

Company registration number: 765746

PMC Enterprises: Engineering and Project Delivery Solutions (Audit Exempt
Company*)
Limited
Micro Companies Regime

Unaudited abridged financial statements

for the financial period ended 31 August 2025

* PMC Enterprises: Engineering and Project Delivery Solutions Limited is a micro company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the micro company regime as per Section 280E of the Companies Act 2014.

PMC Enterprises: Engineering and Project Delivery Solutions

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PMC Enterprises: Engineering and Project Delivery Solutions

Directors and other information

Director	Patrick McEvoy
Secretary	Julieanne Nolan
Company number	765746
Registered office	Boherard Clough Ballacolla Laois
Business address	Boherard Clough Ballacolla Laois
Accountants	Ifac Old Knockmay Road Portlaoise Laois
Bankers	Bank of Ireland Abbeyleix Laois

PMC Enterprises: Engineering and Project Delivery Solutions

Accountants' Report to the director

on the Unaudited financial statements of PMC Enterprises: Engineering and Project Delivery Solutions

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of PMC Enterprises: Engineering and Project Delivery Solutions for the financial period ended 31 August 2025.

Respective responsibilities of directors and accountants

As described on page the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of PMC Enterprises: Engineering and Project Delivery Solutions from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements – Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the director. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime ("FRS 105"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Ifac

Old Knockmay Road
Portlaoise
Laois

5 February 2026

PMC Enterprises: Engineering and Project Delivery Solutions

Balance sheet As at 31 August 2025

	31/08/25 €
Current assets	83,515
Creditors: amounts falling due within one year	(1,568)
Net current assets	<u>81,947</u>
Total assets less current liabilities	81,947
Accruals and deferred income	(1,800)
Net assets	<u><u>80,147</u></u>
Capital and reserves	<u><u>80,147</u></u>

I, as director of PMC Enterprises: Engineering and Project Delivery Solutions 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 5 February 2026 and signed by:

Patrick McEvoy
Director

PMC Enterprises: Engineering and Project Delivery Solutions

Notes to the abridged financial statements Financial period ended 31 August 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Boherard, Clough, Ballacolla, Laois.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover represents the net sales to customers excluding Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer, usually on despatch of the goods, the amount of revenue can be measured reliably, it is probable that the associated economic benefits will flow to the entity, and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The charge for taxation is based on profit for the year. Deferred taxation is not calculated as it is not considered material.

Financial instruments

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

PMC Enterprises: Engineering and Project Delivery Solutions

Notes to the abridged financial statements (continued)
Financial period ended 31 August 2025

4. Appropriations of profit and loss account

31/08/25
€
-
79,947
79,947

At the start of the financial period

Profit for the financial period

At the end of the financial period

5. Directors transactions

During the financial period the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

31/08/25
€
-
23,200
23,200

At the start of the financial period

Advances made during the financial period

At the end of the financial period

Disclosure for each director or other person is as follows:

Pat McEvoy

31/08/25
€
-
23,200
23,200

At the start of the financial period

Advances made during the financial period

At the end of the financial period