

Company Registration No 666179 (Republic of Ireland)

CORNEA ROCHE HOLDINGS LIMITED

ABRIDGED FINANCIAL STATEMENTS

TO THE YEAR ENDING 31 AUGUST 2025

CORNEA ROCHE HOLDINGS LIMITED

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CORNEA ROCHE HOLDINGS LIMITED

COMPANY INFORMATION

DIRECTORS: Costica Cornea
Martin Roche

SECRETARY: Martin Roche

REGISTRATION NUMBER: 666179 (Incorporated in the Republic of Ireland)

REGISTERED OFFICE: Main Street
Blanchardstown
Dublin

ACCOUNTANTS: Carney Walsh & Company Limited
Chartered Accountants & Registered Auditors
1 Clonskeagh Square
Clonskeagh
Dublin 14

CORNEA ROCHE HOLDINGS LIMITED

**DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDING 31 AUGUST 2025**

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

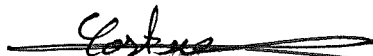
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the company financial statements in accordance with FRS102. The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the 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 surplus or deficit of the company for that financial year and otherwise comply with the companies Act 2014.

In preparing each of the 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 surplus or deficit 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.

The financial statements were approved by the board of directors and authorised for issue on 10 March 2026 and signed on their behalf by:-



Costica Cornea
Director



Martin Roche
Director

Date: 10 March 2026

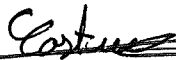
CORNEA ROCHE HOLDINGS LIMITED

**DIRECTORS' DECLARATION ON UN-AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 AUGUST 2025**

In relation to the financial statements set out on pages 4 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 the company will continue in business.
- The directors confirm that they have made available to Carney Walsh & Company Limited, 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 transactions of the company for the year ended 31 August 2025.

The financial statements were approved by the board of directors and authorised for issue on 10 March 2026 and signed on their behalf by:-



Costica Cornea
Director



Martin Roche
Director

Date: 10 March 2026

CORNEA ROCHE HOLDINGS LIMITED

BALANCE SHEET
FOR THE YEAR ENDING 31 AUGUST 2025

	Notes	2025 €	2024 €
FIXED ASSETS			
Financial assets	2	100	100
CURRENT ASSETS			
Debtors	3	100	100
		200	200
CREDITORS (Amounts falling due within one year)	4	(100)	(100)
		100	100
NET CURRENT LIABILITIES			
		100	100
RESERVES			
Called up share capital presented as equity		100	100
Profit and loss reserves		-	-
		100	100
TOTAL Equity		100	100


We, as Directors' of Cornea Roche Holdings Limited, state that -

- (a) the company is availing itself of the exemption from audit 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 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) the directors acknowledge the obligations of the company, under the Companies Act 2014, to:
 - (i) 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 year; and
 - (ii) to otherwise comply with the provisions of this Act 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 it 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 Statement 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 10 March 2026 and signed on their behalf by:-


Costica Cornea
Director


Martin Roche
Director

Date: 10 March 2026

CORNEA ROCHE HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 AUGUST 2025

1 Accounting policies

Company information

Cornea Roche Holdings Limited (formerly ACLL Construction Limited) is a company domiciled and incorporated in Ireland. The registered office is Main Street, Blanchardstown, Dublin, and its company registration number is 666179.

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.

These financial statements are prepared in Euro's, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Turnover

Turnover represents the fair value of amounts receivable on completed contracts for the sale of real property net of value added tax. Turnover is recognised to the extent that the entity has fulfilled its obligations under the terms of these contracts.

1.4 Cash and cash equivalents

Cash at the bank and in hand 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.

1.5 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 its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instruments.

Financial assets and liabilities are offset, with the net amounts presented in the financial instruments, 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.

Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivable'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial. The effective method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

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.

CORNEA ROCHE HOLDINGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDING 31 AUGUST 2025**

1 Accounting policies

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 receipts 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.

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.

1.6 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.7 Equity instruments

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

2 Financial assets	2025	2024
	€	€
Investment in subsidiaries	100	100
	<u>100</u>	<u>100</u>

The investment in subsidiaries represents 100% shareholding in CBL Construction Limited, an Irish registered company.

3 Debtors	2025	2024
	€	€
Other debtors	100	100
	<u>100</u>	<u>100</u>

4 Creditors: amounts falling due within one year	2025	2024
	€	€
Other creditors including tax and social insurance	100	100
	<u>100</u>	<u>100</u>

5 Loans and overdrafts	2025	2024
	€	€
Directors' Loan	-	-
	<u>-</u>	<u>-</u>
Payable within one year	-	-
	<u>-</u>	<u>-</u>

6 Events after the reporting date

No events have taken place since the balance sheet date that fall to be disclosed under this heading.

CORNEA ROCHE HOLDINGS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDING 31 AUGUST 2025**

7 Directors' and secretary's interests in shares

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

		Ordinary Shares of €1 each	
		31 August 2025	31 August 2024
Costica Cornea	Director	50	50
Martin Roche	Director and Secretary	50	50

8 Directors' transactions

	Opening Balance €	Amounts Advanced €	Interest Charged €	Amounts Repaid €	Closing Balance €
Costica Cornea	-	-	-	-	-
	-	-	-	-	-

9 Approval of financial statements

The directors approved the financial statements on 10 March 2026.