

Company Number: 400394

**KT Automation Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

**KT Automation Limited**  
**CONTENTS**

	<b>Page</b>
Statement of Financial Position	3
Notes to the Financial Statements	4 - 5

**KT Automation Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

	2025	2024
	€	€
Non-Current Assets	-	19,411
Current assets:	1,376,193	1,232,292
Payables, amounts falling due within one year	(38,393)	(16,876)
Net Current Assets	1,337,800	1,215,416
Total Assets less Current Liabilities	1,337,800	1,234,077
Accounts and deferred income	(9,470)	(19,970)
Net Assets	1,328,330	1,214,107
Equity	1,328,330	1,214,107

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of KT Automation 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 are satisfied,

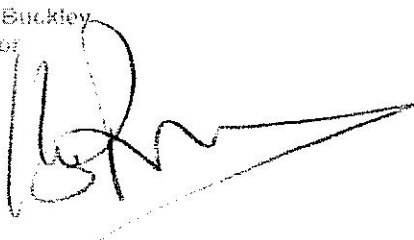
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

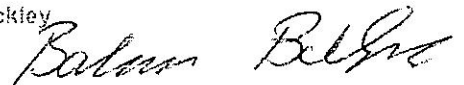
(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro-company). The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

Approved by the Directors and authorised for issue on 17 February 2026 and signed on its behalf by:

Kevin Buckley  
 Director



Barbara Buckley  
 Director



**KT Automation Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

**1. General Information**

KT Automation Limited is a company limited by shares incorporated in Ireland

**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 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

**Revenue**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**Tangible assets and depreciation**

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	- Fully written off
Fixtures, fittings and equipment	- 12.5% straight line
Motor vehicles	- 25% straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

**Trade and other receivables**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

**Borrowing costs**

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

**Trade and other payables**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

**Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

**3. Appropriation of Income Statement**

	<b>2025</b>	<b>2024</b>
	€	€
Profit brought forward	<b>1,218,707</b>	1,114,011
Profit for the financial year	<b>109,523</b>	104,696
<b>Profit carried forward</b>	<b><u>1,328,230</u></b>	<b><u>1,218,707</u></b>

**KT Automation Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

**4. Going concern**

The directors have prepared the financial statements on the going concern basis as in prior years which assumes that the company will be in operational existence for the foreseeable future.

**5. Critical Accounting Judgements and Estimates**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both the current and future periods.

**6. Contingent liabilities**

There were no contingent liabilities at the year ended 30 June 2025.

**7. Post-Balance Sheet Events**

No Significant events after the year end.

**8. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 17 February 2026.