

Registered number: 608543

IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD

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IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD

GENERAL INFORMATION

Director	Luke Folan
Company secretary	Niall Folan
Registered number	608543
Registered office	Cooksboro, Cloughan, Mullingar, Co. Westmeath
Accountants	Kinnear & Co uc Chartered Accountants Kinnear Court Dublin Road Mullingar Co. Westmeath
Bankers	Allied Irish Bank 61 South Richmond St, Dublin 2

IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD

DIRECTOR'S REPORT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

The director presents his annual report and unaudited financial statements for the financial year ended 30 June 2025.

Principal activities

There was no change during the financial year in the nature of the company's business of holding company.

Business review

The results and performance for the financial year and appropriations are set out in the profit & loss account on page 6. The financial position of the company is set out in the balance sheet.

Principal risks and uncertainties

The company's principal risks and uncertainties are those operational, trading and financial risks normally associated with the company's business of holding company.

Events since the balance sheet date

The directors are not aware of any important events affecting the company which have occurred since the balance sheet date.

Likely future developments

The company plans to continue the business of holding company.

Research and development activities

The company had no significant research and development activity during the financial year.

Dividends

The directors do not propose to pay any dividend on ordinary shares for the financial year ended 30th June 2025.

Director and their interests

In accordance with Section 329 of the Companies Act 2014, the director's shareholdings and the movements therein during the financial year ended 30th June 2025 were as follows:

	Ordinary shares of €1 each	
	30/6/25	1/7/24
Luke Folan	100	100

IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD

DIRECTOR'S REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

Accounting records

The measures taken by the director to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Cooksboro, Cloughan, Mullingar, Co. Westmeath.

Branches outside the state

There are no branches of the Company outside the State.

Auditors

The company has availed of the small companies audit exemption provided by Chapter 15 of the Companies Act 2014 .

This report was approved by the board on 9 December 2025 and signed on its behalf.



Luke Folan
Director

IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD

DIRECTOR'S RESPONSIBILITIES STATEMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 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 which they are satisfied give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end and of the profit or loss of the company for the financial year. Under that law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and with FRS 102 "the Financial Reporting Standard applicable in the UK and Republic of Ireland" applying section 1A of that Standard, issued by the Financial Reporting Council.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- 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 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.

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company set out on pages 6 to 11 for the financial year ended 30th June 2025, which comprise the Profit and loss account, the Balance sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work, or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 30th June 2025, your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that you are satisfied 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 otherwise comply with the provisions of the Companies Act 2014. You consider that the company is exempt from the statutory audit requirement for the financial year.

We have not carried out an audit of the financial statements. We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Kinnear & Co uc

Chartered Accountants

Kinnear Court
Dublin Road
Mullingar
Co. Westmeath

9 December 2025

IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD

**PROFIT AND LOSS ACCOUNT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

	2025 €	2024 €
Income from other financial assets	-	244,900
Profit before taxation	-	244,900
Profit for the financial financial year	-	244,900

The Company has not traded during the financial year. During this period, the Company received no income and incurred no expenditure and therefore made neither profit or loss.

IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD

**BALANCE SHEET
AS AT 30 JUNE 2025**

	Note	2025 €	2024 €
Fixed assets			
Financial assets	4	1,494,800	1,494,800
		<u>1,494,800</u>	<u>1,494,800</u>
Current assets			
Cash at bank and in hand		162	162
		<u>162</u>	<u>162</u>
Total assets less current liabilities		1,494,962	1,494,962
Net assets		<u><u>1,494,962</u></u>	<u><u>1,494,962</u></u>
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		1,494,862	1,494,862
Shareholders' funds		<u><u>1,494,962</u></u>	<u><u>1,494,962</u></u>

IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD

**BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2025**

I, as director of Irish Civil Engineering Products Holdings Ltd, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.
- (d) I 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 state 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) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.

The financial statements were approved on 09 December 2025.



Luke Folan
Director

IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

1. General information

The Company's functional and presentation currency is the Euro (€).

Irish Civil Engineering Products Holdings Ltd is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 608543). The Registered Office is Cooksboro, Cloughan, Mullingar, Co. Westmeath.

Statement of compliance

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of the company, and have been prepared in accordance with FRS 102 "*The Financial Reporting Standard applicable in the UK and Republic of Ireland*" (FRS 102) applying section 1A of that Standard.

2. 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:

2.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, issued by the Financial Reporting Council, applying section 1A of that Standard.

2.2 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted company shares whose market value can be reliably determined are initially recorded at cost plus transaction costs and thereafter at fair value. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any investments that are measured at cost or amortised cost. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

Other investments are initially recorded at cost plus transaction costs. Thereafter these are valued at fair value which is the bid price of the securities in an active market at the reporting date. The resulting gains or losses are dealt with in the Profit and Loss account in the financial year.

IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

2. Accounting policies (continued)

2.3 Trade debtors and other financial assets

Short-term trade debtors are measured at transaction price less any impairment. Loans receivable are initially recorded at fair value, net of transaction costs, and are subsequently stated at amortised cost using the effective interest rate method less any impairment. Loans receivable with no stated interest rate and repayable within one year or on demand are not amortised.

Loans receivable are classified as current assets unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

2.4 Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

2.5 Trade creditors

Short term trade creditors are measured at the transaction price.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025**

4. Financial assets

	Investments in subsidiary companies €
Cost	
At 1 July 2024	1,494,800
At 30th June 2025	1,494,800

Subsidiary undertaking

The following was a subsidiary undertaking of the Company:

Name	Registered office	Class of shares	Holding
Irish Civil Engineering Products Ltd	Cooksboro, Cloughan, Mullingar, Co. Westmeath	Ordinary	100%

5. Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the financial year	1,494,862	1,249,962
Profit for the financial year	-	244,900
Profit and loss account carried forward at the end of the financial year	1,494,862	1,494,862

6. Approval of financial statements

The director approved these financial statements for issue on 9 December 2025

IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD

DETAILED PROFIT AND LOSS ACCOUNT
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

	2025 €	2024 €
Gross profit	-	-
Investment income	-	244,900
Profit for the financial year/year	-	244,900

IRISH CIVIL ENGINEERING PRODUCTS HOLDINGS LTD

**SCHEDULE TO THE UNAUDITED DETAILED ACCOUNTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025**

	2025 €	2024 €
Investment income		
Dividends received	-	244,900
	<u>-</u>	<u>244,900</u>
	<u>-</u>	<u>244,900</u>