

Suirside Tractors & Machinery Limited
Abridged Unaudited Financial Statements for
the financial year ended 31 December 2025

Suirside Tractors & Machinery Limited

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Suirside Tractors & Machinery Limited
DIRECTOR AND OTHER INFORMATION

Director	Nicola Phelan
Company Secretary	Mark King
Company Number	623405
Registered Office	47 Main Street, Dungarvan Co Waterford Republic of Ireland
Business Address	Butlerstown Kilsheelin Carrick on Suir Co Tipperary
Accountants	O'Dwyer & Co Chartered Accountants 47 Main Street Dungarvan Co Waterford Ireland

Suirside Tractors & Machinery Limited
CHARTERED ACCOUNTANTS' REPORT
to the Director on the Compilation of the unaudited Abridged financial
statements of Suirside Tractors & Machinery Limited for the financial year ended
31 December 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014 we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set on pages 5 to 6 which comprise the Statement of Financial Position and notes from the company's accounting records and information and explanations you have given to us.

As a practising 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 director of Suirside Tractors & Machinery Limited 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 and report to the company's Director 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 its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 December 2025 your duty to ensure that Suirside Tractors & Machinery Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Suirside Tractors & Machinery Limited. You consider that Suirside Tractors & Machinery Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Suirside Tractors & Machinery Limited. 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 statutory abridged financial statements.

O'DWYER & CO
Chartered Accountants
47 Main Street
Dungarvan
Co Waterford
Ireland

24 February 2026

Suirside Tractors & Machinery Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	2025 €	2024 €
Current assets	10	10
Net Current Assets	10	10
Total Assets less Current Liabilities	10	10
Net Assets	10	10
Capital and Reserves	10	10

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".

I as Director of Suirside Tractors & Machinery Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) I acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) I hereby certify that I 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;

(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 it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Director and authorised for issue on 24 February 2026 :

Nicola Phelan
Director

Suirside Tractors & Machinery Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Suirside Tractors & Machinery Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 47 Main Street,, Dungarvan, Co Waterford, Republic of Ireland. The financial statements have been presented in Euro (€) 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 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.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Share capital of the company

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement	2025	2024
	€	€
Profit brought forward	-	-
	<u> </u>	<u> </u>
Profit carried forward	-	-
	<u> </u>	<u> </u>

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 24 February 2026.