

AIT TRAINING INTERNATIONAL LIMITED

**UNAUDITED
ABRIDGED ACCOUNTS**

FOR THE YEAR ENDED 31 AUGUST 2025

AIT TRAINING INTERNATIONAL LIMITED

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AIT TRAINING INTERNATIONAL LIMITED

COMPANY INFORMATION

DIRECTORS	Bill Delaney Vincent Cunnane
COMPANY SECRETARY	Bill Delaney
REGISTERED NUMBER	536245
REGISTERED OFFICE	Technology University of the Shannon University Road Athlone Co. Westmeath
ACCOUNTANTS	RBK Business Advisers Chartered Accountants RBK House Irishtown Athlone Co. Westmeath

AIT TRAINING INTERNATIONAL LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 AUGUST 2025

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

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that Standard issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

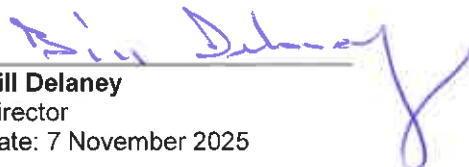
The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy and 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.


DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 5 to 9:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to RBK Business Advisers, Chartered Accountants, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 31 August 2025.

On behalf of the board


Bill Delaney
Director
Date: 7 November 2025


Vincent Cunnane
Director
Date: 7 November 2025

AIT TRAINING INTERNATIONAL LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF AIT TRAINING INTERNATIONAL LIMITED
FOR THE YEAR ENDED 31 AUGUST 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of AIT Training International Limited (the "Company") for the year ended 31 August 2025 which comprise the statement of financial position 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 the Company, 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 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 the Company, 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 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 August 2025 your duty to ensure that has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of . You consider that is exempt from the statutory audit requirement for the year.

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



RBK Business Advisers
Chartered Accountants
RBK House
Irishtown
Athlone
Co. Westmeath
7 November 2025

AIT TRAINING INTERNATIONAL LIMITED

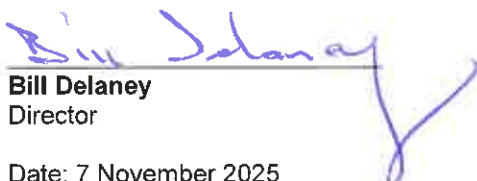
**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2025**


	Note	2025 €	2024 €
Current assets			
Cash at bank and in hand	3	3	3
	<u>3</u>	<u>3</u>	<u>3</u>
Total assets less current liabilities		3	3
Net assets			
		<u>3</u>	<u>3</u>
Capital and reserves			
Called up share capital presented as equity		3	3
Shareholders' funds		<u>3</u>	<u>3</u>

We, as directors of AIT Training International 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 16 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 365(2) are satisfied.
- (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 state 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.
- (e) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant 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:


Bill Delaney
 Director


Vincent Cunnane
 Director

Date: 7 November 2025

Date: 7 November 2025

The notes on pages 5 to 6 form part of these financial statements.

AIT TRAINING INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. GENERAL INFORMATION

AIT Training International Limited is an investment holding company. The company's registered office is Technology University of the Shannon, University Road, Athlone, Co. Westmeath. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 536245.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

2.2 FUNCTIONAL AND PRESENTATION CURRENCY

The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

2.3 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.

2.4 SHARE CAPITAL

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

2.5 CASH FLOW STATEMENT EXEMPTION

The Company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

3. STAFF COSTS

The Company has no employees other than the directors, who did not receive any remuneration (2024: €NIL).

Capitalised employee costs during the period amounted to €NIL (2024: €NIL).

4. POST BALANCE SHEET EVENTS

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

AIT TRAINING INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

5. CAPITAL COMMITMENTS

There were no capital commitments at the year end.

6. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2024: €NIL).

7. CONTROLLING PARTY

The directors consider Technological University of the Shannon to be the company's ultimate controlling party.

8. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 07 November 2025