

REGISTRATION NUMBER 727363

COINTORC PRECAST LIMITED

**CLONSURA
CASTLETOWN FINEA
CO. WESTMEATH**

**ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2025**

COINTORC PRECAST LIMITED

ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2025

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COINTORC PRECAST LIMITED

COMPANY INFORMATION AS AT 31ST OCTOBER 2025

Directors	Oliver McCormack Darren Fagan
Secretary	Darren Fagan
Company Number	727363
Registered Office	Clonsura Castletown Finea Co. Westmeath
Accountants	Noel Delaney & Co. Chartered Accountants Rochestown Castlepollard Co. Westmeath
Business Address	Clonsura Castletown Finea Co. Westmeath
Bankers	Bank of Ireland 52 Oliver Plunkett Street Mullingar Co. Westmeath

COINTORC PRECAST LIMITED

**STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE SHAREHOLDERS'
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2025**

General Responsibilities

Irish Company law requires the directors to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the company. Under the law the directors have elected to prepare financial statements in accordance with Generally Accepted Accounting Practice in Ireland, including the Financial Reporting Standard 105 "The Financial Reporting Standard applicable in the Republic of Ireland" and Irish Law.

Under company law the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss for the financial year and otherwise comply with the act.

As per the Companies Act 2014 Section 324(6) every director of the company who is party to the approval of financial statements and who knows that they do not give such a view or otherwise so comply or is reckless as to whether that is so shall be guilty of a category 2 offence.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and 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;
- 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 the accuracy and completeness of the records, documents, explanations and other information provided by management for the compilation engagement. 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 and enable them to ensure that the financial statements 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.

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

The engagement to compile the financial statements cannot be regarded as providing assurance on the adequacy of the company's systems or on the incidence of fraud, non-compliance with laws and regulations or weaknesses in internal control. Engaging external accountants to compile financial statements does not relieve the directors of their responsibilities in this respect.

COINTORC PRECAST LIMITED

**STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE SHAREHOLDERS'
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2025**

Directors declaration on unaudited financial statements

In relation to the financial statements set out on pages 5 to 11.

- The directors approve these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to Noel Delaney & Co., Chartered Accountants , the company's accounting records and provided all the information necessary for the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st October 2025.

On behalf of the board

Oliver McCormack
Director

Darren Fagan
Director

Date: 26th January 2026

COINTORC PRECAST LIMITED

**ACCOUNTANTS' REPORT ON THE UNAUDITED FINANCIAL
STATEMENTS TO THE DIRECTORS OF
COINTORC PRECAST LIMITED**

We have compiled the financial statements set out on pages 5 to 11 of Cointorc Precast Limited for the year ended 31st October 2025. These financial statements comprise the balance sheet of the company as at 31st October 2025, statement of changes in equity and a summary of significant accounting policies and other explanatory information.


Respective Responsibilities of Directors and Accountants

As stated on pages 2 and 3 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Cointorc Precast Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of Work

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements - Technical Statement and the International Standard on Related Services 4410 (Revised) and from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial Reporting Standard 105 ("FRS 105") and Irish statute comprising the Companies Act 2014. Financial Reporting Standard 105 is the applicable standard in the Republic of Ireland. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and accordingly express no opinion on the financial statements.



Noel Delaney & Co.
Chartered Accountants
Rochestown
Castlepollard
Co. Westmeath

Date: 26th January 2026

COINTORC PRECAST LIMITED**ABRIDGED BALANCE SHEET
AS AT 31ST OCTOBER 2025**

	Notes	2025 €	€	2024 €	€
Fixed Assets					
Tangible assets	2		47,121		41,253
Current Assets					
Debtors		76,767		21,090	
Cash at bank and in hand		29,790		36,041	
		<u>106,557</u>		<u>57,131</u>	
Creditors: amounts falling due within one year	3	<u>(35,817)</u>		<u>(18,326)</u>	
Net Current Assets			<u>70,740</u>		<u>38,805</u>
Total Assets Less Current Liabilities			117,861		80,058
Creditors: amounts falling due after more than one year	4		(19,922)		(27,091)
Net Assets			<u>97,939</u>		<u>52,967</u>
Capital and Reserves					
Called up share capital	5		100		100
Profit and loss account			97,839		52,867
Equity Shareholders' Funds			<u>97,939</u>		<u>52,967</u>

These financial statements have been prepared in accordance with the micro companies regime as permitted by section 280D of the Companies Act 2014.

We as the board of Cointorc Precast 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 are satisfied,

COINTORC PRECAST LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31ST OCTOBER 2025**

(C) The shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014,

(D) The company qualifies for the micro companies regime on the grounds that section 280D of the Companies Act 2014 is complied with and the financial statements have been prepared in accordance with the micro companies regime.

(E) We acknowledge the companys obligations under the Companies Act 2014 to keep adequate accounting records and prepare financial statements which as the company qualifies for the micro companies regime and complies with the minimum requirements of the Act in relation to its financial statements is presumed, until the contrary is proved, to 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

(F) The company has relied on the specific exemption contained in section 352. We have 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.

The financial statements were approved by the board on the 26th January 2026 and signed on its behalf by the following:

Certified to be a true copy 26th January 2026

Oliver McCormack
Director

Darren Fagan
Secretary

The notes on pages 7 - 11 form part of these financial statements.

COINTORC PRECAST LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2025**

1. Accounting Policies

Cointorc Precast Limited is a private company limited by shares and incorporated in Ireland. Its registered office is Clonsura, Castletown Finea, Co. Westmeath.

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

1.1. 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 to their preparation is the Companies Act 2014 and FRS 105 (the Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council). The company qualifies as a micro company for the period, as defined by section 280D of the Companies Act 2014, in respect of the financial year and has applied the rules of the 'micro companies regime' in accordance with section 280E of the Companies Act 2014 and FRS105.

Functional Currency

The functional currency of the financial statements is the euro (€) and all amounts have being rounded to the nearest Euro.

1.2. Turnover and Revenue Recognition

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. Turnover on supply of services is recognised by reference to the state of completion of the service at the end of the financial period. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

COINTORC PRECAST LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2025****1.3. Tangible fixed assets and depreciation**

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 asset 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 is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and Machinery	-	12.5% Straight Line
Motor Vehicles	-	20% Reducing Balance

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of residual value, depreciation methods 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.

1.4. Taxation

Tax is recognised in the Profit and Loss Account, except where it relates to an item recognised in other comprehensive income or equity in which case the related tax is recognised directly in other comprehensive income or equity.

The current tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

COINTORC PRECAST LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2025**

2. Fixed assets		Tangible fixed assets €
Cost		
At 1st November 2024		51,739
Additions		16,400
At 31st October 2025		<u>68,139</u>
Depreciation		
At 1st November 2024		10,486
Charge for year		10,532
At 31st October 2025		<u>21,018</u>
Net book values		
At 31st October 2025		<u>47,121</u>
At 31st October 2024		<u><u>41,253</u></u>
3. Creditors: amounts falling due within one year	2025 €	2024 €
Loans	9,507	9,507
Corporation tax	2,198	-
Other taxes and social security costs	21,804	6,548
Directors' accounts	308	91
Accruals and deferred income	2,000	2,180
	<u>35,817</u>	<u>18,326</u>

COINTORC PRECAST LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2025**

Tax Creditors	2025	2024
	€	€
Tax and social welfare included in Creditors:		
Corporation Tax	2,198	-
VAT	-	-
PAYE/PRSI/USC/LPT	6,876	6,548
RCT	14,928	-
	<u>24,002</u>	<u>6,548</u>
4. Creditors: amounts falling due after more than one year	2025	2024
	€	€
Bank loan	<u>19,922</u>	<u>27,091</u>
Loans		
Repayable in one year or less, or on demand	9,507	9,507
Repayable between one and two years	9,507	9,507
Repayable between two and five years	10,415	17,584
Repayable in five years or more	-	-
	<u>29,429</u>	<u>36,598</u>
5. Share capital	2025	2024
	€	€
The Authorised Equity of the company is unlimited		
Allotted, called up and fully paid equity		
100 Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>
6. Controlling Parties		
The company is under the control of Oliver McCormack and Darren Fagan.		

COINTORC PRECAST LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2025****7. Directors and their interests**

The directors in office in the period and their beneficial interests in the company at the balance sheet date and the beginning of the period (or on appointment if later) were as follows:

		Number of Shares	
		2025	2024
Oliver McCormack	Ordinary shares	50	50
Darren Fagan	Ordinary shares	50	50

8. Related party transactions

At the 31st October 2025, the company owed directors loans as follows.

	Oliver McCormack €	Darren Fagan €
Opening Balance 1st November 2024	18	73
Capital Introduced	150	67
Withdrawals	-	-
Closing Balance 31st October 2025	<u>168</u>	<u>140</u>
The maximum amounts outstanding to the directors during the year was	168	140

No formal agreement exists between the company and directors with regard to the terms of these loans. The directors do not intend to call in these loans within the next twelve months unless adequate funds are available. As the directors retain the right to recall these loans at any time they are included in creditors amounts falling due within one year.

9. Approval of financial statements

The financial statements were approved by the Board of Directors on the 26th January 2026.