

KW Autos Limited
Abridged Unaudited Financial Statements
for the financial period ended 31 December 2025

KW Autos Limited

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KW Autos Limited

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

for the financial period ended 31 December 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the director to prepare financial statements giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial period. Under that law, the director has elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council).

In preparing these financial statements, the director is required to:

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

The director is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the financial statements comply with the Companies Acts 1963 to 2013. He is 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

Mr Kevin Walsh
Director

2 April 2026

KW Autos Limited

BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €	Oct 24 €
Fixed Assets			
Tangible assets		13,500	-
Current Assets			
Stocks		53,000	-
Cash at bank and in hand		37,735	-
		90,735	-
Creditors: amounts falling due within one year	2	(3,443)	-
Net Current Assets/(Liabilities)		87,292	-
Total Assets less Current Liabilities		100,792	-
Creditors:			
amounts falling due after more than one year	2	(73,500)	-
Net Assets/(Liabilities)		27,292	-
Capital and Reserves			
Called up share capital	4	-	-
Retained earnings	5	27,292	-
Shareholders' (Deficit)/Funds		27,292	-

We as Directors of KW Autos Limited, state that:

(a) the company is availing itself of the exemption provided for by Part III of the Companies (Amendment)(No.2) Act 1999;

(b) the company satisfies the conditions specified in section 32 of the 1999 Act (as amended by section 53 Companies (Auditing and Accounting) Act 2003, section 9 Investment Funds, Companies and Miscellaneous Provisions Act 2006) and the Companies (Amendment)(No.2) Act 1999 (Section 32) Order 2012;

(c) no notice under section 33(1) of the 1999 Act has in accordance with section 33(2) of the 1999 Act been served on the company;

(d) we acknowledge the company's obligations under the Companies Acts 1963 to 2013, to keep proper books of account and to prepare accounts which give a true and fair view of the state of affairs of the company at the end of its financial period and of its profit or loss for such a financial period and to otherwise comply with the provisions of those Acts relating to accounts so far as they are applicable to the company;

(e) we hereby certify that we have relied on the specific exemptions contained in sections 10 and 12 of the Companies (Amendment) Act 1986 on the grounds that the company is entitled to the benefits of those exemptions as a small company.

Approved by the board on 2 April 2026 and signed on its behalf by:

Mr Kevin Walsh
Director

KW Autos Limited

ACCOUNTING POLICIES

for the financial period ended 31 December 2025

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Acts 1963 to 2013. They comply with the financial reporting standards of the Financial Reporting Council.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to produce a Cash Flow Statement because it is classified as a small company.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

- Fixtures, fittings and equipment - 15% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the 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.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet 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 financial period, 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.

KW Autos Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

1. Period of financial statements

The financial statements are for the 14 month 2 days period ended 31 December 2025.

2. Creditors		Dec 25	Oct 24
		€	€

Included in creditors:

Amounts falling due within one year

Taxation (Note 3)		3,443	-
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Amounts falling due after more than one year

Other amounts repayable in over one year		73,500	-
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3. Taxation		Dec 25	Oct 24
		€	€

Creditors:

VAT		1,290	-
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Corporation tax		2,153	-
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		3,443	-
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4. Share capital		Dec 25	Oct 24
		€	€

	Number of shares	Value of units		
Authorised				
Ordinary	10,000	€1.00 each	10,000	10,000

Allotted, called up and fully paid

Ordinary	100	€1.00 each	100	100
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No director or the secretary had an interest in the share capital of the company at any time during the financial period.

5. Profit and loss account

	Dec 25
	€
At 30 October 2024	-
Profit for the financial period	27,292
At 31 December 2025	27,292

6. Director's transactions

The following amounts are repayable to the director:

	Dec 25	Oct 24
	€	€
Mr Kevin Walsh	73,500	-

7. Post-Balance Sheet Events

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

KW Autos Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ended 31 December 2025

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 2 April 2026.

Accounting and Disclosure Errors

Share Capital : The Share Type Equity as defined in the Compliance Database is not consistent with the equity shares in the Nominal Ledger. In the Database the total value of the current and comparative equity share capital are 100 and 100, but in the Nominal Ledger they are -0.00 and -0.00 respectively Compliance.Client Details.Share Capital Details