

**LUBRICATING OILS & HYDRAULICS LIMITED**

**Unaudited Financial Statements  
Year Ended 22 August 2025**

**Company Number: 655590**

**Noel Conn & Company  
Chartered Accountants**

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## **Abridged financial statements for the year ended 22 August 2025**

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# LUBRICATING OILS & HYDRAULICS LIMITED

## Company Information

<b>Directors</b>	Mr B Lillis Mr D T Lillis
<b>Secretary</b>	Mr B Lillis
<b>Company Number</b>	655590
<b>Registered office</b>	Unit 3 Kildare Business Park Kildare
<b>Reporting Accountants</b>	Noel Conn & Company 7 Seven Houses Upper English Street Armagh BT61 7LA

## **LUBRICATING OILS & HYDRAULICS LIMITED**

### **Director's report for the year ended 22 August 2025**

The directors present herewith their annual report and the financial accounts for the year ended 22 August 2025. In preparing the financial statements, the directors have exercised the options available to a small private company under The Companies Act 2014.

#### **Review of Activities**

The company has not traded since its incorporation on 22 August 2019 and it has neither made profits nor losses.

#### **Directors**

The directors of the company at 22 August 2025, who have been directors for the whole of the period ended on that date, were:

Mr Brendan Lillis  
Mr Declan Thomas Lillis

In accordance with the Articles of Association, the directors are not required to retire by rotation in general meeting.

#### **Directors and their interests**

The directors who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares of €1 each at 22 August 2025 Number</b>
<b>Ordinary shares of €1 each</b>	
Mr B Lillis	1
Mr D T Lillis	1

## LUBRICATING OILS & HYDRAULICS LIMITED

### Directors responsibility statement

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of profit or loss of the company for the year. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and unexplained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 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.

### Accounting records

The directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep proper books and records for the company. The directors maintain the company's records and Noel Conn & Company, Chartered Accountants prepare our accounts from the source documentation. Our books and records are kept at Unit 3, Kildare Business Park, Kildare.

### Taxation status

So far as the directors are aware, the company is a close company within the meaning of the Corporation Tax Act, 1976.

By Order of the board



**Mr B Lillis**  
**Director**

**27 February 2026**

## **LUBRICATING OILS & HYDRAULICS LIMITED**

### **Chartered Accountants' Report on the Unaudited Financial Statements to the Directors of LUBRICATING OILS & HYDRAULICS LIMITED**

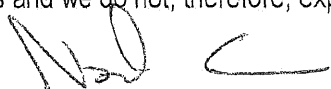
In accordance with the engagement letter dated 27 March 2023, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors, that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants Ireland and have complied with the Code of Ethics for Members published by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 22 August 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial 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. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



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**Noel Conn & Company**  
Chartered Accountants  
7 Seven Houses  
English Street  
Armagh  
BT61 7LA

27 February 2026

# LUBRICATING OILS & HYDRAULICS LIMITED

## Abridged Balance Sheet as at 22 August 2025

	2025	2024
Note	€	€
<b>Capital</b>		
Authorised Ordinary Shares of €1 each	<u>100,000</u>	<u>100,000</u>
Issued Ordinary Shares of €1 each	2 <u>2</u>	<u>2</u>
<b>Current Assets</b>		
Cash Balance	<u>2</u>	<u>2</u>

We, as directors of LUBRICATING OILS & HYDRAULICS LIMITED, state that –

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

On behalf of the board:

*Brendan Lillis*

Mr Brendan Lillis  
Director

*Declan Lillis*

Mr Declan Thomas Lillis  
Director

## Notes to the abbreviated financial statements for the year ended 22 August 2025

### 1. Accounting policies

#### 1.1 General information and basis of preparation

The company is limited by shares and incorporated in Ireland. The address of the registered office and company registration number is given in the company information on page 2 of these financial statements.

The financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 "The Financial Reporting Standards applicable in the UK and Ireland". The financial statements have been prepared under the historical cost basis as modified by the revaluation of certain assets. The financial statements are presented in Euro, which is the functional currency of the company.

### 2. Share capital

	2025	2024
<b>Authorised</b>	€	€
100,000 ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
	<u>100,000</u>	<u>100,000</u>
 <b>Allotted, Called Up and Fully Paid</b>		
2 ordinary shares of €1 each	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>