

**SMALL AUDIT EXEMPT COMPANY
ABRIDGED COMPANIES ACT ENTITY FINANCIAL STATEMENTS**

(NON GROUP SITUATION)

C TRIHY UNLIMITED COMPANY

CO REG No: 724233

Unaudited Financial Statements

31st December 2025

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Names of Directors & Other Information

Company Registration No:	724233
Place of Registration:	Waterford.
Legal Form of Company:	Unlimited Company.
Registered Office:	Whitfield Butlerstown, Co Waterford, X91 W9Y6.
Directors:	Conor Trihy and Orla Trihy.
Secretary:	Pat Trihy.
Bankers:	AIB PLC, Paddy Browns Road, Waterford.
Solicitors:	Kinsella, Heffernan & Foskin, South Parade, Waterford.

C Trihy Unlimited Company

Balance Sheet as at Dec 31st 2025

<u>Notes</u>	Current Period <u>2025</u> €	Previous Period <u>2024</u> €
FIXED ASSETS		
<u>Intangible Assets</u>		
Development Costs	-	-
Concessions, Patents, Licenses, Trademarks	-	-
Goodwill	-	-
Payments on Account	-	-
<u>Tangible Assets</u>		
Investment Property	-	-
Land and Buildings	-	-
3 Plant and Machinery	46,776	40,721
Fixtures Fittings, tools and equipment	-	-
Payments on account and Assets in course of construction	-	-
<u>Financial Assets</u>		
Shares in group undertakings	-	-
Loans to group undertakings	-	-
Participating interests	-	-
Loans to undertakings with which company is linked by virtue of participating interests	-	-
Other investments other than loans	-	-
Other loans	-	-
CURRENT ASSETS		
<u>Stocks</u>		
Raw Materials & Consumables		
Work in In Progress		
Finished Goods and Goods for resale	21,135	36,255
Payments on account	-	-
<u>Debtors</u>		
Trade Debtors	6,764	15,940
Amounts owed by group undertakings	-	-
Amounts owed by undertakings with which company is linked by virtue of participating	-	-
Other Debtors	51,269	1,143
Called up Share Capital not paid	-	-
Prepayments	-	-
Accrued Income	-	-
Investments	-	-
Shares in group undertakings	-	-
Other Investments	-	-
<u>Cash at bank and in hand</u>	21,195	38,347

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Debenture Loans	-	-
Amounts owed to credit institutions	-	-
Called up Share Capital presented as a liability	-	-
Payments Received on account	-	-
Trade Creditors	(5,554)	(14,873)
Bills of exchange payable	-	-
4 Amounts owed to Director	-	-
Amounts owed to undertakings with which company is linked by virtue of participating interests	-	-
Other Creditors including tax and social insurance	-	-
Accruals	-	-
Deferred Income	-	-

NET CURRENT ASSETS (LIABILITIES) 94,808 76,812

TOTAL ASSETS LESS CURRENT LIABILITIES 141,584 117,533

CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Debenture Loans	-	-
Amounts owed to credit institutions	-	-
Called up Share Capital presented as a liability	-	-
Payments Received on account	-	-
Trade Creditors	-	-
Bills of exchange payable	-	-
Amounts owed to group undertakings	-	-
Amounts owed to undertakings with which company is linked by virtue of participating interests	-	-
Other Creditors including tax and social insurance	-	-
Accruals	-	-
Deferred Income	-	-

PROVISIONS FOR LIABILITIES

Retirement benefit and similar obligations	-	-
Taxation, including Deferred Taxation	-	-
Other provisions for liabilities	-	-

CAPITAL AND RESERVES

5 Called Up Share Capital presented as equity	100	100
Share Premium account	-	-
Revaluation Reserve	-	-
Other reserves:	-	-
Other un-denominated capital	-	-
Reserve for own shares held	-	-
Reserves created for / by the constitution	-	-
Other reserves including the fair value reserve (specified as necessary)	-	-
10 Profit or Loss brought forward	-	-
Profit or Loss for the financial year	141,484	117,433

TOTAL SHARE CAPITAL AND RESERVES 141,584 117,533

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I / We, as directors of C Trihy UC, state that:

- a) These financial Statements have been prepared in accordance with the small companies regime.
- b) the company is availing itself of the exemption provided for by chapter 15 of Part 6 of the Companies Act 2014,
- c) the company is availing itself of the exemption on the grounds that the conditions in s.358 are satisfied,
- d) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334 (2) of the Companies Act 2014.
- e) We acknowledge the companies 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 and loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.
- f) The company has relied on the specified exemption contained in s.352 Companies Act (as a micro 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 s.353 Companies Act 2014.

On Behalf of the Board:

Conor Trihy
Director
15-Jan-26

Orla Trihy
Director
15-Jan-26

Notes to the Financial Statements of C Trihy Unlimited Company

1 Legal Entity Status

The company is a stand alone legal entity formed on August 12th 2022 and is not part of any group structure and has no associate or subsidiary companies. Financial Period ending 31st Dec 2023 was the first trading period of the company.

2 Accounting Principles and Policies:

The values stated in the accounts for the financial period are compiled under the following principles:

- on a going concern basis,
- by matching appropriate costs with revenues declared in the financial period in Euro,
- on a prudent basis for costs and revenues, and,
- on a full disclosure basis .

The following accounting policies apply:

- Fixed Assets are stated at installed cost less depreciation. Maintenance and service repairs are expensed. Fixed Assets are reviewed annually to ensure asset values in the financial statements reflect current use value and no impairments or revaluations are required.
- Stocks for resale are stated at cost of production / net realisable value where applicable
- Debtors - are trade, full value and no bad debt reserves apply for this financial period
- Other Debtors - reflect prepayments, corporation tax refund and short term loan due to C Trihy UC.
- Trade Creditors - reflect liabilities as recorded and due for the financial period.
- Other Creditors - reflect Corporation Tax, Social insurance costs/PAYE as calculated/due for the financial period.
- Foreign currency values are reflected in Euro cost in the Profit and Loss account or Balance Sheet on the date the liability was paid. Sales are 100% denominated in Euro.
- Materiality, the company uses 5% as a materiality level for Profit and Loss misstatements requiring correction.

	2025	2024
	<u>Values</u>	<u>Values</u>
3 Fixed Assets, consist of:		
Processing plant and machinery (Depreciation Life)	8	8
Cost, nett of government grants	63315	55815
Depreciation	(15,907)	(15,094)
Nett Book Value	47,408	40,721
4 Indebtedness Details:		
Third Parties or Credit Institutions	0	0
Loan from Director (unsecured)	-	-
5 Share Capital:	<u>No of shares</u>	<u>No of shares</u>
Authorised Share Capital		
Ordinary Shares of €1:00 each	1000	1000
Issued Share Capital	100	100
No financial or other assistance was given by the company to the shareholder for the purchase of shares.		
6 Guarantees and Other Financial Commitments:		
There are no charges, commitments or contingencies including retirement benefits, on the assets of the company in the financial period or subsequent to the financial statement filing date.		
The company has not entered into any financial derivatives in the financial period.		
7 Directors Remuneration, Benefits or Material Interests:		
No remuneration was paid, accrued or due in the financial period	0	0
No benefits in cash or in kind were provided to the Directors.	0	0
There are no other arrangements/transactions of which the Directors have an interest in, regarding the company		
8 Particulars of Staff:		
The company has one employee (due to its micro size)	0	1
Salary	0	36,720
Social Insurance Costs	0	4,058
Retirement Benefit cost	0	0
Other Compensations costs	0	0
9 Professional Fees:		
Set up and company formation costs and Taxation fees as paid	0	0
10 Appropriation of Profit and Loss Account:		
a) Dividends:		
Paid in the financial period	0	0
Proposed and unpaid and the end of the financial period	0	0
b) Transfers to/from Profit and Loss account from/to other Reserves	0	0
c) Profit & Loss account balance brought forward	117,433	114286
Profit and Loss for the financial period	25,593	3,147
Profit and Loss account carried forward	143,026	117,433