

**Engix Limited**  
**Abridged Financial Statements**  
**for the year ended 30 June 2025**

Company Number: 672087

Engix Limited

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## **Engix Limited**

### **DIRECTORS' RESPONSIBILITIES STATEMENT for the year ended 30 June 2025**

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 end of 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 those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the statutory 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.
- 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.

#### **Signed on behalf of the board**

**Dmitrii Tomashevich**  
**Director**

**Aleksandr Sidorov**  
**Secretary**

**30 January 2026**

**Engix Limited**  
**BALANCE SHEET**  
as on 30 June 2025

		<b>2025</b>
	<b>Notes</b>	<b>€</b>
<b>Fixed Assets</b>		
Intangible Assets		10,451
<b>Current Assets</b>		
Stock		1,319
Trade Debtors		10
Debtors	4	-
Prepayments		-
Cash & cash equivalents		2,281
		<b>3,609</b>
Creditors: Amounts falling due within one year	5	(10,593)
Net current liabilities		(6,984)
Total Assets less current liabilities		<b>3,468</b>
Share capital & reserves		
Called up share capital presented as equity		100
Profit & Loss Account		3,368
Equity attributable to owners of the company		<b>3,468</b>

We as Directors of Engix 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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,
- (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.

**On behalf of the board:**

**Dmitrii Tomashevich**  
Director  
Date: 30/01/2026

**Aleksandr Sidorov**  
Director  
Date: 30/01/2026

The notes on pages 6-8 form part of the abridged financial statement

**Engix Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**  
as at 30 June 2025

	Share capital	Retained earnings	Total
	€	€	€
Loss for the year	-	( 825)	<u>(825)</u>
Net proceeds of equity ordinary share issue	<u>100</u>	-	<u>100</u>
<b>At 30 June 2024</b>	100	4,089	4,189
Review CT 2024		104	104
Loss for the year	-	(825)	(825)
<b>At 30 June 2025</b>	<b><u>100</u></b>	<b><u>3,368</u></b>	<b><u>3,468</u></b>

## Engix Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 30 June 2025

#### 1. General Information

Engix Limited is a company limited by shares incorporated in Republic of Ireland, Donaskeagh, Co. Tipperary, is the registered office, which is also the principal place of business of the company. The nature of the company's operations are set out in the Directors' Report. The company's principal activities are the engineering and manufacturing. The financial statements have been presented in Euro (€) which is also the financial currency of the company.

#### 2. 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.

##### Statement of compliance

The financial statements of the company for the year ended 30 June 2024 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). There have been no transactional adjustments made.

##### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at re-valued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

##### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

##### Tangible fixed assets and depreciation

Tangible fixed 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 fixed assets, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	- 12.5 % Straight line
Fixtures and fittings	-12.5% Straight line

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

##### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

##### Trade and other debtors

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.

## Engix Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 30 June 2025

#### Trade and other creditors

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

There is no corporation tax charge as the company experienced losses.

#### Share capital of the company

##### Ordinary share capital

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

##### Preference share capital

The dividend rights of the preference shares are non-cumulative and payment is at the discretion of the company. The preference shares carry voting rights at meetings. Based on their characteristics the preference shares are considered to be presented as equity and not liabilities. There is no option to redeem the preference shares.

#### 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. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make estimates, judgements and assumptions when applying accounting policies. These affect the amounts reported for assets during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and underlying assumptions are reviewed on an on-going basis.

The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amount of assets and liabilities within the next financial year are addressed below.

a) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual value of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future investments, economic utilisation and the physical condition of the assets.

b) Provisions & Accruals

Provisions by their nature are liabilities with an uncertain timing or amount. These provisions require management's best estimate in relation to the future cash outflows likely to arise in connection with obligations existing at the reporting date.

<b>4. DEBTORS</b>	<b>2025</b>	<b>2024</b>
	€	€
PAYE	-	107
	-	<b>107</b>
<b>5. CREDITORS</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Amounts falling due within one year</b>		
Accruals	170	
Directors	8,175	8,154
PAYE	229	
VAT	1,534	1,348
Corporation Tax	481	584
Other creditors	3	1,607
	<b>10,593</b>	<b>11,693</b>

## Engix Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 30 June 2025

#### 6. WAGES and Director's remuneration

The average number of persons employed by the company during the year was 1 (2024: 1)

The aggregate amounts paid to persons who at any time during the year was a director of the company were:

	<b>2025</b>
	<b>€</b>
Emoluments in respect of qualifying services	18,500

#### 7. SHARE CAPITAL

			<b>2025</b>
			<b>€</b>
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>	
<b>Authorised</b>			
Ordinary shares	100	€1 each	<u>100</u>
<b>Alloted, called up and fully paid</b>			
Ordinary shares	100	€1 each	<u>100</u>

The directors' and the secretary's interests in the shares of the company are as follows:-

<b>Name</b>	<b>Class of shares</b>	<b>Number Held At</b>	
		<b>30/06/2025</b>	<b>30/06/2024</b>
Dmitrii Tomashevich	Ordinary shares	50	50
Aleksandr Sidorov	Ordinary shares	50	50
		<u>100</u>	<u>100</u>

#### 8. DIRECTORS' TRANSACTIONS

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
The following amounts are repayable to the directors:		
Dmitrii Tomashevich	8,169	8,169
Aleksandr Sidorov	6	(15)
	<u>8,175</u>	<u>8,154</u>

#### 9. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 30 January 2026

**Engix Limited**  
**EXTRACT FROM DIRECTOR'S REPORT**  
for the year ended 30 June 2024

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

The directors' and the secretary's interests in the shares of the company are as follows: -

<b>Name</b>	<b>Class of shares</b>	<b>Number Held At</b>	
		<b>30/06/2024</b>	<b>30/06/2023</b>
Dmitrii Tomashevich	Ordinary shares	50	50
Aleksandr Sidorov	Ordinary shares	<u>50</u>	<u>50</u>
		<b><u>100</u></b>	<b><u>100</u></b>

There were no changes in shareholdings between 30 June 2024 and the date of signing the financial statements.