

Murwind Ltd.
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Murwind Ltd.
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Murwind Ltd.
DIRECTOR AND OTHER INFORMATION

Director	Brian Murphy
Company Secretary	Company Setup Secretarial Services Ltd.
Company Number	566187
Registered Office and Business Address	24 Dooneen Road Woodview Park Limerick
Accountants	Niall O'Sullivan & Associates Chartered Accountants and Statutory Audit Firm Recognition House Walsh Business Park Ballysimon Road Limerick
Bankers	Bank of Ireland 125 O Connell St Limerick

Murwind Ltd.
DIRECTOR'S RESPONSIBILITIES STATEMENT
for the financial year ended 31 July 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at 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 these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the 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; and
- 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 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, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they has made available to Niall O'Sullivan & Associates, (Chartered Accountants and Statutory Audit Firm), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 July 2025."

Signed on behalf of the board

Brian Murphy
Director

30 March 2026

Murwind Ltd.
BALANCE SHEET
as at 31 July 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>22,623</u>	<u>26,820</u>
Current Assets			
Debtors	7	<u>16,577</u>	<u>14,165</u>
Cash and cash equivalents		<u>370,986</u>	<u>331,384</u>
		387,563	345,549
Creditors: amounts falling due within one year	8	<u>(97,673)</u>	<u>(90,099)</u>
Net Current Assets		<u>289,890</u>	<u>255,450</u>
Total Assets less Current Liabilities		<u>312,513</u>	<u>282,270</u>
Capital and Reserves			
Called up share capital presented as equity		<u>100</u>	<u>100</u>
Retained earnings		<u>312,413</u>	<u>282,170</u>
Equity attributable to owners of the company		<u>312,513</u>	<u>282,270</u>

I as Director of Murwind Ltd., 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) I 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 small companies' regime.

Approved by the board on 30 March 2026 and signed on its behalf by:

Brian Murphy
Director

Murwind Ltd.**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 July 2025

	Called up share capital €	Retained earnings €	Total €
At 1 August 2023	100	267,814	267,914
Profit for the financial year	-	14,356	14,356
At 31 July 2024	100	282,170	282,270
Profit for the financial year	-	30,243	30,243
At 31 July 2025	100	312,413	312,513

Murwind Ltd.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Murwind Ltd. is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 566187. The registered office of the company is 24 Dooneen Road, Woodview Park, Limerick which is also the principal place of business of the company. The principal activity of the company is the repair and maintenance of equipment through a consultancy service. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 July 2025 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).

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 revalued 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.

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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

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	-	12.50% Straight Line
Motor vehicles	-	12.50% 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.

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.

Murwind Ltd.**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 July 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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

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.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	4,197	4,486
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Management	1	1
	<u> </u>	<u> </u>

5. Tax on profit

	2025	2024
	€	€
Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%)	4,320	2,051
	<u> </u>	<u> </u>

Murwind Ltd.
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

6. Tangible assets			
	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 August 2024	24,664	56,931	81,595
	<hr/>	<hr/>	<hr/>
At 31 July 2025	24,664	56,931	81,595
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 August 2024	23,555	31,220	54,775
Charge for the financial year	524	3,673	4,197
	<hr/>	<hr/>	<hr/>
At 31 July 2025	24,079	34,893	58,972
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 July 2025	585	22,038	22,623
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 July 2024	1,109	25,711	26,820
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
7. Debtors		2025	2024
		€	€
Other debtors		16,185	-
Taxation		-	111
Prepayments		392	814
Accrued income		-	13,240
		<hr/>	<hr/>
		16,577	14,165
		<hr/> <hr/>	<hr/> <hr/>
8. Creditors		2025	2024
Amounts falling due within one year		€	€
Amounts owed to credit institutions		3,004	-
Taxation		5,924	3,024
Director's current account (Note 11)		86,145	84,625
Accruals		2,600	2,450
		<hr/>	<hr/>
		97,673	90,099
		<hr/> <hr/>	<hr/> <hr/>
9. Profit and loss account		2025	2024
		€	€
At 1 August 2024		282,170	267,814
Profit for the financial year		30,243	14,356
		<hr/>	<hr/>
At 31 July 2025		312,413	282,170
		<hr/> <hr/>	<hr/> <hr/>
10. Capital commitments			
The company had no material capital commitments at the financial year-ended 31 July 2025.			

Murwind Ltd.
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
 for the financial year ended 31 July 2025

11. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	86,926	68,317

The following amounts are repayable to the director:

	2025	2024
	€	€
Brian Murphy	86,145	84,625

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 30 March 2026.