

**Uisce Technology Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**Uisce Technology Limited**  
**CONTENTS**

	<b>Page</b>
Directors and Other Information	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 6

**Uisce Technology Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Clare McCarthy (Deceased 3 August 2025) Donagh McCarthy Frank Gogarty (Resigned 31 May 2024) Joseph Kearney
<b>Company Secretary</b>	Joseph Kearney
<b>Company Number</b>	384284
<b>Registered Office and Business Address</b>	Slane Road Drogheda Co Louth Ireland
<b>Accountants</b>	Connolly Kelly 18 Park Street Dundalk Co Louth Ireland
<b>Bankers</b>	Bank of Ireland Athy Kildare Ireland
<b>Solicitors</b>	McKenna McArdle 1 Roden Place Dundalk Co Louth Ireland

**Uisce Technology Limited**  
**STATEMENT OF FINANCIAL POSITION**  
as at 30 April 2025

	2025	2024
	€	€
Current assets	748	8
<b>Net Current Assets</b>	<u>748</u>	<u>8</u>
<b>Total Assets less Current Liabilities</b>	<u>748</u>	<u>8</u>
<b>Net Assets</b>	<u>748</u>	<u>8</u>
<b>Capital and Reserves</b>	<u>748</u>	<u>8</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Uisce Technology 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,

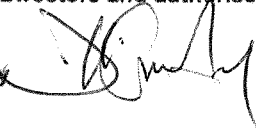
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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,

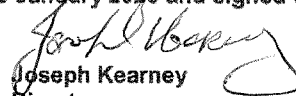
(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

**Approved by the Directors and authorised for issue on 23 January 2026 and signed on its behalf by:**

Donagh McCarthy  
Director



Joseph Kearney  
Director



**Uisce Technology Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**1. General Information**

Uisce Technology Limited is a company limited by shares incorporated in Ireland. Slane Road, Drogheda, Co Louth, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company number is 384284.

**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.

**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 micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

**Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**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.

**Cash at bank and in hand**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

**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 Statement of Financial Position date.

**Government grants**

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

**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 Income Statement.

**Share capital of the company**

**Ordinary share capital**

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

**Uisce Technology Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

**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.

<b>3. Appropriation of Income Statement</b>	<b>2025</b>	<b>2024</b>
	€	€
Profit brought forward	6	66
Profit/(loss) for the financial year	740	(60)
<b>Profit carried forward</b>	<u>746</u>	<u>6</u>

**4. Post-Balance Sheet Events**

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

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 23 January 2026.