

Company Number: 320984

**Rockmax Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 May 2025**

**Rockmax Limited**  
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**Rockmax Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Andrew Norris Lisa Norris
<b>Company Secretary</b>	Lisa Norris
<b>Company Number</b>	320984
<b>Registered Office</b>	K1 Newhall Business Park Ladytown Naas Co. Kildare
<b>Business Address</b>	Unit K1 and K2 Newhall Business Park Naas Co. Kildare
<b>Accountants</b>	Thomas P Fox & Co Accountants Leixlip Centre Leixlip Co Kildare W23FW40
<b>Bankers</b>	Bank of Ireland College Green Dublin 2
<b>Solicitors</b>	Coughlan White & Partners Moorefield Road Newbridge Co. Kildare

**Rockmax Limited**  
**STATEMENT OF FINANCIAL POSITION**  
as at 31 May 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Investments	4	<u>150</u>	<u>150</u>
<b>Current Assets</b>			
Cash at bank and in hand		8,931	984,013
Creditors: amounts falling due within one year	5	<u>(1,377,345)</u>	<u>(2,352,345)</u>
<b>Net Current Liabilities</b>		<u>(1,368,414)</u>	<u>(1,368,332)</u>
<b>Total Assets less Current Liabilities</b>		<u>(1,368,264)</u>	<u>(1,368,182)</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	6	36	36
Other reserves	7	1	1
Retained earnings	7	<u>(1,368,301)</u>	<u>(1,368,219)</u>
<b>Shareholders' Deficit</b>		<u>(1,368,264)</u>	<u>(1,368,182)</u>

We as Directors of Rockmax 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 micro companies' regime.

Approved by the board on 6 November 2025 and signed on its behalf by:

Andrew Norris  
Director

Lisa Norris  
Director

# Rockmax Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 1. General Information

Rockmax Limited is a company limited by shares incorporated in Ireland. K1 Newhall Business Park, Ladytown, Naas, Co. Kildare is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 31 May 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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 in 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 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 FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a micro company in accordance with the micro companies' regime.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

#### 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

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 Statement of Financial Position date.

#### Ordinary share capital

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

### 3. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025 Number	2024 Number
Directors	<u>2</u>	<u>2</u>

**Rockmax Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2025

**4. Investments**

	Subsidiary undertakings shares	Total
	€	€
<b>Investments Cost</b>		
At 31 May 2025	150	150
<b>Net book value At 31 May 2025</b>	<u>150</u>	<u>150</u>
At 31 May 2024	<u>150</u>	<u>150</u>

**4.1. Holdings in related undertakings**

The company holds 20% or more of the share capital of the following company:

Name	Registered office / Principal place of business and address of Registered Office	Nature of business	Details of investment	Proportion held by company
<b>Subsidiary undertaking</b> Nationwide Tiles & Bathrooms Limited	Ireland	Tiles and Bathrooms	Ordinary €1.50	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Year ended	Capital and reserves €	Profit for the year €
Nationwide Tiles & Bathrooms Limited	31 May 2025	4,910,221	210,003

In the opinion of the directors, the shares of the company's unlisted investments are worth at least the amount at which they are stated in the Statement of Financial Position.

**5. Creditors**  
**Amounts falling due within one year**

	2025 €	2024 €
Amounts owed to group undertakings	1,376,845	2,351,845
Accruals	500	500
	<u>1,377,345</u>	<u>2,352,345</u>

**6. Share capital**

			2025 €	2024 €
Description	Number of shares	Value of units		
<b>Authorised</b> Ordinary Shares Class 1	100,000	€1.20 each	<u>120,000</u>	<u>120,000</u>
<b>Allotted, called up and fully paid</b> Ordinary Shares Class 1	30	€1.20 each	<u>36</u>	<u>36</u>

**Rockmax Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2025

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/05/25	01/06/24
Andrew Norris	Ordinary Shares Class 1	15	15
Lisa Norris	Ordinary Shares Class 1	15	15
		<u>30</u>	<u>30</u>

**7. Income Statement**

	Profit and loss account €	Capital redemption reserve €	Total €
At 1 June 2024	(1,368,219)	1	(1,368,218)
Loss for the financial year	(82)	-	(82)
At 31 May 2025	<u>(1,368,301)</u>	<u>1</u>	<u>(1,368,300)</u>

**8. Related party transactions**

The company has availed of the exemption under FRS 8 in relation to the disclosure of transactions with group undertakings.

**9. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 6 November 2025.