordinary Shares</u></b> <b><u>of €1 each</u></b>	
	<b><u>31/12/2025</u></b>	<b><u>1/1/2025</u></b>
Paul Conroy	30	30
Raymond Maloney	9	9
William Harmon	<u>30</u>	<u>30</u>
	69	69

**Going Concern**

The company has net current assets of €296762 and net assets €437211 at the year end.

The financial statements have been prepared on going concern basis.

**APPROVED ON BEHALF OF THE BOARD**

**DIRECTOR:** Paul Conroy

**DIRECTOR:** William Harmon

**DATE:** 10/04/2026

**CATERCOOL LIMITED**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**DIRECTORS' RESPONSIBILITIES STATEMENTS**

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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102, "the Financial Reporting Standard applicable in UK and Ireland" (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with Companies Act 2014.

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

1. Select suitable accounting policies and then apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reason for any material departure from those standards.
4. 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 records the transactions of the company, enable at any time the assets, liabilities and 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 Companies Act 2014. They are also responsible for the safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**APPROVED ON BEHALF OF THE BOARD**

**DIRECTOR:** Paul Conroy

**DIRECTOR:** William Harmon

**DATE:** 10/04/2026

**ACCOUNTANT' S REPORT TO THE DIRECTORS ON THE UNAUDITED**  
**FINANCIAL STATEMENTS OF CATERCOOL LIMITED**

We have compiled the financial statements on pages 4 to 12 of Catercool Limited for the year ended 31<sup>st</sup> December 2025. The accounts have been prepared in accordance with FRS 102. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland), including FRS 102, “the Financial Reporting Standard applicable in the UK and Republic of Ireland, as adapted by Section 1A of FRS102 and the Companies Act 2014.”.

This report is made 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.

**Respective responsibilities of directors and accountants**

As described on page 2 the company’s directors are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act, 2014.

It is our responsibility to compile the financial statements of Catercool Limited from the accounting records, information and explanations supplied to us by the company.

**Scope of work**

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No.41 Chartered Accountants’ Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services – Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and accordingly express no opinion on the financial statements.

Peter Cunningham

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**Complete Accountancy Services Limited.**  
**Berkeley House,**  
**Ballybin Road,**  
**Ashbourne,**  
**Co. Meath.**

Date: 10/04/2026

**CATERCOOL LIMITED**

**BALANCE SHEET AS AT 31ST DECEMBER 2025**

	Note	<u>2025</u>		<u>2024</u>	
<b><u>ASSETS EMPLOYED</u></b>		<b><u>Euro</u></b>	<b><u>Euro</u></b>	<b><u>Euro</u></b>	<b><u>Euro</u></b>
<b>Fixed Assets</b>	7		140449		154381
<b>Current Assets</b>					
Stock	8	13350		13350	
Banks	9	202449		155572	
Debtors	10	<u>334245</u>	550044	<u>328456</u>	47378
<b>Current Liabilities</b>					
Creditors	11	<u>253282</u>	<u>253282</u>	<u>297204</u>	<u>297204</u>
Net Current Assets			296762		200174
Total Assets less Current Liabilities			<u>437211</u>		<u>354555</u>
<b>Financed By</b>					
Called up Share Capital	13		69		69
Retained Profit			<u>437142</u>		<u>354486</u>
			<u>437211</u>		<u>354555</u>

The notes set out on pages 5 to 12 form part of these accounts.

**APPROVED ON BEHALF OF THE BOARD**

**DIRECTOR:** Paul Conroy

**DIRECTOR:** William Harmon

**DATE:** 10/04/2026

**CATERCOOL LIMITED**

**BALANCE SHEET AS AT 31ST DECEMBER 2025**

We as directors of Catercool 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 on the grounds that it complies with the requirements of Section 358 of the said Act. (b) The directors of the company confirm that they have not received a notice under Section 334 (2) requesting an audit in accordance with Section 334 (1) of the Act. (c) As set out on page 4, the directors acknowledge the obligations of the company to keep proper books of account, prepare financial statements which give a true and fair view and otherwise comply with the provisions of the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company. (d) The company has relied on the specific exemption contained in Section 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 Section 353 Companies Act 2014

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 Statement 102, the Financial Reporting Standards Applicable in the UK and the Republic of Ireland, as adapted by Section 1A of FRS102 and the Companies Act 2014.

The notes set out on pages 5 to 12 form part of these accounts.

**APPROVED ON BEHALF OF THE BOARD**

**DIRECTOR:** Paul Conroy

**DIRECTOR:** William Harmon

**DATE:** 10/04/2026

## **CATERCOOL LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31ST DECEMBER 2025**

##### **Note 1 Accounting Policies**

Catercool Limited is a company located in the Republic of Ireland, registration number 477111 and the registered office is Unit 607, Edenderry Business Campus, Edenderry, Co. Offaly.

The significant accounting policies adopted by the Company are as follows.

##### **A. Basis of Preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council as promulgated by Chartered Accountants Ireland, including FRS 102, the Financial Reporting Standards Applicable in the UK and the Republic of Ireland, as adapted by Section 1A of FRS102 and the Companies Act 2014.

The Financial Statements are prepared in Euro which is the functional currency of the company.

##### **B. Turnover**

Turnover represents the value of services exclusive of VAT.

##### **Rendering of Services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with stage of completion of the contract when all of the following conditions are satisfied:

1. the amount of revenue can be measured reliably;
2. it is probable that the Company will receive the consideration due under the contract;
3. the stage of completion of the contract at the end of the reporting period can be measured reliably, and;
4. the costs incurred and the costs to complete the contract can be measured reliably.

All turnover arose in Ireland.

##### **C. Debtors**

Known bad debts are written off and specific provision for impairment is made against amounts, the collections of which is considered doubtful.

## **CATERCOOL LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31ST DECEMBER 2025**

##### **D. Tangible Fixed Assets**

###### **Cost**

Tangible Fixed Assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Costs include prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is bought into use.

##### **E. Depreciation**

Depreciation is provided on tangible fixed assets, on a straight line basis, so as to write off their cost less residual amounts over estimated useful economic lives.

Motor Vehicles	20% straight line on cost
Fixtures & Fittings	12.5% straight line on cost
Computer	12.5% straight line on cost

The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an ongoing basis and to adjust the depreciation charge to reflect the remaining useful economic life and residual value.

Fully depreciated owned assets are retained in the cost of owned assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

##### **Impairment**

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

##### **F. Cash at Bank and on Hand**

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

## **CATERCOOL LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31ST DECEMBER 2025**

##### **G. Creditors and Accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

##### **H. Cash Flow Statements**

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

##### **I. Share Capital**

Ordinary shares issued are classified as equity.

##### **J. Provisions**

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

##### **K. Contingencies**

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

## **CATERCOOL LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31ST DECEMBER 2025**

##### **L. Employee Benefits**

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

1. *Short term benefits*

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

2. *Annual bonus plans*

The company recognises a provision and an expense for bonuses where the company has a legal or constructive obligation as a result of past events and a reliable estimate can be made.

3. *Defined contribution pension plans*

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

**CATERCOOL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

<b><u>Note 2 Operating Profits</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>Euro</u></b>	<b><u>Euro</u></b>

<b><u>Profit before Taxation is Stated after Charging</u></b>		
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Depreciation	13932	14159
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<b><u>Note 3 Employees</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>Euro</u></b>	<b><u>Euro</u></b>

<b><u>Their Aggregate Remuneration Comprised</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>Euro</u></b>	<b><u>Euro</u></b>

Wages and Salaries	277334	237417
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The average number of persons (including Directors) employed by the company during the year was:

	<b><u>2025</u></b>	<b><u>2024</u></b>
Directors	3	3
Staff	2	2

<b><u>Note 4 Interest Payable and Similar Expenses</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>Euro</u></b>	<b><u>Euro</u></b>

Interest	1012	5101
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<b><u>Note 5 Directors Remuneration</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>Euro</u></b>	<b><u>Euro</u></b>

Remuneration for Qualifying Services	179857	168258
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Included in the above amount are amounts which are deemed directors remuneration as a result of being a connected party under Section 220 Companies Act 2014.

**CATERCOOL LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

<b><u>Note 6 Taxation</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>Euro</u></b>	<b><u>Euro</u></b>

Corporation Tax	3004	9767
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**Note 7 Fixed Assets**

<b><u>Cost</u></b>	<b><u>2025</u></b>
	<b><u>Euro</u></b>

Balance @ 31/12/2024	193903
Disposal	Nil
Additions	<u>Nil</u>
Balance @ 31/12/2025	193903

**Aggregate Depreciation**

Aggregate Depreciation @ 31/12/2024	39522
Disposal	Nil
Depreciation	<u>13932</u>

Aggregate Depreciation @ 31/12/2025	53454
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N. B.V. @ 31/12/2025	<u>140449</u>
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N. B.V. @ 31/12/2024	<u>154381</u>
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**Note 8 Stocks**

<b><u>Amounts falling due within one year:</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>Euro</u></b>	<b><u>Euro</u></b>

Closing Stock	13350	13350
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**Note 9 Bank**

<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>Euro</u></b>

Bank	202449	155572
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**CATERCOOL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**Note 10 Debtors**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<u>Amounts falling due within one year:</u>	<b><u>Euro</u></b>	<b><u>Euro</u></b>
Trade Debtors	334245	328456

**Notes 11 Creditors**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<u>Amounts Payable within one year:</u>	<b><u>Euro</u></b>	<b><u>Euro</u></b>
Trade Creditors & Accruals	253282	297204

**Note 12 Directors Loan**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<u>Amounts Payable after one year:</u>	<b><u>Euro</u></b>	<b><u>Euro</u></b>
Opening Balance @ 1/1/2025	8386	8326
Repayments	(8386)	(8326)
Advances	<u>11161</u>	<u>8386</u>
Closing Balance @ 31/12/2025	11161	8386

**Note 13 Called – Up Share Capital**

	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>Euro</u></b>	<b><u>Euro</u></b>
Authorised:		
Ordinary Share of €1 each	100000	100000
Called up and fully paid:		
Ordinary Share of €1 each	69	69

The Directors regard the shareholders in general meeting as the ultimate controlling party.

**CATERCOOL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**Note 14 Capital Commitments**

There were no capital commitments at the year ended 31<sup>st</sup> December 2025.

**Note 15 Close Company**

The company as a close company within the meaning of the Corporation Tax Act, 1976.

**Note 16 Approval of Financial Statements**

The directors approved the financial statements on 10/04/2026.