

**CRO Number- 675447**

**Eogais Catering Limited**

**Abridged Unaudited Financial Statements**

**Year Ended 31 December 2025**

**Eogais Catering Limited**  
**Year Ended 31 December 2025**  
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**Eogais Catering Limited**  
**Year Ended 31 December 2025**  
**Directors' and other information**

**Directors**

Shane O'Connor  
Paul O'Connor

**Company secretary**

Paul O'Connor

**Registered office**

1 Highfield  
Tubbercurry  
Co. Sligo

**Bankers**

AIB  
Tubbercurry  
Co. Sligo

**Eogais Catering Limited**  
**As at 31 December 2025**  
**Statement of Financial Position**

	Note	31/12/2025 €	31/12/2024 €
<b>Fixed assets</b>			
Tangible assets		1,628	1,628
<b>Current assets</b>			
Trade and other receivables		100	100
Cash and cash equivalents		744	744
		844	844
<b>Creditors: amounts falling due within one year</b>		(148)	(613)
<b>Net current assets/(liabilities)</b>		696	696
Total assets less current liabilities		2,324	2,324
<b>Net assets/(liabilities)</b>		2,324	2,324
<b><u>Equity</u></b>			
Equity share capital		100	100
Retained earnings		2,224	2,224
<b>Capital and reserves</b>		2,324	2,324

These financial statement have been prepared in accordance with the Micro Companies Regime.

We, as directors of Eogais Catering Limited, state that:

(a) the company is availing itself of the exemption 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 is complied with,

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

(d) 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 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.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

**On behalf of the board**

Paul O'Connor  
 Director  
 Dated this 1st day of April 2026

Shane O'Connor  
 Director  
 Dated this 1st day of April 2026

**Eogais Catering Limited**  
**Year Ended 31 December 2025**  
**Notes to the Financial Statements**

**1. General Information**

The financial statements comprising of the profit and loss account, the balance sheet and the related notes constitute the individual financial statements of Temtool Company Limited for the financial year ended 31 December 2025.

Eogais Catering Limited is a private company limited by shares (Registered under part 2 of Companies Act 2014) incorporated and registered in the Republic of Ireland (675447). The registered office is 1 Highfield, Tubbercurry, Co. Sligo, is the registered office, which is also the principal place of business of

**Currency**

The financial statements have been presented in the Euro currency(€) without rounding.

**2. Summary of Significant Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

**Basis of Preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "*The Financial Reporting Standard applicable to micro entities regime*" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accounts in Ireland. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280e of the Act and FRS 105.

**Tangible Fixed Assets**

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

**Depreciation**

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Equipment	over 8 years
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Where factors indicate that the residual value or useful lives of tangible assets may have changed, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

**Eogais Catering Limited**  
**Year Ended 31 December 2025**  
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**Stocks and work in progress**

Stocks are stated at the lower of cost and net realisable value using the first in first out method. In the case of finished goods and work in progress, cost is defined as the aggregated cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of capacity. Net realisable value is based on normal selling price, less further costs expected to be incurred to

At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item(or group of items) is impaired, an impairment loss is recognised.

**Turnover**

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer.

**Taxation**

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

**Foreign Currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historic cost are translated at the foreign exchange rate ruling at the date of the transaction. All foreign exchange differences are taken to the profit and loss account.

**Financial Instruments**

***Ordinary Share Capital***

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

***Cash and cash equivalents***

Cash consists of cash on hand and demand deposits.

***Other financial assets***

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairments, where there is evidence of impairment.

***Loans and borrowings***

All loans made by the company are initially recorded at the amount of cash advanced plus transaction costs. Subsequently, loans made by the company are stated at transaction price plus transaction costs not yet recognised and cumulative interest income earned minus repayments and any reduction for impairment or uncollectability, where there is evidence of impairment.

**Eogais Catering Limited**  
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**Notes to the Financial Statements**

All borrowings by the company, are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year

***Other financial liabilities***

Other financial liabilities, including trade creditors, are initially measured at the transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

***Impairment of financial assets***

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the profit and loss account in that financial year.

**3. Directors' transactions**

As permitted by the Companies Act 2014, the following loan was made from Shane O'Connor. It is interest free, unsecured and repayable on demand. It is included in 'Current Liabilities'.

	<b>2025</b>	<b>2024</b>
	€	€
At 1 January	-	-
Monies advanced by company during the financial year	-	-
Monies advanced to company during the financial year	-	-
Amounts waived during the year	-	-
At 31 December	<u>-</u>	<u>-</u>

**4. Appropriation of Profit and Loss Account**

	<b>2025</b>	<b>2024</b>
	€	€
Profit brought forward at beginning of year	2,224	2,224
Profit/(loss) for the year	-	-
Dividends paid	-	-
Dividends liable to be paid	-	-
<b>Profit carried forward at the end of the year</b>	<u><u>2,224</u></u>	<u><u>2,224</u></u>

**Eogais Catering Limited**  
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**5. Approval of Financial Statements**

The directors approved the financial statements on 1st day of April 2026.