

Company registration number 237114 (Ireland)

MAXI HAULAGE INTERNATIONAL LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

MAXI HAULAGE INTERNATIONAL LIMITED

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MAXI HAULAGE INTERNATIONAL LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

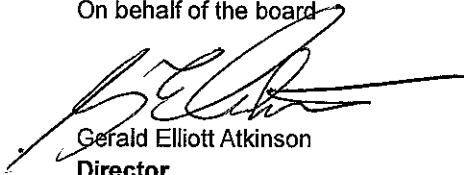
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally Accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. 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 at the financial year end date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements 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; and
- 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 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 that the financial statements and Directors' Report 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.

On behalf of the board



Gerald Elliott Atkinson
Director



Richard Elliott Atkinson
Director

6 January 2026

MAXI HAULAGE INTERNATIONAL LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 €	€	2024 €	€
Current assets					
Debtors	4	64,559		64,559	
Creditors: amounts falling due within one year	5	<u>(10,743)</u>		<u>(10,743)</u>	
Net current assets			<u>53,816</u>		<u>53,816</u>
Capital and reserves					
Called up share capital presented as equity			62,500		62,500
Share premium account	6		987		987
Profit and loss reserves	7		<u>(9,671)</u>		<u>(9,671)</u>
Total equity			<u>53,816</u>		<u>53,816</u>

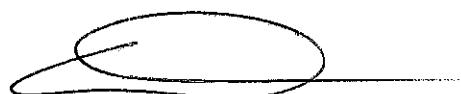
We, as directors of Maxi Haulage International Limited, state that:

- (a) the company is availing itself of the exemption provided for by Chapter 16 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 365(2) are satisfied;
- (c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;
- (d) we hereby certify that we have relied on the specific exemption contained in s.365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.
- (e) we have relied on the specified exemption contained in section 352 Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 6 January 2026 and are signed on its behalf by:


Gerald Elliott Atkinson
Director


Richard Elliott Atkinson
Director

MAXI HAULAGE INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2 Employees

There were no employees during the year apart from the directors.

3 Tangible fixed assets

Fixtures, fittings & equipment

Cost	€
At 1 October 2024 and 30 September 2025	10,758
Depreciation and impairment	
At 1 October 2024 and 30 September 2025	10,758
Carrying amount	
At 30 September 2025	-
At 30 September 2024	-

4 Debtors

	2025	2024
	€	€
Amounts falling due within one year:		
Amounts owed by group undertakings	64,559	64,559

MAXI HAULAGE INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Company information

Maxi Haulage International Limited is a limited company domiciled and incorporated in Ireland. The registered office is FDW House, Blackthorn Business Park, Coes Road, Dundalk, Co. Louth, Ireland and its company registration number is 237114.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings & equipment	20% Straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

MAXI HAULAGE INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

5 Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to group undertakings	10,243	10,243
Accruals	500	500
	<u>10,743</u>	<u>10,743</u>

6 Share premium account

	2025	2024
	€	€
At the beginning and end of the year	<u>987</u>	<u>987</u>

7 Profit and loss reserves

	2025	2024
	€	€
At the beginning and end of the year	<u>(9,671)</u>	<u>(9,671)</u>

8 Directors' and secretary's interests in shares

The directors' and secretary's interests in the shares of the company were as stated below:

	Ordinary of €1.25 each	
	1 October 2024	30 September 2025
Alan Miles	-	-
Gerald Elliott Atkinson	1	1
Richard Elliott Atkinson	-	-

Gerald Elliott Atkinson holds 150,000 ordinary shares (75% of the issued share capital) in the ultimate parent company, Maxi Caledonian Limited, a company registered in Scotland.

9 Related party transactions

The company is related to the following companies by virtue of common directors/shareholders. Details on the principal related party balances are as follows:

Included in debtors: Maxi Haulage Limited: €64,559 (2024: €64,559)

Included in creditors: Maxi Group Limited: €10,243 (2024: €10,243)

10 Parent company

The ultimate parent company is Maxi Caledonian Limited, a company registered in Scotland.

The company considers Gerald Elliott Atkinson to be the ultimate controlling party.

11 Approval of financial statements

The directors approved the financial statements on the 6 January 2026

MAXI HAULAGE INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

11 Approval of financial statements

(Continued)