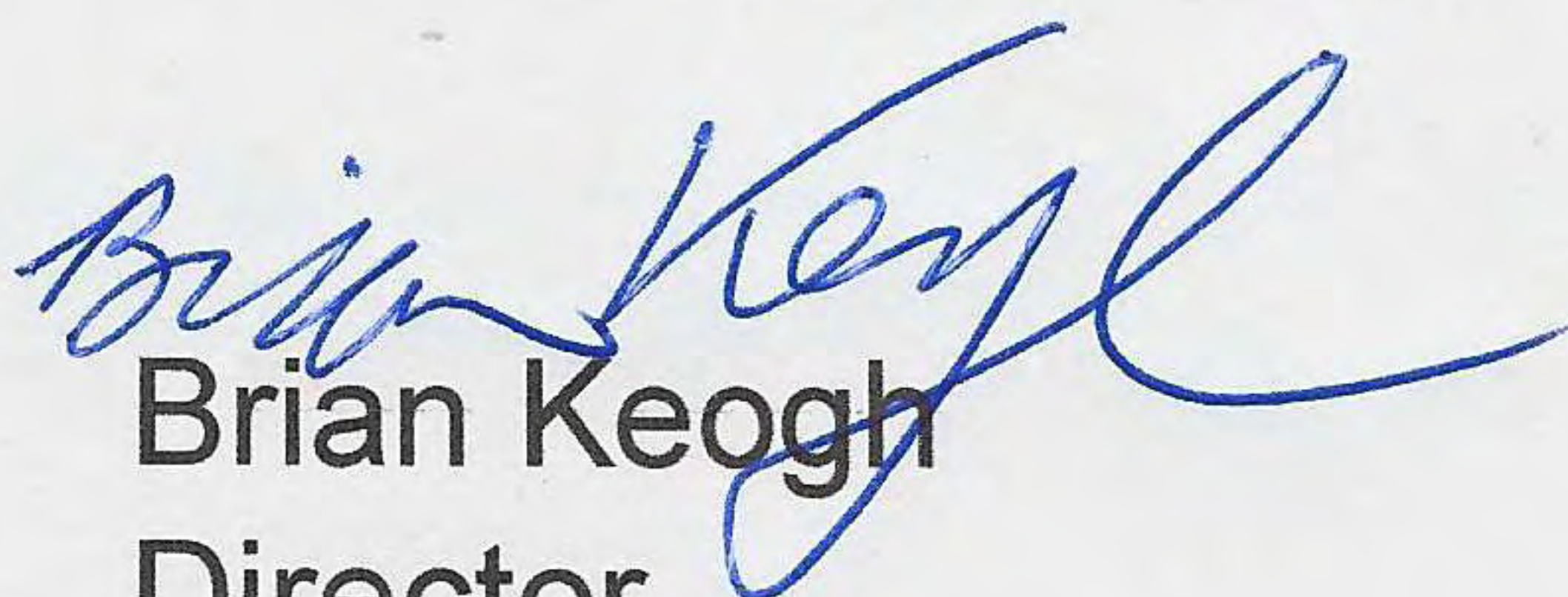


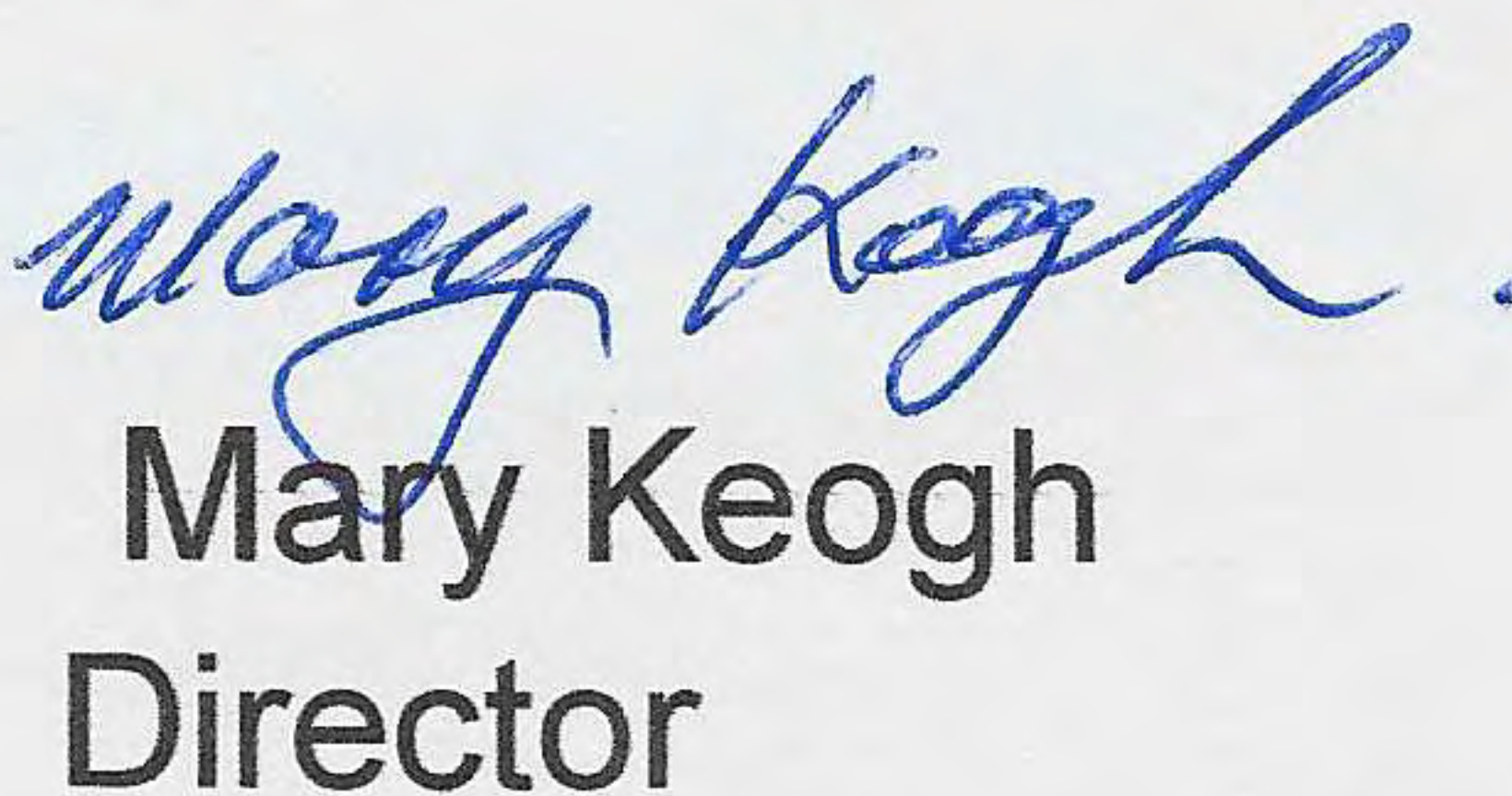
Kestrel Engineering Limited
Profit and Loss Statement for the Year Ending 31/12/2025

	<u>Eur</u>	<u>Eur</u>
Sales		59,310
<u>Cost of Goods Sold</u>		
Component Purchases	26,826	
Direct Labour	13,000	
Total Costs of Goods Sold	<u>39,826</u>	
Gross Profit		<u>19,485</u>
<u>General and Administrative Expenses</u>		
General Expenses	5,917	
Directors' Emoluments	13,000	
Interest Income	-	
Research Expense	-	
Total Expenses	<u>18,917</u>	
Profit Before Tax		<u>568</u>
Taxation		<u>(71)</u>
Profit After Tax		<u>497</u>
Retained profit brought forward		<u>5,592</u>
Retained profit carried forward		<u><u>6,088</u></u>

On Behalf of the Board


 Brian Keogh
 Director

Date: 22 Jan 2026


 Mary Keogh
 Director

Date: 22 Jan 2026

Kestrel Engineering Limited
Balance Sheet as at 31/12/2025

	<u>Eur</u>	<u>Eur</u>	<u>Eur</u>
Fixed Assets			2,307
<u>Current Assets</u>			
Cash at Bank	30,280		
Debtors	1,000		
Tax Balance	(34)	31,246	
<u>Current Liabilities</u>			
Accrued Liabilities	(25,697)	(25,697)	
Net Current Assets			5,549
Total Assets Less Current Liabilities			<u><u>7,855</u></u>
<u>Financed By</u>			
Share Capital			1,766
Accumulated Earnings			6,088
Total Shareholders Funds			<u><u>7,855</u></u>
Difference			0

We, as directors of Kestrel Engineering 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,

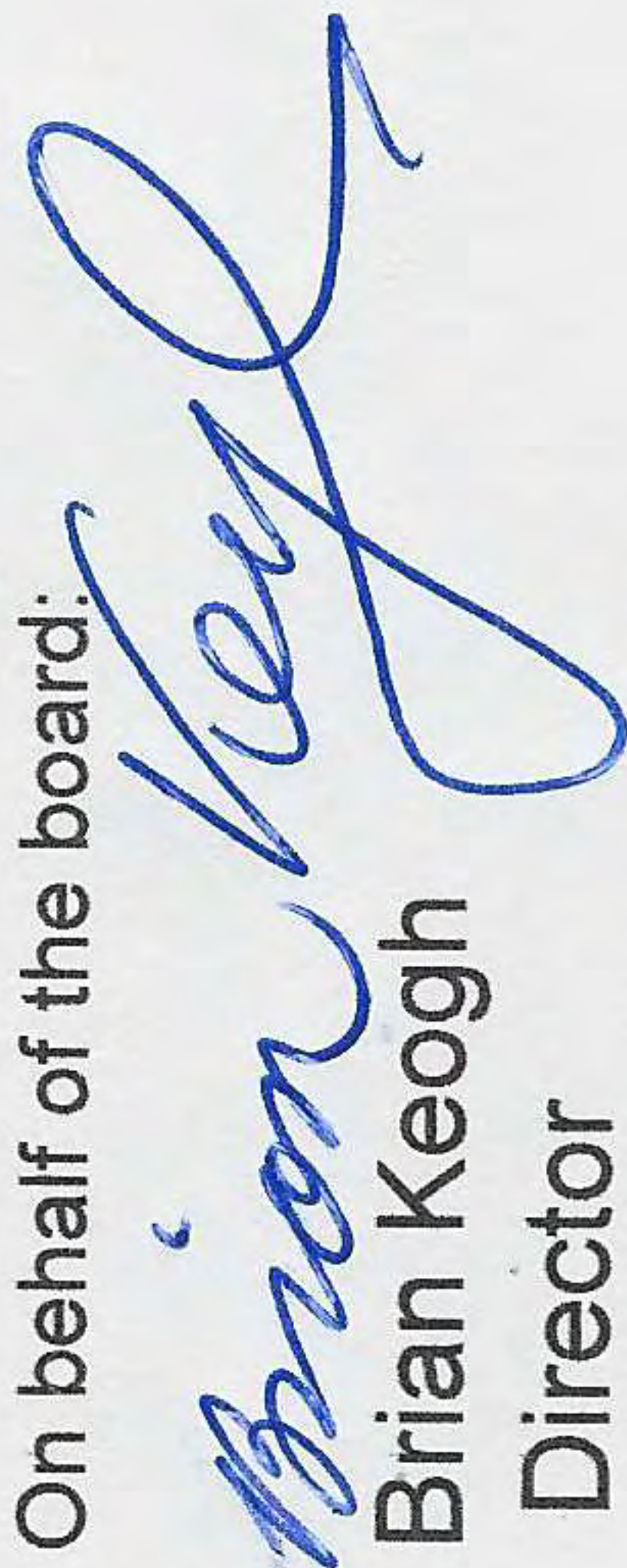
(b) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,


(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:


Brian Keogh
Director
Date: 22 Jan 2026


Mary Keogh
Director
Date: 22 Jan 2026

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

1. Accounting Policies

Basis of Preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 105 – 'The Financial Reporting Standard applicable to the Micro-entities Regime' (FRS 105).

2. Reserves and Dividends

	2025
	€
Retained profit at the beginning of year	5,592
Profit for the year	497
Retained profit at end of year	<u><u>6,088</u></u>

3. Current Liabilities

	2025
	€
Director Emoluments due	25,675
Accrued expenses	5,222
Prepayment	1,300
	<u><u>32,197</u></u>