

**Company Number: 790408**

**MR Grab Hire Limited**

**Date of Incorporation  
10 June 2025**

**Abridged Unaudited Financial Statements  
for the financial period ended 31 December 2025**

# MR Grab Hire Limited

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**MR Grab Hire Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Mark Robertson (Appointed 10 June 2025)
<b>Company Secretary</b>	Lynda Robertson
<b>Company Number</b>	790408
<b>Registered Office</b>	30 Dun Eimear Bettystown Co. Meath
<b>Business Address</b>	30 Dun Eimear Bettystown Co Meath
<b>Accountants</b>	Searing Point Chartered Accountants Marina House Malahide Marina Malahide K36 N702
<b>Bankers</b>	Bank Of Ireland Swords Co. Dublin

# MR Grab Hire Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period ended 31 December 2025

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

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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 director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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.

The director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

### Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them.

The director confirms that he has made available to Searing Point Chartered Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial period ended 31 December 2025."

### Signed on behalf of the board

**Mark Robertson**  
Director

**17 February 2026**

**MR Grab Hire Limited**  
**ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of MR Grab Hire Limited**  
**for the financial period 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 period ended 31 December 2025 as set out on pages 6 to 11 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member 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 director of MR Grab Hire Limited, 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 Director 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 director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the period ended 31 December 2025 your duty to ensure that MR Grab Hire 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 MR Grab Hire Limited. You consider that MR Grab Hire Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of MR Grab Hire 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.

**SEARING POINT CHARTERED ACCOUNTANTS**

Statutory Auditors  
Marina House  
Malahide Marina  
Malahide  
K36 N702

**17 February 2026**

**MR Grab Hire Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

	Notes	Dec 25 €
<b>Non-Current Assets</b>		
Property, plant and equipment	9	282,645
<b>Current Assets</b>		
Receivables	10	44,295
Cash and cash equivalents		2,078
		46,373
<b>Payables: amounts falling due within one year</b>	11	<b>(84,785)</b>
<b>Net Current Liabilities</b>		<b>(38,412)</b>
<b>Total Assets less Current Liabilities</b>		<b>244,233</b>
<b>Payables:</b>		
amounts falling due after more than one year	12	(217,385)
<b>Net Assets</b>		<b>26,848</b>
<b>Equity</b>		
Called up share capital presented as equity		100
Retained earnings		26,748
<b>Equity attributable to owners of the company</b>		<b>26,848</b>

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.

I as Director of MR Grab Hire 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,

(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) I 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 period and of its profit or loss for such a financial period 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 17 February 2026 and signed on its behalf by:**

**Mark Robertson**  
**Director**

**MR Grab Hire Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
Profit for the financial period	-	26,748	26,748
Net proceeds of equity Ordinary share issue	100	-	100
<b>At 31 December 2025</b>	<b>100</b>	<b>26,748</b>	<b>26,848</b>

# MR Grab Hire Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

### 1. General Information

MR Grab Hire Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 790408. The registered office of the company is 30 Dun Eimear, Bettystown, Co. Meath. The principal activity of the business is grab hire within the construction industry. 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 financial statements.

#### Statement of compliance

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

#### Basis of preparation

The financial statements have been prepared 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 period, 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.

#### Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 20% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Leasing and hire purchases

Property, plant and equipment held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

#### Trade and other receivables

Trade and other receivables 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.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

# MR Grab Hire Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

### Trade and other payables

Trade and other payables 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 period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position 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 Statement of Financial Position date.

### Foreign currencies

### Ordinary share capital

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

### 3. Adoption of FRS 102

This is the first set of financial statements prepared by MR Grab Hire Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

### 4. Period of financial statements

The financial statements are for the 6 month 22 days period ended 31 December 2025.  
Date company was incorporated:  
10 June 2025

### 5. Statement on previous periods

The company did not present financial statements for previous periods.

### 6. Operating profit

Dec 25  
€

#### Operating profit is stated after charging:

Depreciation of property, plant and equipment

31,405

### 7. Finance costs

Dec 25  
€

Interest

7,068

## MR Grab Hire Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

### 8. Employees

The average monthly number of employees, including director, during the financial period was 3. (Jun 25 - 0).

	<b>Dec 25 Number</b>
Directors	1
Operatives	2
	<u>3</u>

### 9. Property, plant and equipment

	<b>Plant and machinery</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 10 June 2025	-	-
Additions	314,050	314,050
	<u>314,050</u>	<u>314,050</u>
At 31 December 2025	314,050	314,050
	<u>314,050</u>	<u>314,050</u>
<b>Depreciation</b>		
At 10 June 2025	-	-
Charge for the financial period	31,405	31,405
	<u>31,405</u>	<u>31,405</u>
At 31 December 2025	31,405	31,405
	<u>31,405</u>	<u>31,405</u>
<b>Carrying amount</b>		
At 31 December 2025	<u><b>282,645</b></u>	<u><b>282,645</b></u>

### 10. Receivables

	<b>Dec 25 €</b>
Trade receivables	15,088
Taxation	29,207
	<u>44,295</u>

### 11. Payables Amounts falling due within one year

	<b>Dec 25 €</b>
Net obligations under finance leases and hire purchase contracts	65,366
Taxation	8,458
Director's current account (Note 15)	10,379
Accruals	582
	<u>84,785</u>

**MR Grab Hire Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period ended 31 December 2025

<b>12. Payables</b>	<b>Dec 25</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>
Finance leases and hire purchase contracts	<u><u>217,385</u></u>
<b>Net obligations under finance leases and hire purchase contracts</b>	
Repayable within one year	65,366
Repayable between one and five years	<u>217,385</u>
	<u><u>282,751</u></u>
<b>13. Income Statement</b>	
	<b>Dec 25</b>
	<b>€</b>
At 10 June 2025	-
Profit for the financial period	<u>26,748</u>
At 31 December 2025	<u><u>26,748</u></u>
<b>14. Capital commitments</b>	
The company had no material capital commitments at the financial period-ended 31 December 2025.	
<b>15. Director's remuneration and transactions</b>	<b>Dec 25</b>
	<b>€</b>
Remuneration	<u>16,875</u>
The following amounts are repayable to the director:	
	<b>Dec 25</b>
	<b>€</b>
Mark Robertson	<u>10,379</u>
<b>16. Events After the End of the Reporting Period</b>	
There have been no significant events affecting the company since the financial period-end.	
<b>17. Approval of financial statements</b>	
The financial statements were approved and authorised for issue by the board on 17 February 2026.	