



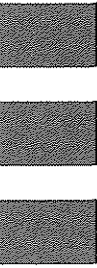
# O'Connor Pyne & Co. Limited

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**NYTROTEC BEVERAGES LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**Company registration number 346681 (Ireland)**

**DIRECTORS** TOMAS O'CONNOR B.B.S., F.C.A., C.T.A. CONOR PYNE B.COMM., F.C.A. ORIEL LAWTON B.Sc Fin., A.C.A.

Registered to carry on audit work and authorised to carry on investment business by Chartered Accountants Ireland.

Company No: 647683



# NYTROTEC BEVERAGES LIMITED

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# NYTROTEC BEVERAGES LIMITED

## DIRECTOR'S RESPONSIBILITIES STATEMENT

**FOR THE YEAR ENDED 31 AUGUST 2025**

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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 that 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 (Generally accepted Accounting Practice in Ireland). Under company law, the director must not approve the financial statements unless she 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 that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She 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



Michael Nolan  
**Director**

14 January 2026

# NYTROTEC BEVERAGES LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025		2024	
		€	€	€	€
Intangible assets			-		-
<b>Current assets</b>					
Debtors	3	5,000		5,000	
<b>Creditors: amounts falling due within one year</b>	4	<u>(1,102)</u>		<u>(1,102)</u>	
<b>Net current assets</b>			3,898		3,898
<b>Creditors: amounts falling due after more than one year</b>	5		<u>(185,952)</u>		<u>(184,850)</u>
<b>Net liabilities</b>			<u>(182,054)</u>		<u>(180,952)</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity			1,200		1,200
Profit and loss reserves	6		<u>(183,254)</u>		<u>(182,152)</u>
<b>Total equity</b>			<u>(182,054)</u>		<u>(180,952)</u>

I, as director of Nytrotec Beverages Limited, state that:

(a) The company is availing itself of the exemption from audit 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).

(d) The director acknowledges the obligations of the company, under the Companies Act 2014:

(i) 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

(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

(e) The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company 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 Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved and signed by the director and authorised for issue on 14 January 2026



Michael Nolan  
Director

# NYTROTEC BEVERAGES LIMITED

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 AUGUST 2025



	Share capital	Profit and loss reserves	Total
	€	€	€
<b>Balance at 1 September 2023</b>	1,200	(181,050)	(179,850)
<b>Year ended 31 August 2024:</b>			
Loss and total comprehensive income	-	(1,102)	(1,102)
<b>Balance at 31 August 2024</b>	1,200	(182,152)	(180,952)
<b>Year ended 31 August 2025:</b>			
Loss and total comprehensive income	-	(1,102)	(1,102)
<b>Balance at 31 August 2025</b>	1,200	(183,254)	(182,054)

# NYTROTEC BEVERAGES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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### 1 Accounting policies

#### Company information

Nyrotec Beverages Limited is a limited company domiciled and incorporated in Ireland. The registered office is 4 Joyce House, Barrack Square, Ballincollig, Co. Cork and its company registration number is 346681.

#### 1.1 Basis of preparation

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

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

The nature, timing of satisfaction of performance obligations and significant payment terms of the company's major sources of revenue are as follows:

#### 1.2 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.3 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# NYTROTEC BEVERAGES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.4 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### 1.5 Ordinary Share Capital

The ordinary share capital of the company is presented as equity.

### 2 Going Concern

The company incurred a (loss) after taxation during the year of (€1,102) (2024: (€1,102)) and has net (liabilities) at the year-end of (€182,054) (2024: (€180,952)). The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future, having adequate resources to meet its obligations as and when they fall due.

The validity of the going concern concept is primarily dependent upon the continued support of directors of the company.

### 3 Debtors

	2025	2024
	€	€
<b>Amounts falling due within one year:</b>		
Trade debtors	(30,000)	(30,000)
Other debtors	35,000	35,000
	<u>5,000</u>	<u>5,000</u>

### 4 Creditors: amounts falling due within one year

	2025	2024
	€	€
Accruals	<u>1,102</u>	<u>1,102</u>

# NYTROTEC BEVERAGES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025



### 5 Creditors: amounts falling due after more than one year

	Notes	2025 €	2024 €
Other borrowings		185,952	184,850

### 6 Profit and loss reserves

		2025 €	2024 €
At the beginning of the year		(182,152)	(181,050)
Adjusted balance		(182,152)	(181,050)
Loss for the year		(1,102)	(1,102)
At the end of the year		(183,254)	(182,152)

### 7 Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

### 8 Events after the reporting date

There have been no significant events affecting the company since the financial year-end.

### 9 Controlling Interest

Michael Nolan controls the company as he is the majority shareholder.

### 10 Approval of financial statements

The director approved the financial statements on 14 January 2026.