

**Rokeby Investments Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# Rokeby Investments Limited

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**Rokeby Investments Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Eamonn Rothwell Clodagh Moreland
<b>Company Secretary</b>	Eamonn Rothwell
<b>Company Number</b>	470569
<b>Registered Office and Business Address</b>	Biscayne South Hill Avenue Blackrock Co Dublin
<b>Accountants</b>	S&W Chartered Accountants 7-8 Wilton Terrace Dublin 2

# Rokeby Investments Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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 that 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", applying Section 1A of that Standard, 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 for the company financial statements and then apply them consistently;
- make judgements 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.

Signed on behalf of the board



Eamonn Rothwell  
Director



Clodagh Moreland  
Director

Date: 23/3/26

**Rokeby Investments Limited**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial**  
**statements of Rokeby Investments Limited**  
**for the financial year ended 31 December 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 6 to 9 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.


As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Rokeby Investments Limited, 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 its 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 in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that Rokeby Investments Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Rokeby Investments Limited. You consider that Rokeby Investments Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Rokeby Investments Limited. For this reason, we have not verified the adequacy, 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 statutory abridged financial statements.

  
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**S&W**  
Chartered Accountants  
7-8 Wilton Terrace  
Dublin 2

Date: 1/4/26

# Rokeby Investments Limited

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Investments	7	120,464,414	103,655,403
<b>Current Assets</b>			
Debtors	8	712	-
Cash and cash equivalents		1,601,322	98,558
		1,602,034	98,558
<b>Creditors: amounts falling due within one year</b>	9	(38,242,389)	(36,738,672)
<b>Net Current Liabilities</b>		(36,640,355)	(36,640,114)
<b>Total Assets less Current Liabilities</b>		83,824,059	67,015,289
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		83,823,959	67,015,189
<b>Equity attributable to owners of the company</b>		83,824,059	67,015,289

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Rokeby Investments 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 359 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) 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 the Companies Act 2014 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 and the small companies' regime.

Approved by the board on 23/3/26 and signed on its behalf by:

  
 Eamonn Rothwell  
 Director

  
 Clodagh Moreland  
 Director

# Rokeby Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Rokeby Investments Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 470569. The registered office of the company is Biscayne, South Hill Avenue, Blackrock, Co Dublin which is also the principal place of business of the company. The principal activity is the holding of investments. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Investments

Investments in listed company shares are remeasured to market value at each reporting date. Gains and losses on revaluation are recognised in profit or loss for the period.

Unlisted Investments are measured at cost less permanent diminution in value.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

## Rokeby Investments Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

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

3.	<b>Operating (loss)/profit</b>	2025 €	2024 €
	<b>Operating (loss)/profit is stated after charging/(crediting):</b>		
	Profit on disposal of intangible fixed assets	-	(166,908)
	Loss/(profit) on foreign currencies	337	(335)
		<u>          </u>	<u>          </u>
4.	<b>Income from investments</b>	2025 €	2024 €
	Investment income	3,161,691	2,891,343
		<u>          </u>	<u>          </u>
5.	<b>Other Gains and Losses</b>	2025 €	2024 €
	Fair value gains and losses are as follows:		
		16,809,011	15,668,410
		<u>          </u>	<u>          </u>
6.	<b>Employees</b>		
	The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).		
		2025 Number	2024 Number
	Directors	2	2
		<u>          </u>	<u>          </u>
7.	<b>Investments</b>		
		Listed investments	Total
	<b>Investments</b>	€	€
	<b>Cost or Valuation</b>		
	At 1 January 2025	103,655,403	103,655,403
	Revaluations	16,809,011	16,809,011
		<u>          </u>	<u>          </u>
	At 31 December 2025	120,464,414	120,464,414
		<u>          </u>	<u>          </u>
	<b>Net book value</b>		
	At 31 December 2025	120,464,414	120,464,414
		<u>          </u>	<u>          </u>
	At 31 December 2024	103,655,403	103,655,403
		<u>          </u>	<u>          </u>
8.	<b>Debtors</b>	2025 €	2024 €
	Taxation	712	-
		<u>          </u>	<u>          </u>

# Rokeby Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to group undertakings	38,217,789	35,307,303
Taxation	-	712
Directors' current accounts (Note 12)	-	1,406,057
Accruals	24,600	24,600
	<u>38,242,389</u>	<u>36,738,672</u>

10. Income Statement	2025	2024
	€	€
At 1 January 2025	67,015,189	51,163,438
Profit for the financial year	19,719,356	18,701,228
Payment of dividends	(2,910,586)	(2,849,477)
At 31 December 2025	<u>83,823,959</u>	<u>67,015,189</u>

### 11. Capital commitments

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

### 12. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Eamonn Rothwell	-	1,406,057
	<u>-</u>	<u>1,406,057</u>

### 13. Related party transactions

The Company's financial assets comprise of shares held in Irish Continental Group of which Eamonn Rothwell is a director. The Company received dividend income from Irish Continental Group of €3,161,691 during the financial year.

The Company has availed of the exemption provided in FRS102 Section 33 not to disclose transactions entered into with fellow group companies that are wholly owned within the group of companies of which the Company is a wholly owned member.

### 14. Parent company

The company regards Rokeby Acquisitions Limited as its parent company.

### 15. Post-Balance Sheet Events

Following the financial year end, the share price of the listed investment increased to €6.36 per share at 23 March 2026. The financial impact of this for the Company is a €7.2m increase in the value of the listed investments. The financial statements have not been adjusted for the increase in the share price.

There have been no other events affecting the Company since the financial year end.

### 16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

23/3/26