
TIRNATECH LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

TIRNATECH LIMITED

COMPANY INFORMATION

Directors	Anthony Bolton (appointed 12 March 2025) Anita Bolton (appointed 12 March 2025)
Company secretary	Anthony Bolton
Registered number	783837
Registered office	8 The Crescent Cois Inbhir Donabate Dublin
Accountants	Susan E Brown FCA CTC Bsc (Hons) Chartered Accountants & Statutory Audit Firm Unit 6 Archway House Main Street Donabate Co Dublin K36VR80
Bankers	Revolut Business

TIRNATECH LIMITED

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TIRNATECH LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF TIRNATECH LIMITED
FOR THE PERIOD ENDED 31 DECEMBER 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Tirnatech Limited for the period ended 31 December 2025 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Tirnatech Limited, as a body, in accordance with the terms of our engagement letter . Our work has been undertaken solely so that we might compile the financial statements of Tirnatech Limited 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 the Board of Directors of Tirnatech Limited, as a body, 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 Tirnatech Limited and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical 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 Statement of Financial Position as at 31 December 2025 your duty to ensure that Tirnatech Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Tirnatech Limited. You consider that Tirnatech Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit of the financial statements of Tirnatech Limited. For this reason, 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.

Susan E Brown FCA CTC Bsc (Hons)

Chartered Accountants & Statutory Audit Firm

Unit 6 Archway House
Main Street
Donabate
Co Dublin
K36VR80
23 February 2026

TIRNATECH LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025**

	Note	2025 €
Current assets		
Debtors: amounts falling due within one year	6	1,048
Cash at bank and in hand	7	8,941
		<u>9,989</u>
Creditors: amounts falling due within one year	8	(10,813)
		<u>(824)</u>
Net current (liabilities)/assets		<u>(824)</u>
Total assets less current liabilities		<u>(824)</u>
Net (liabilities)/assets		<u><u>(824)</u></u>
Capital and reserves		
Called up share capital presented as equity	9	100
Profit and loss account	10	(924)
		<u>(824)</u>
Shareholders' funds		<u><u>(824)</u></u>

We, as directors of Tirnatech Limited, 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 15 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 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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 period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

Anthony Bolton
Director

Anita Bolton
Director

Date: 23 February 2026

TIRNATECH LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 DECEMBER 2025**

The notes on pages 5 to 9 form part of these financial statements.

TIRNATECH LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

	Called up share capital €	Profit and loss account €	Total equity €
Comprehensive income for the period			
Loss for the period	-	(924)	(924)
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the period	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the period	-	(924)	(924)
Contributions by and distributions to owners			
Shares issued during the period	100	-	100
	<hr/>	<hr/>	<hr/>
Total transactions with owners	100	-	100
	<hr/>	<hr/>	<hr/>
At 31 December 2025	100	(924)	(824)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 5 to 9 form part of these financial statements.

TIRNATECH LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

1. General information

The company is an Irish incorporated company limited by shares having its registered office at 8 The Crescent, Cois Inbhir, Beaverstown Road, Donabate, Co. Dublin. The principal activity of the company is set out in the Directors Report. The reporting currency is Euro.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Going concern

The company's business activities, together with the factors likely to affect its future development, performance and position have been reviewed by the directors. The Directors are satisfied that the company has adequate resources to continue in operational existence for the foreseeable future. The directors have also considered the impact of the current economic environment on the company's cash flow. Accordingly, the directors continue to adopt the going concern basis in preparing the financial statements.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

TIRNATECH LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.4 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the Company in independently administered funds.

2.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

TIRNATECH LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025**

3. Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgments and estimates are continually evaluated and are based on historical experiences and other factors, including expectation of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future, The resulting accounting estimate, will by definition, seldom equal the actual results. The company makes an estimate of the recoverable value of trade debtors. The company uses estimates based on historical experience in determining the lever of debts, which the company believes will not be collected. These estimates include such factors as the current credit rating of the debtor, the aging profile of debtors and historical experience

4. Employees

The average monthly number of employees, including the directors, during the period was as follows:

	2025 No.
Directors	2

5. Directors' remuneration

	2025 €
Directors' emoluments	88,000
Company contributions to defined contribution pension schemes	40,000
	128,000

During the period retirement benefits were accruing to no directors in respect of defined contribution pension schemes.

6. Debtors

	2025 €
Other debtors	1,048
	1,048

TIRNATECH LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025**

7. Cash and cash equivalents

	2025
	€
Cash at bank and in hand	8,941
	<u>8,941</u>

8. Creditors: Amounts falling due within one year

	2025
	€
Trade creditors	438
Corporation tax	23
Taxation and social insurance	3,151
Other creditors	2,213
Accruals	4,988
	<u>10,813</u>

9. Share capital

	2025
	€
Authorised	
100,000 Ordinary Shares shares of €1.00 each	100,000
	<u>100,000</u>
Allotted, called up and fully paid	
100 Ordinary Shares shares of €1.00 each	100
	<u>100</u>

100 ordinary shares of €1 each were issued at par on 12th March 2025 (the date of incorporation)

10. Reserves

11. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered pension fund. The pension cost charge represents contributions payable by the company to the fund and amounted to €40,000.

TIRNATECH LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025**

12. Post balance sheet events

There have been no events since the year end that would require disclosure in the financial statements.

13. Controlling party

The controlling party is the directors acting in concert.

14. Approval of financial statements

The board of directors approved these financial statements for issue on 23 February 2026