

Company registration number: 578802

**D RYAN AGRI ITD
Micro Companies Regime**

(Audit Exempt Company*)

**Unaudited abridged financial statements
for the financial year ended 30 April 2025**

* D RYAN AGRI ITD 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.

D RYAN AGRI LTD

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D RYAN AGRI LTD

Directors and other information

Directors David. S Ryan

Secretary Eimear Ryan

Company number 578802

Registered office Gragara
Jeninstown
Kilkenny

Business address Gragara
Jeninstown
Co.Kilkenny

Accountants IFAC
Danville Business Park
Ring Road
Kilkenny

D RYAN AGRI ITD

Accountants' Report to the board of directors on the Unaudited financial statements of D RYAN AGRI ITD

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of D RYAN AGRI ITD for the financial year ended 30 April 2025.

Respective responsibilities of directors and accountants

As described on page the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of D RYAN AGRI ITD from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the directors.

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

Danville Business Park
Ring Road
Kilkenny

23 January 2026

D RYAN AGRI ITD

Balance sheet As at 30 April 2025

| | 2025 € | 2024 € |
|---|----------------|----------------|
| Fixed assets | 516,817 | 391,348 |
| Current assets | 192,797 | 267,045 |
| Creditors: amounts falling due within one year | (145,592) | (83,686) |
| Net current assets | <u>47,205</u> | <u>183,359</u> |
| Total assets less current liabilities | 564,022 | 574,707 |
| Creditors: amounts falling due after more than one year | (83,000) | (65,045) |
| Accruals and deferred income | (6,507) | (9,710) |
| Net assets | <u>474,515</u> | <u>499,952</u> |
| Capital and reserves | <u>474,515</u> | <u>499,952</u> |

The company qualifies for the micro companies regime on the grounds that section 280D of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.

We, as directors of D RYAN AGRI ITD 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.

D RYAN AGRI LTD

Balance sheet (continued)
As at 30 April 2025

These abridged financial statements were approved by the board of directors on 23 January 2026 and signed on behalf of the board by:

David. S Ryan
Director

D RYAN AGRI LTD

Notes to the abridged financial statements Financial year ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Gragara, Jenkinstown, Kilkenny.

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 on 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 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 the profit for the year.

Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all cost that are directly attributable to bringing the asset into working condition for its intended use.

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:

| | | |
|---------------------|---------|------------------|
| Freehold property | - 4% | straight line |
| Plant and machinery | - 12.5% | reducing balance |
| Power Machinery | - 25% | reducing balance |

Impairment

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account (There is no policy of revaluing fixed assets).

D RYAN AGRI LTD

Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

D RYAN AGRI LTD

Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025

4. Appropriations of profit and loss account

| | 2025 | 2024 |
|---|----------------|----------------|
| | € | € |
| At the start of the financial year | 499,852 | 416,356 |
| (Loss)/profit for the financial year | (25,437) | 83,496 |
| At the end of the financial year | <u>474,415</u> | <u>499,852</u> |

5. Related party transactions

The bank holds personal guarantees from to directors in the amount of €116,000.