

Company registration number: 663340

Rolexon Ireland Limited

Unaudited Abridged Financial Statements

For The Financial Year Ended 30 June 2025

Rolexon Ireland Limited

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Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has 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 director must not approve the financial statements unless is 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 director is 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 to ensure that the financial statements and director's report comply with the Companies Act 2014. is 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.

On behalf of the board

Paul Callaghan

Director

Rolexon Ireland Limited

Balance sheet
As at 30 June 2025

	Note	2025 €	€	2024 €	€
Current assets					
Debtors	7	4,132,716		6,510,870	
Investments	8	11,507,025		11,212,781	
Cash at bank and in hand		1,139,878		2,093,837	
		<u>16,779,619</u>		<u>19,817,488</u>	
Creditors: amounts falling due within one year					
	9	<u>(90,115)</u>		<u>(882,793)</u>	
Net current assets		16,689,504		18,934,695	
Total assets less current liabilities		16,689,504		18,934,695	
Net assets		<u>16,689,504</u>		<u>18,934,695</u>	
Capital and reserves					
Called up share capital presented as equity		111		110	
Share premium account		5,539,990		5,539,990	
Profit and loss account		11,149,403		13,394,595	
Shareholders funds		<u>16,689,504</u>		<u>18,934,695</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

I, as director of Rolexon Ireland Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 financial 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; and
- the company has relied on the specified exemption contained in section 352 of the 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 of the Companies Act 2014.

The notes on pages 4 to 6 form part of these abridged financial statements.

Rolexon Ireland Limited

Balance sheet (continued)

As at 30 June 2025

These abridged financial statements were approved by the director of the company on 26 February 2026 and signed by:

Paul Callaghan
Director

The notes on pages 4 to 6 form part of these abridged financial statements.

Rolexon Ireland Limited

Notes to the abridged financial statements Financial year ended 30 June 2025

1. **General information**

The financial statements comprising the profit and loss account, balance sheet, statement of changes in equity and notes constitute the individual financial statements for the financial year ended 30 June 2025.

Rolexon Ireland Limited is a private company limited by shares, (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland (CRO number 663340). The address of the registered office is Rolexon Ireland Limited, C/O PFH Technology Group, 1 Eastgate Avenue, Little Island, Cork, which is also the principal place of business of the company. The principal activity is to operate as an investment holding company.

2. **Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of that Standard, and the Companies Act 2014.

3. **Accounting policies**

Basis of preparation

The financial statements are prepared on the going concern basis, under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

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

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

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Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: 1).

5. Profit before tax

Profit is stated after charging/(crediting):

	2025	2024
	€	€
Fair value adjustments to financial assets measured at fair value through profit or loss	(114,742)	(184,114)

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Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	13,394,595	18,068,825
Profit for the financial year	188,141	175,770
Dividends paid	(2,433,333)	(4,850,000)
At the end of the financial year	11,149,403	13,394,595

7. Debtors

	2025	2024
	€	€
Other debtors	4,132,716	6,510,870

8. Investments

	2025	2024
	€	€
Other investments	11,507,025	11,212,781

9. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors including tax and social insurance	87,032	880,325
Accruals	3,083	2,468
	90,115	882,793

10. Controlling party

Paul Callaghan, is the company's ultimate controlling party as he owns 100% of the ordinary share capital of the company.

11. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 26 February 2026.