

Company Number: 545370

PMM Technologies Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

PMM Technologies Limited
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PMM Technologies Limited
BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	2,312	2,737
Current Assets			
Debtors	7	34,202	34,202
Cash at bank and in hand		75,313	36,187
		109,515	70,389
Creditors: amounts falling due within one year	8	(74,458)	(37,741)
Net Current Assets		35,057	32,648
Total Assets less Current Liabilities		37,369	35,385
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	37,269	35,285
Shareholders' Funds	10	37,369	35,385

We as Directors of PMM Technologies 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 section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 the 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 section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the micro companies' regime.

Approved by the board on 16 December 2025 and signed on its behalf by:

Venkata Sharada Praveen Patiballa
Director

Venkata Maithili Ghandikota
Director

PMM Technologies Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

PMM Technologies Limited is a company limited by shares incorporated in Ireland

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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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 small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of value added tax.

Tangible assets and depreciation

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

Fixtures, fittings and equipment	-	12.5% Straight line
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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.

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.

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 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 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.

Ordinary share capital

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

PMM Technologies Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	425	425
	<u><u> </u></u>	<u><u> </u></u>
 4. Employees		
The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).		
	2025	2024
	Number	Number
Management	1	1
	<u><u> </u></u>	<u><u> </u></u>
 5. Tax on profit	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax (Note 5 (b))	283	418
	<u><u> </u></u>	<u><u> </u></u>
 (b) Factors affecting tax charge for the financial year		
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland. The differences are explained below:		
	2025	2024
	€	€
Profit taxable at 0.00%	2,267	3,343
	<u><u> </u></u>	<u><u> </u></u>
Current tax charge for the financial year (Note 5 (a))	283	418
-	<u><u> </u></u>	<u><u> </u></u>
 6. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 July 2024	3,399	3,399
	<u> </u>	<u> </u>
At 30 June 2025	3,399	3,399
	<u> </u>	<u> </u>
Depreciation		
At 1 July 2024	662	662
Charge for the financial year	425	425
	<u> </u>	<u> </u>
At 30 June 2025	1,087	1,087
	<u> </u>	<u> </u>
Net book value		
At 30 June 2025	2,312	2,312
	<u><u> </u></u>	<u><u> </u></u>
At 30 June 2024	2,737	2,737
	<u><u> </u></u>	<u><u> </u></u>

PMM Technologies Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

7. Debtors	2025	2024
	€	€
Amounts owed by group undertakings	34,202	34,202
	<u><u>34,202</u></u>	<u><u>34,202</u></u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	20,000	-
Taxation	45,662	27,813
Directors' current accounts	-	231
Accruals	8,796	9,697
	<u><u>74,458</u></u>	<u><u>37,741</u></u>
9. Profit and loss account		
	2025	2024
	€	€
At 1 July 2024	35,285	32,360
Profit for the financial year	1,984	2,925
	<u><u>37,269</u></u>	<u><u>35,285</u></u>
At 30 June 2025		
10. Reconciliation of movements in shareholders' funds	2025	2024
	€	€
Profit for the financial year	1,984	2,925
Opening shareholders' funds	35,385	32,460
	<u><u>37,369</u></u>	<u><u>35,385</u></u>
Closing shareholders' funds		
11. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
12. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	80,000	80,001
Pension contributions	44,146	24,000
	<u><u>124,146</u></u>	<u><u>104,001</u></u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Venkata Sharada Praveen Patiballa	-	231
	<u><u>-</u></u>	<u><u>231</u></u>
13. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
14. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 16 December 2025.		