

Registration Number 629511

**Road Optics Limited
Directors' Report and
Financial Statements**

For the Year Ended 28th June 2025

Road Optics Limited.

Company Information

Directors Dwayne Kavanagh

Secretary Maria Tyndall

Company Number 629511

Registered Office Rock House, Baldonnell, Dublin 22.

Road Optics Limited

Contents

	Page
Directors' Report	4 -5
Directors' Responsibility Statement	6
Profit and Loss Account	7-8
Balance Sheet	9
Notes to the Financial Statements	10 - 11

Road Optics Limited

Directors Report

for the year ended 28th June 2025

The directors present their report and the unaudited financial statements for the year ended 28th June 2025.

Principal Activity and Review of the business

Provision of Electronic equipment in Motor Vehicles

Results And Dividends

The profit for the year after providing for depreciation and taxation amounted to €93,684

The directors do not recommend payment of a final dividend.

Research And Development

The company did not engage in any research and development activities during the year.

Post Balance Sheet Events

There have been no significant events affecting the company since the year end.

Future Developments

No developments have been considered since the year end.

Directors And Their Interests

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

Road Optics Limited

Directors Report for the year ended 28th June 2025

Ordinary Shares 12 mths to 28th June 2025

Dwayne Kavanagh 10

Books of Account

The measures taken by the directors to ensure compliance with the requirements of Section 202, Companies Act, 1990, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

On behalf of the board:

Name	<i>Maria Tyndall</i> Maria Tyndall	Secretary
Name	<i>Dwayne Kavanagh</i> Dwayne Kavanagh	Director

Date: 19th February 2026

Road Optics Limited

Directors Report for the year ended 28th June 2025

Statement of Directors' Responsibilities and Declaration on Unaudited Financial Statements

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

Statement of Directors' responsibilities

We, as directors, are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2006 and all Regulations to be construed as one with those Acts. They are also responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

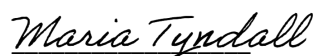
In relation to the financial statements set out on pages 4 to 7

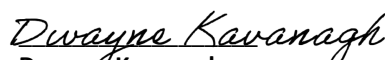
The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern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

The directors confirm that they have made available all 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 28th June 2025.

The financial statements were approved by the Board on 19th February 2026 and signed on its behalf by:


Maria Tyndall
Secretary


Dwayne Kavanagh
Director

Road Optics Limited

Profit and Loss Account for the year ended 28th June 2025

	12 mths to 28/06/2025	12 mths to 28/06/2024
Notes	€	€
Turnover	666,855	556,976
Cost of sales	350,711	252,993
Administrative expenses	211,292	211,292
Operating profit/(loss)	<u>86,838</u>	<u>92,691</u>
Addback Depreciation	<u>6,846</u>	<u>7,099</u>
Net Profit	93,684	99,790

The financial statements were approved by the Board on 19th February 2026 and signed on its behalf by:

Maria Tyndall
Maria Tyndall
Secretary

Dwayne Kavanagh
Dwayne Kavanagh
Director

Road Optics Limited

(Abridged) Balance Sheet As at 28th June 2025

	28 th June 2025 €	28 th June 2024 €
Fixed Assets		
Motor Vehicle	-	6,845
Equipment	585	585
Current Assets		
Cash at bank	197,132	133,421
Debtors	<u>43,189</u>	<u>21,550</u>
Total Assets	240,906	162,401
Creditors: amounts falling due within one year	11,711	26,900
Net Current Liabilities	11,711	26,900
Total Assets Less Current Liabilities	<u>229,195</u>	<u>135,501</u>
Capital And Reserves		
Called up share capital	10	10
Profit and loss B/F	135,501	35,701
Profit and loss account	93,684	99,790
Shareholders' Funds	<u>229,195</u>	<u>135,501</u>

I/We, as director(s) of (Road Optics 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 not 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 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 Statements have been properly prepared in accordance with s.353 Companies Act 2014.

The financial statements were approved by the Board on 19th February 2026 and signed on its behalf by:



Maria Tyndall
Secretary



Dwayne Kavanagh
Director

Road Optics Limited

Notes to the Financial Statements for the year ended 28th June 2025

Compliance with Accounting Standards

The accounts have been prepared in accordance with applicable accounting standards. There were no material departures from those standards.

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.

1. Accounting convention and basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

2. Creditors: amounts falling due within one year

28/06/2025

Creditors

11,711

Road Optics Limited
Notes to the Financial Statements
for the year ended 28th June 2025

3. Share capital

28/06/2025

Authorised equity

100,000 Ordinary shares of €1 each

100,000

Allotted, called up and fully paid equity

10 Ordinary shares of €1 each

10

4. Reconciliation of movement in shareholders' funds

**12 mths to
28/06/2025**

Profit/(Loss) for the year

€
93,684

Closing shareholders' funds

229,195

5. Ultimate controlling parties

The company is controlled by Dwayne Kavanagh and Maria Tyndall.

6. Approval of financial statements

The financial statements were approved by the Board on 19th February 2026 and signed on its behalf

by:

Maria Tyndall

Maria Tyndall
Secretary

Dwayne Kavanagh

Dwayne Kavanagh
Director