

OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
SECTION 347(2)(b), COMPANIES ACT 2014

Company Name: KMCD Engineering Limited

Company Number: 699926

Financial Year Ended: 9 July 2024 to 8 July 2025

CERTIFICATE:

WE HEREBY CERTIFY that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the members.

Signature: *K McDonnell* Director Signature: *N. Buckley* Director

Name: Kieran McDonnell

Name: Niamh Buckley

Date: *25 Feb 2026* Date: *25th Feb 2026*

Company registration number: 699926

KMCD Engineering Limited

Abridged Unaudited Financial Statements

For the financial year ended 08 July 2025

KMCD Engineering Limited

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KMCD Engineering Limited

DIRECTORS AND OTHER INFORMATION

Directors Kieran McDonnell
Niamh Buckley

Secretary Niamh Buckley

Company number 699926

Registered office Carraig Ard
Gurteen
Gainstown
Mullingar
Co. Westmeath

KMCD Engineering Limited

DIRECTORS REPORT

The directors present their annual report and the unaudited financial statements of the company for the financial year ended 08 July 2025.

Companies Act 2014

In preparing the financial statements the directors have exercised the options available to a small private company under the Companies Act 2014.

Principal Activities

The principal activity of the company is engineering consultancy services.

Business Review

The directors are satisfied with the performance of the company in the financial year under review.

Principal Risks and Uncertainties

Having regard to the company's business and operations, the directors consider that there are no specific risks to the continuance of the business of the company for the foreseeable future.

Future Developments

There are no future material changes anticipated in the business of the company at this time.

Events after the end of the Reporting Period

There have been no significant events affecting the company since the financial year end.

Directors and their Interests

In accordance with Section 329 of the Companies Act 2014, the directors shareholdings and the movements therein during financial year end were as follows:

	Ordinary Shares Of €1 each At 09 July 2024	Ordinary Shares Of €1 each At 08 July 2025
Kieran McDonnell	50	50
Niamh Buckley	50	50
	<u>100</u>	<u>100</u>

KMCD Engineering Limited

DIRECTORS REPORT (CONTINUED)

Accounting Records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Carraig Ard, Gurteen, Gainstown, Mullingar, Co. Westmeath.

This report was approved by the board of directors on 25 February 2026 and signed on behalf of the board by:


Kieran McDonnell
Director


Niamh Buckley
Director

KMCD Engineering Limited

DIRECTORS RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 '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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and apply them consistency;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to do so;
- 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.

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 profit or loss 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. 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.

KMCD Engineering Limited

BALANCE SHEET AS AT 08 JULY 2025

	Notes	2025 €	2024 €
Fixed assets			
Tangible assets	5	4,206	6,084
Current assets			
Cash at bank and in hand	7	27,063	33,491
Debtors	6	0	0
		27,063	33,491
Creditors: amounts falling due within one year	8	(27,578)	(32,978)
Net current assets/ (liabilities)		(515)	513
Net assets		3,691	6,597
Capital and reserves			
Called up share capital		100	100
Retained Earnings		3,591	6,497
Shareholders' funds		3,691	6,597

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of KMCD 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 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 s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

These financial statements were approved by the board of directors on 25 February 2026 and signed on behalf of the board by:



Director



Director

The notes on pages 6 to 10 form part of these financial statements.

KMCD Engineering Limited

NOTES TO THE FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 08 JULY 2025

1. General Information

These financial statements comprising the Statement of income and retained earnings, the Balance sheet, and the related notes constitute the individual financial statements of KMCD Engineering Limited for the financial year ended 08 July 2025.

KMCD Engineering Limited is a private company limited by shares, incorporated in the Republic of Ireland with a registered number of 699926. The registered office is Carraig Ard, Gurteen, Gainstown, Mullingar, Co. Westmeath. The principle activity of the company during the financial year were engineering consultancy services.

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 Republic of Ireland and Irish statute comprising the Companies Act 2014.

The following principal accounting policies have been applied.

2.2. Revenue

Revenue is recognized 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.

2.3. Taxation

Tax is recognised in the statement of income 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 law that have been enacted or subsequently enacted by the balance sheet date in the countries where the company operates and generates income.

2.4. Tangible Fixed Assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment loss. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

KMCD Engineering Limited

NOTES TO THE FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 08 JULY 2025

2. Accounting Policies (continued)

2.4 Tangible Fixed Assets (continued)

Depreciation is provided on the following basis:

Fixtures, fittings and equipment - 12.5%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of income and retained earnings.

2.5 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.

2.6 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.

2.7 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.

2.8 Financial Instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows

KMCD Engineering Limited

NOTES TO THE FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 08 JULY 2025

2. Accounting Policies (continued)

2.8 Financial Instruments (continued)

discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of income and retained earnings.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an 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.

2.9 Dividends

Equity dividends are recognised when they are legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

3. Employees

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

	2025 No.	2024 No.
Directors	<u>2</u>	<u>2</u>

4. Directors Remuneration

	2025 €	2024 €
Directors' remuneration	<u>112,162</u>	<u>117,361</u>

KMCD Engineering Limited

NOTES TO THE FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 08 JULY 2025

5. Tangible Fixed Assets

	Fixtures & Office Equipment
	€
Cost	
At beginning of year	8,516
Additions in year	1,311
Disposals in year	2,297
At end of year	7,530
Depreciation	
At beginning of year	2,432
Charge for year	1,716
Disposal	825
At end of year	3,323
Net book value	
At 08 July 2025	4,206
At 09 July 2024	6,084
	Fixtures & Office Equipment
	€
Cost	
At beginning of year	6,428
Additions in year	2,088
Disposals in year	0
At end of year	8,516
Depreciation	
At beginning of year	1,368
Charge for year	1,064
Disposal	0
At end of year	2,432
Net book value	
At 08 July 2024	6,084
At 09 July 2023	5,060

KMCD Engineering Limited

NOTES TO THE FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 08 JULY 2025

6. Debtors

	2025 €	2024 €
Trade Debtors	<u>0</u>	<u>0</u>

7. Cash at bank and in hand

	2025 €	2024 €
Cash at bank and in hand	<u>27,063</u>	<u>33,491</u>

8. Creditors: amounts falling due within one year

	2025 €	2024 €
Directors Loan	1,164	1,054
Tax Creditors	<u>26,413</u>	<u>31,925</u>
	<u>27,577</u>	<u>32,979</u>

9. Transactions with Directors

At the beginning of the year director Kieran McDonnell was owed €821 by the company. There was a net advance of €187 during the year and at year end €1,008 remained payable by the company. The loan is unsecured, interest free, and contains no specific repayment terms.

At the beginning of the year director Niamh Buckley was owed €232 by the company. There was a net repayment of €76 during the year and at year end €156 remained payable by the company. The loan is unsecured, interest free, and contains no specific repayment terms.

10. Contingent Liabilities

There were no contingent liabilities at the financial year end.

11. Capital Commitments

There were no capital commitments at the financial year end.

12. Post Balance Sheet Events

There have been no significant events affecting the company since the year end.

13. Approval of Financial Statements

The board of directors approved these financial statements for issue on 25 February 2026.