

**Rois Enterprises Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial period ended 30 April 2025**

**Rois Enterprises Ltd**  
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**Rois Enterprises Ltd**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	David McLoughlin Bernadette McLoughlin
<b>Company Secretary</b>	David McLoughlin
<b>Company Number</b>	123352
<b>Registered Office and Business Address</b>	Tullyleague Carrick on Shannon Roscommon Ireland
<b>Accountants</b>	Stephens Cooke & Associates Blackhall Court Blackhall Mullingar Co. Westmeath

**Rois Enterprises Ltd**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 April 2025

	Notes	Apr 25 €	Feb 24 €
<b>Fixed Assets</b>			
Tangible assets	8	(1)	7,926
<b>Current Assets</b>			
Stocks	9	-	131,867
Debtors	10	2,896	9,248
Cash at bank and in hand		391,266	219,552
		<b>394,162</b>	<b>360,667</b>
<b>Creditors: amounts falling due within one year</b>	11	<b>(203,393)</b>	<b>(192,001)</b>
<b>Net Current Assets</b>		<b>190,769</b>	<b>168,666</b>
<b>Total Assets less Current Liabilities</b>		<b>190,768</b>	<b>176,592</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		3	3
Retained earnings	12	190,765	176,589
<b>Shareholders' Funds</b>		<b>190,768</b>	<b>176,592</b>

We as Directors of Rois Enterprises Ltd, 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 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 micro companies' regime.

**Approved by the board on 5 March 2026 and signed on its behalf by:**

\_\_\_\_\_  
**David McLoughlin**  
 Director

\_\_\_\_\_  
**Bernadette McLoughlin**  
 Director

# Rois Enterprises Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

### 1. General Information

Rois Enterprises Ltd is a company limited by shares incorporated in Ireland. Tullyleague, Carrick on Shannon, Roscommon, Ireland is the registered office, which is also the principal place of business of the company. 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 year ended 30 April 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 period, 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.

#### Turnover

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

#### Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 8 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	25% Reducing balance
Motor vehicles	-	20% Straight line
Office Equipment	-	25% Reducing balance

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.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

## Rois Enterprises Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

### Trade and other debtors

Trade and other debtors 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.

### 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.

### Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

### 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.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

### Ordinary share capital

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

### 3. Period of financial statements

The financial statements are for the 14 month period ended 30 April 2025.

### 4. Operating profit/(loss)

	Apr 25	Feb 24
	€	€
<b>Operating profit/(loss) is stated after charging/(crediting):</b>		
Depreciation of tangible assets	-	2,680
Amortisation of goodwill	-	5,103
(Profit) on disposal of tangible assets	(2,074)	-
Profit on disposal of intangible fixed assets	(20,000)	-
	<u>          </u>	<u>          </u>

### 5. Interest payable and similar expenses

	Apr 25	Feb 24
	€	€
Interest	193	-
	<u>          </u>	<u>          </u>

## Rois Enterprises Ltd

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

#### 6. Employees

The average monthly number of employees, including directors, during the financial period was 2, (Feb 24 - 2).

	Apr 25 Number	Feb 24 Number
Director	2	2

#### 7. Intangible assets

	Goodwill €	Total €
<b>Cost</b>		
At 1 March 2024	30,613	30,613
Disposals	(30,613)	(30,613)
At 30 April 2025	-	-
<b>Provision for diminution in value</b>		
At 1 March 2024	30,613	30,613
On disposals	(30,613)	(30,613)
At 30 April 2025	-	-
<b>Net book value</b>		
At 30 April 2025	-	-

#### 8. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Office Equipment €	Total €
<b>Cost</b>				
At 1 March 2024	402,853	9,830	7,348	420,031
Disposals	(402,853)	(9,830)	-	(412,683)
At 30 April 2025	-	-	7,348	7,348
<b>Depreciation</b>				
At 1 March 2024	394,926	9,830	7,349	412,105
On disposals	(394,926)	(9,830)	-	(404,756)
At 30 April 2025	-	-	7,349	7,349
<b>Net book value</b>				
At 30 April 2025	-	-	(1)	(1)
At 29 February 2024	7,927	-	(1)	7,926

#### 9. Stocks

	Apr 25 €	Feb 24 €
Finished goods and goods for resale	-	131,867

The replacement cost of stock did not differ significantly from the figures shown.

**Rois Enterprises Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period ended 30 April 2025

<b>10. Debtors</b>	<b>Apr 25</b>	<b>Feb 24</b>
	<b>€</b>	<b>€</b>
Trade debtors	-	6,174
Taxation	<b>2,896</b>	2,896
Prepayments	-	178
	<u><b>2,896</b></u>	<u>9,248</u>
	<u><u><b>2,896</b></u></u>	<u><u>9,248</u></u>
<b>11. Creditors</b>	<b>Apr 25</b>	<b>Feb 24</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	<b>123,578</b>	168,803
Taxation	<b>15,026</b>	4,305
Directors' current accounts	<b>61,238</b>	11,582
Accruals	<b>3,551</b>	7,311
	<u><b>203,393</b></u>	<u>192,001</u>
	<u><u><b>203,393</b></u></u>	<u><u>192,001</u></u>
<b>12. Income Statement</b>	<b>Apr 25</b>	<b>Feb 24</b>
	<b>€</b>	<b>€</b>
At 1 March 2024	<b>176,589</b>	178,441
Profit/(loss) for the financial period	<b>14,176</b>	(1,852)
	<u><b>190,765</b></u>	<u>176,589</u>
At 30 April 2025	<u><u><b>190,765</b></u></u>	<u><u>176,589</u></u>

**13. Capital commitments**

The company had no material capital commitments at the financial period-ended 30 April 2025.

**14. Related party transactions**

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

Mc Loughlin Transport Services Limited is an Irish registered company under common ownership. During the period transactions from Mc Loughlin Services Ltd to Rois Enterprises Ltd for services received amounted to €0 (2024 €38,334).

**15. Parent and ultimate parent company**

The company regards Rois Holdings Limited as its parent company.

The company's ultimate parent undertaking is Rois Holdings Limited.  
The address of Rois Holdings Limited is Tullyleague, Carrick on Shannon, Co. Roscommon Ireland.  
Rois Holdings Limited is regarded as both the controlling party and the ultimate controlling party.

**16. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial period-end.

**17. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 5 March 2026.