

ROTHEL IRELAND LIMITED

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

HERLIHY & ASSOCIATES, ACCOUNTANTS & BUSINESS CONSULTANTS

APT 1, 6 DUNCAIRN TERRACE, BRAY, DUBLIN A98 HW30

ROTHEL IRELAND LIMITED

INDEX TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

Contents	Page
Directors and other information	2
Directors Report	3
Detailed Trading & Profit & Loss Account	4
Balance Sheet	5
Balance Sheet Notes	6

ROTHEL IRELAND LIMITED

COMPANY INFORMATION

Company Number	389572
Director	Con O'Grady
Secretary	Brendan Herlihy
Bankers	Allied Irish Bank Rathgar Dublin 6
Registered Office	1 Knockfield Manor Knocklyon Road Dublin 16 D16 F2H5

ROTHEL IRELAND LIMITED
ACCOUNTS YEAR ENDED 31 DECEMBER 2025

Extract from Directors report in accordance with section 329 of the Companies Acts 2014

The director of the company's interests in the shares of the company during the financial year was as follows:

	Shares	Class
Con O'Grady	0	Ordinary Shares

ROTHEL IRELAND LIMITED
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Year to 31\12\2025 EURO	Year to 31\12\2024 EURO
Sales	366,402.40	298,194.11
Purchases Rebate	-6,213.39	0.00
	360,189.01	298,194.11
Cost of Sales		
Opening Stock	13,241.50	16,281.45
Purchases	223,857.05	189,448.81
	237,098.55	205,730.26
Less Closing Stock	12,495.50	13,241.50
	224,603.05	192,488.76
Gross Profit	135,585.96	105,705.35
Loan Interest	0.00	0.00
	135,585.96	105,705.35
Overheads		
Fees Con O'Grady	12,000.00	12,000.00
Travel Expenses	598.50	635.00
Commission Con O'Grady	983.13	1,249.21
Warehouse Costs	3,775.00	3,690.00
Marketing Costs	10,560.00	7,722.00
Bank Charges	280.60	281.80
Accountancy Fees	2,980.00	2,940.00
Sundry Expenses & Income	371.05	241.00
	31,548.28	28,759.01
Net Profit for Year	104,037.69	76,946.34
Corporation Tax: 12.50%	-13,005.00	-9,618.29
Interest Tax	0.00	0.00
Surcharge for Undist Loan Interests	0.00	0.00
Dividend Paid	0.00	0.00
Retained Profits Forward	286,738.14	219,410.09
Retained Profits Forward	<u>377,770.82</u>	<u>286,738.14</u>

ROTHEL IRELAND LIMITED
BALANCE SHEET AS AT
31ST DECEMBER 2025

	NOTE	<u>31\12\2025</u>	<u>31\12\2024</u>
		EURO	EURO
ASSETS			
Stock at Cost		12,495.50	13,241.50
Trade Debtors		98,450.95	9,225.00
VAT		0.00	0.00
Cash at Bank		309,584.54	295,641.88
Loan Roethel Bochum		0.00	0.00
		<u>420,530.99</u>	<u>318,108.38</u>
LIABILITIES			
	2		
Accruals		15,144.13	12,628.76
Accounts payable		787.20	356.70
Tax payables		21,828.84	13,384.78
		<u>37,760.17</u>	<u>26,370.24</u>
		<u>382,770.82</u>	<u>291,738.14</u>
SHARE CAPITAL			
Authorised: 100,000 Ordinary Shares of 1 Euro each		<u>100,000.00</u>	<u>100,000.00</u>
Issued: 5,000 Ordinary Shares of 1 Euro each		5,000.00	5,000.00
Retained Profits		<u>377,770.82</u>	<u>286,738.14</u>
		<u>382,770.82</u>	<u>291,738.14</u>
		0.00	0.00

I as Director of Rothel Ireland 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) of the Companies Act 2014

(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 31st December 2025 and of its profit for the year and 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 specific exemption (as a micro company) 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.

On behalf of the Board:

Director: Con O'Grady

Page 5

Date: 27\2\2026

ROTHEL IRELAND LIMITED

NOTES TO THE FINANCIAL ACCOUNTS YEAR ENDED 31

2025

2024

€

€

NOTE (1) CREDITORS:

(Amounts falling due within one year)

Trade Creditors	787.20	8,094.35
Accrued Expenses	15,144.13	4,891.11
Paye	1,178.83	195.83
VAT	7,644.97	3,570.66
Corporation Tax	13,005.04	9,618.29
	<u>37,760.17</u>	<u>26,370.24</u>

NOTE 2

ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2024 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities). The financial statements of the company for the year ended 31 December 2024 have been prepared in accordance with FRS 102.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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.

