

Registration number 471629

ROC RONOCO LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ROC RONOCO LIMITED

DIRECTORS RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Policies in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare statutory financial statements for each financial year. As per Section 289 of the Companies Act 2014 the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act.

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

- select suitable accounting policies 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 reason 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 the directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

DIRECTORS' DECLARATION ON UN-AUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 3 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 to Nestor & Co Certified Public Accountants 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 31st March 2025.

On behalf of the board

Jane O'Connor
Director

Katie O'Connor
Director

Date : 23rd December 2025

ROC RONOCO LIMITED

BALANCE SHEET AS AT 31 MARCH 2025

	2025		2024	
	€	€	€	€
FIXED ASSETS				
Tangible assets		3,886,093		2,745,651
CURRENT ASSETS				
Stock	3,282,595		2,578,530	
Debtors	2,380,825		2,386,842	
Cash at bank and in hand	5,093,261		4,803,780	
	<u>10,756,681</u>		<u>9,769,152</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
	<u>(1,422,304)</u>		<u>(1,648,696)</u>	
NET CURRENT ASSETS		<u>9,334,377</u>		<u>8,120,456</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>13,220,470</u>		<u>10,866,107</u>
CAPITAL AND RESERVES				
Called up share capital	4	100		100
Profit & Loss account		<u>13,220,370</u>		<u>10,866,007</u>
SHAREHOLDERS' FUNDS		<u>13,220,470</u>		<u>10,866,107</u>

We, as Directors of ROC Ronoco 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 is complied with,

(c) No notice under subsection (1) of Section 334 has in accordance with subsection (2) of that section been served on the company, and

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep proper books of account and to prepare accounts 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 Section 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 Section 353 Companies Act 2014.

The financial statements were approved by the Board and signed on its behalf by

Jane O'Connor
Director

Katie O'Connor
Director

Date: 23 December 2025

ROC RONOCO LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. STATEMENT OF ACCOUNTING POLICIES

The significant accounting policies adopted by the company are as follows:

1.1. BASIS OF ACCOUNTING

The Statutory financial statements have been prepared on a going concern basis under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

The functional currency of the financial statements is the euro.

1.2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand and at bank together with demand deposits. Bank overdrafts are shown within borrowings in current liabilities.

1.3. TURNOVER

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible Fixed Assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	2% Straight Line
Fixtures Fittings & Equipment (Property)	-	15% Reducing Balance
Fixtures, fittings and equipment	-	15% Reducing Balance
Motor vehicles	-	20% Reducing Balance

ROC RONOCO LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1.5. TAXATION

The charge for taxation is based on profit for the year and is calculated with reference to the tax rates applying at the at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those, which there are recognised in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all the available evidence, it can be regarded as more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted.

1.6. STOCK

Stocks are valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

2. STAFF NUMBERS AND COSTS

Number of employees

The average monthly numbers of employees (including the directors) during the year were:

	2025 Number	2024 Number
Employees	17	16
Directors	2	2
	<u>19</u>	<u>18</u>

Employment costs

	2025 €	2024 €
Wages and salaries	1,005,004	877,036
Social welfare costs	59,432	55,976
Other employee costs	10,550	10,500
	<u>1,074,986</u>	<u>943,512</u>

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

3 DIRECTORS REMUNERATION AND TRANSACTIONS

	2025	2024
	€	€
Remuneration and other emoluments	450,000	346,250
	<u> </u>	<u> </u>
	Katie	Jane
	O'Connor	O'Connor
	€	€
Opening Balances	49	23
Repayments to Directors	(103,414)	(256,093)
Advances from directors	106,348	350,000
	<u> </u>	<u> </u>
Closing Balance	2,983	93,930
	<u> </u>	<u> </u>

Amounts owed to directors are unsecured, interest free and repayable on demand.

4. SHARE CAPITAL

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary share of €1 each	100,000	100,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

5. DIRECTORS & SECRETARIES INTERESTS IN SHARES

The director's interests in the company at the beginning and end of the year were as follows:

	Jane	Katie	Total
	O'Connor	O'Connor	
At the beginning of the year	51	49	100
At the end of the year	51	49	100

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

6. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 23 December 2025.