

Registration Number 600745

CMT RAIL LIMITED

Abridged accounts

for the year ended 31 December 2025

CMT RAIL LIMITED

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CMT RAIL LIMITED

Directors and other information

Directors	Chelsea Carroll Conor Tiernan
Company number	600745
Registered office	2 GOLDSMITH DRIVE ELPHIN CO. ROSCOMMON
Accountants	Bernard J Morahan Chartered Accountants Ballinagare Castlerea Co Roscommon
Business address	2 GOLDSMITH DRIVE ELPHIN CO. ROSCOMMON
Bankers	Bank of Ireland, Strokestown, Co. Roscommon.

CMT RAIL LIMITED

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

The directors are responsible for preparing the Annual 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 the law the directors have elected to prepare the financial in accordance with Irish Generally Accepted Accounting Practice ("Irish GAAP"). 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

- 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.

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 the financial statements and directors report comply with the Companies Act 2014 and enable them to ensure that the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

Chelsea Carroll
Director

Conor Tiernan
Director

Date:

CMT RAIL LIMITED

**Abridged balance sheet
as at 31 December 2025**

	Notes	2025		2024	
		€	€	€	€
Current assets					
Debtors		100		100	
		<u>100</u>		<u>100</u>	
Net current assets			100		100
Total assets less current liabilities			<u>100</u>		<u>100</u>
Net assets			<u><u>100</u></u>		<u><u>100</u></u>
Capital and reserves					
Called up share capital	3		100		100
Equity shareholders' funds			<u><u>100</u></u>		<u><u>100</u></u>

We as directors of CMT RAIL 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 s.358 are satisfied,

(c) the shareholders of the company have been served a notice on the company under s.334(1) in accordance with s.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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements 14 relating to Financial Statements so far as they are applicable to the company.

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 Statement have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board

Chelsea Carroll
Director

Conor Tiernan
Director

The notes on page 4 form an integral part of these financial statements.

CMT RAIL LIMITED

Notes to the abridged financial statements for the year ended 31 December 2025

1. Statement of accounting policies

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

1.1. Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and published by the Institute of Certified Public Accountants in Ireland and the Companies Act 2014.

2. Directors and secretary and their interests

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

	Ordinary shares	
	31/12/25	01/01/25
Chelsea Carroll	-	-
Conor Tiernan	100	100

Chelsea Carroll and Conor Tiernan retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

3. Share capital

Authorised equity

100,000 Ordinary shares of €1 each

Allotted, called up and fully paid equity

100 Ordinary shares of €1 each

2025
€

100,000

100

4. Accounting Periods

The current accounts are for a full year.

5. Approval of financial statements

The board of directors approved these financial statements for issue on .