

Company registration number: **682726**

KD PRECAST LIMITED

Unaudited Abridged Financial Statements

for the year ended 22 November 2025

KD PRECAST LIMITED

Balance Sheet

22 November 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	8	36,186	42,581
Current assets			
Debtors	9	747	16,990
Cash at bank and in hand		222,268	315,124
		<u>223,015</u>	<u>332,114</u>
Creditors: amounts falling due within one year	10	<u>(4,198)</u>	<u>(14,924)</u>
Net current assets		<u>218,817</u>	<u>317,190</u>
Total assets less current liabilities		<u>255,003</u>	<u>359,771</u>
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		254,903	359,671
Shareholders funds		<u>255,003</u>	<u>359,771</u>

We, as directors of KD PRECAST 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 section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) We acknowledge the obligations of the company 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.

We, as directors of KD PRECAST LIMITED state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company 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 of the Companies Act 2014.

These financial statements have been prepared in accordance with the small companies regime.

KD PRECAST LIMITED

Balance Sheet (continued)

22 November 2025

These financial statements were approved by the board of directors and authorised for issue on 27 January 2026, and are signed on behalf of the board by:

Konstantin Kitajenko

Director

Dmitrijs Kuznecovs

Director

Company registration number: 682726

KD PRECAST LIMITED

Notes to the Financial Statements

Year ended 22 November 2025

1 General information

KD PRECAST LIMITED is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 682726 and the address of the registered office is 6 Brookford Park, Rush, Dublin, K56E685, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

TANGIBLE ASSETS

Tangible assets are initially measured at cost and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated

KD PRECAST LIMITED

Notes to the Financial Statements (continued)

Year ended 22 November 2025

revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and machinery	12.5% straight line
Office equipment	12.5% straight line
Motor vehicles	12.5% straight line
Fixtures and fittings	12.5% straight line

4 Average number of employees

The average number of persons employed by the company during the year was 10 (2024: 10).

5 Directors' remuneration

The aggregate amounts paid to persons who at any time during the financial year was a director of the company were as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	111,200	126,861

6 Profit/loss before tax

Profit/loss before tax is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	8,126	7,911

KD PRECAST LIMITED

Notes to the Financial Statements (continued)

Year ended 22 November 2025

7 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	359,672	194,521
(Loss)/profit for the financial year	(104,769)	165,150
At end of year	<u>254,903</u>	<u>359,671</u>

8 Tangible assets

	Plant and machinery	Fixtures, fittings, tools and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 23 November 2024	6,741	2,548	54,000	63,289
Additions	-	1,731	-	1,731
At 22 November 2025	<u>6,741</u>	<u>4,279</u>	<u>54,000</u>	<u>65,020</u>
Depreciation				
At 23 November 2024	1,990	843	17,875	20,708
Charge	842	534	6,750	8,126
At 22 November 2025	<u>2,832</u>	<u>1,377</u>	<u>24,625</u>	<u>28,834</u>
Carrying amount				
At 22 November 2025	<u>3,909</u>	<u>2,902</u>	<u>29,375</u>	<u>36,186</u>
At 22 November 2024	<u>4,751</u>	<u>1,705</u>	<u>36,125</u>	<u>42,581</u>

KD PRECAST LIMITED

Notes to the Financial Statements (continued)

Year ended 22 November 2025

9 Debtors

	2025	2024
	€	€
Trade debtors	1	1
Other debtors	746	16,989
	<u>747</u>	<u>16,990</u>

10 Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	(83)	664
Other creditors including tax and social insurance	4,281	14,260
	<u>4,198</u>	<u>14,924</u>

11 Directors' transactions

During the year the company entered into the following arrangements with its directors and other connected persons relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At start of year	(298)	(302)
Advances made	-	4
At end of year	<u>(298)</u>	<u>(298)</u>

Details for each director or other connected person are as follows:

KD PRECAST LIMITED

Notes to the Financial Statements (continued)

Year ended 22 November 2025

KONSTANTIN KITAJENKO

	2025	2024
	€	€
At start of year	(149)	(151)
Advances made	-	2
At end of year	<u>(149)</u>	<u>(149)</u>

DMITRIJS KUZNECOVS

	2025	2024
	€	€
At start of year	(149)	(151)
Advances made	-	2
At end of year	<u>(149)</u>	<u>(149)</u>