

Company registration number: 383083

Aegis Engineering Limited
Unaudited abridged financial statements
for the financial year ended 31 December 2025

Aegis Engineering Limited

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Accountants report	3
Balance sheet	4 - 5
Notes to the financial statements	6 - 8

Aegis Engineering Limited

Directors and other information

Directors	Donal Murtagh Deirdre Murtagh
Company number	383083
Registered office	46 Heatherwood Boghall Road Bray Co. Wicklow
Business address	46 Heatherwood Boghall Road Bray Co. Wicklow
Accountants	MGD Chartered Accountants The Hub, Salmon Leap Suite Kildare Innovation Campus Barnhall Road Leixlip, Co. Kildare
Bankers	Bank of Ireland Merrion Rd Dublin 4

Aegis Engineering Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Aegis Engineering Limited

**Accountants' Report to the board of directors
on the Unaudited abridged financial statements of Aegis Engineering Limited**

In accordance with the engagement letter dated 15 September 2023, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at
[<https://www.charteredaccountants.ie/Professional-Standards/Home>]

This report is made solely 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 Board of Directors, as a body, 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 relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland.

You have acknowledged on the balance sheet for the year ended 31 December 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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.

MGD Chartered Accountants
The Hub, Salmon Leap Suite
Kildare Innovation Campus
Barnhall Road
Leixlip, Co. Kildare

19 March 2026

Aegis Engineering Limited

Balance sheet As at 31 December 2025

	2025		2024	
	€	€	€	€
Fixed assets		1,920		2,344
Current assets	143,255		275,095	
Prepayments and accrued income	8,364		13,382	
		151,619		288,477
Creditors: amounts falling due within one year		(19,602)		(25,052)
Net current assets		132,017		263,425
Total assets less current liabilities		133,937		265,769
Accruals and deferred income		(2,500)		(2,500)
Net assets		131,437		263,269
Capital and reserves		131,437		263,269

We, as directors of Aegis Engineering 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 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) 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 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 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.

Aegis Engineering Limited

**Balance sheet (continued)
As at 31 December 2025**

These abridged financial statements were approved by the board of directors on 19 March 2026 and signed on behalf of the board by:

Donal Murtagh
Director

Deirdre Murtagh
Director

Aegis Engineering Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General Information

These financial statements comprising the Profit and Loss Account, the Balance Sheet, and the related notes constitute the individual financial statements of Aegis Engineering Limited for the financial year ended 31 December 2025.

Aegis Engineering Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and tax resident in the Republic of Ireland. The Registered Office is 46 Heatherwood Boghall Road Bray, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report

Statement of compliance

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

Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership 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

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Aegis Engineering Limited

Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

Aegis Engineering Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	263,267	86,778
Profit for the financial year	23,168	176,489
Dividends paid	(155,000)	-
At the end of the financial year	<u>131,435</u>	<u>263,267</u>

4. Director's Current Account

	2025	2024
	€	€
At 1 January 25	(3,032)	5,770
Advances during the year	3,350	438
	<u>318</u>	<u>6,208</u>
Repaid during the year		(9,240)
At 31 December 25	<u>318</u>	<u>(3,032)</u>

The Directors current account balance is interest free and repayable on demand.