

Company registration number: 701211

Integrity Roofing And Cladding Ltd.

Unaudited abridged financial statements

for the financial year ended 31 July 2025

Integrity Roofing And Cladding Ltd.

Contents

	Page
Directors responsibilities statement	1
Balance sheet	2 - 3
Notes to the abridged financial statements	4 - 10

Integrity Roofing And Cladding Ltd.

Directors 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 Directors Responsibilities Statement accompanying those financial 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 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 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 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.

Integrity Roofing And Cladding Ltd.

**Balance sheet
As at 31 July 2025**

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	9	251,121		235,368	
			251,121		235,368
Current assets					
Stocks	10	853,212		270,252	
Debtors	11	672,012		428,968	
Cash at bank and in hand		5,498,257		1,768,052	
		7,023,481		2,467,272	
Creditors: amounts falling due within one year	12	(1,632,268)		(777,035)	
Net current assets			5,391,213		1,690,237
Total assets less current liabilities			5,642,334		1,925,605
Creditors: amounts falling due after more than one year	13		(172,957)		(280,056)
Net assets			5,469,377		1,645,549
Capital and reserves					
Called up share capital presented as equity	15		100		100
Profit and loss account			5,469,277		1,645,449
Shareholders funds			5,469,377		1,645,549

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'.

Integrity Roofing And Cladding Ltd.

Balance sheet (continued)

As at 31 July 2025

We, as directors of Integrity Roofing And Cladding Ltd. 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);
- 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 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.

These abridged financial statements were approved by the board of directors on 21 October 2025 and signed on behalf of the board by:

Mr John McKeown
Director

Mr David Quinn
Director

Integrity Roofing And Cladding Ltd.

Notes to the abridged financial statements Financial year ended 31 July 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, 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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, 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

The taxation expense represents the aggregate amount of current 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.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts 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, except to the extent 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 in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Integrity Roofing And Cladding Ltd.

Notes to the abridged financial statements (continued) Financial year ended 31 July 2025

Depreciation

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

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

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.

Integrity Roofing And Cladding Ltd.

Notes to the abridged financial statements (continued) Financial year ended 31 July 2025

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. Turnover

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

3. Operating profit

Operating profit is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	81,605	60,262
(Gain)/loss on disposal of tangible assets	(4,888)	1,728
Operating lease rentals	65,678	12,787
	<u>65,678</u>	<u>12,787</u>

4. Staff costs

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

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	2,131,101	531,349
Other retirement benefit costs	276,279	51,919
	<u>2,407,380</u>	<u>583,268</u>

Integrity Roofing And Cladding Ltd.

**Notes to the abridged financial statements (continued)
Financial year ended 31 July 2025**

5. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	921,997	90,537
Pension contributions to defined contribution plans in respect of qualifying services	200,000	-
	<u>1,121,997</u>	<u>90,537</u>

Amounts paid or payable to past directors was as follows:

	2025	2024
	€	€
Pensions paid or payable	<u>75,049</u>	<u>50,689</u>

6. Interest payable and similar expenses

	2025	2024
	€	€
Loans and overdrafts from credit institutions	<u>12,585</u>	<u>29,833</u>

Integrity Roofing And Cladding Ltd.

**Notes to the abridged financial statements (continued)
Financial year ended 31 July 2025**

7. Tax on profit

Major components of tax expense

	2025	2024
	€	€
Current tax:		
Irish current tax expense	567,918	137,878
Adjustments in respect of previous periods	(32,075)	-
Tax on profit	<u>535,843</u>	<u>137,878</u>

Reconciliation of tax expense

The tax assessed on the profit for the financial year is lower than (2024: higher than) the standard rate of corporation tax in Ireland of 12.50% (2024: 12.50%).

	2025	2024
	€	€
Profit before taxation	<u>4,359,671</u>	<u>1,094,741</u>
Profit multiplied by rate of tax	544,959	136,843
Adjustments in respect of prior periods	(32,075)	-
Effect of capital allowances and depreciation	2,959	819
Loss on Disposal of Fixed Asset	-	216
Directors Loan Tax	20,000	-
Tax on profit	<u>535,843</u>	<u>137,878</u>

8. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	1,645,449	688,586
Profit for the financial year	<u>3,823,828</u>	<u>956,863</u>
At the end of the financial year	<u>5,469,277</u>	<u>1,645,449</u>

Integrity Roofing And Cladding Ltd.

**Notes to the abridged financial statements (continued)
Financial year ended 31 July 2025**

9. Tangible assets

	Freehold property	Plant and Equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 August 2024	12,950	93,683	266,894	373,527
Additions	-	30,684	61,785	92,469
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 August 2024	506	21,560	111,203	133,269
Charge for the financial year	324	15,546	65,736	81,606
At 31 July 2025	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 31 July 2025	<u>12,120</u>	<u>87,261</u>	<u>151,740</u>	<u>251,121</u>
At 31 July 2024	<u>12,444</u>	<u>72,123</u>	<u>155,691</u>	<u>240,258</u>

10. Stocks

	2025	2024
	€	€
Work In Progress	853,212	270,252
	<u> </u>	<u> </u>

11. Debtors

	2025	2024
	€	€
Trade debtors	498,462	200,705
	<u> </u>	<u> </u>

Integrity Roofing And Cladding Ltd.

**Notes to the abridged financial statements (continued)
Financial year ended 31 July 2025**

12. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	81,189	81,189
Trade creditors	620,264	626,883
Other creditors including tax and social insurance	468,863	41,979
Accruals	461,952	26,984
	1,632,268	777,035

13. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Amounts owed to credit institutions	147,002	221,959
Other creditors including tax and social insurance	25,955	58,097
	172,957	280,056

14. Employee benefits

The amount recognised in profit or loss in relation to defined contribution plans was €276,279 (2024: €51,919).

15. Share capital

Authorised share capital

	2025		2024	
	Number	€	Number	€
Ordinary Shares shares of € 1.00 each	100,000	100,000	100,000	100,000

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary Shares shares of € 1.00 each	100	100	100	100

16. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 21 October 2025.