

Overall Certificate for Financial Statements Companies Act 2014

Company Name:- CEOA Engineering Limited

Company Number:- 580559

Financial Year:- 30 April 2025

Certificate

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Mr. Paul Ryan

Director

Date:- 06 March 2026

Mrs. Catherine Ryan

Director/Secretary

Date:- 06 March 2026

Registration Number 580559

CEOA Engineering Limited

Abridged Financial Statements

for the year ended 30 April 2025

(as modified by Sections 352 and 353 of the Companies Act 2014)

CEOA Engineering Limited

Company Information

| | |
|--------------------------|---|
| Directors | Paul Ryan Catherine Ryan |
| Secretary | Catherine Ryan |
| Company Number | 580559 |
| Registered Office | Cloran Old Cloneen Clonmel Co. Tipperary |
| Accountants | Jamie Lonergan Goatenbridge Ardfinnan Clonmel Co. Tipperary |
| Bankers | AIB Bank Main Street Fethard Co. Tipperary |

CEOA Engineering Limited

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CEOA Engineering Limited

Directors' Report for the year ended 30 April 2025

The directors present their report and the financial statements for the year ended 30 April 2025.

Directors and Secretary

The names of persons who at any time during the financial year were directors of the company are as follows:-

Mr Paul Ryan

Mrs Catherine Ryan

Mrs Catherine Ryan held the position of company secretary for the duration of the financial year.

Principal Activity and Business Review

The principal activity of the company is automation engineering. The directors acknowledge the results for the year. The directors have ensured their support for future plans.

There have been no significant changes in the company's activities during the financial year. The company has continued to improve performance in recent years. Turnover has increased by 13% on prior year and this allows the company to maintain excellent profitability levels in a challenging and rapidly changing industry.

At the end of the year the company had assets of €155,215 (2024: €124,423) and liabilities of €39,531 (2024: €30,204). The net worth of the company increased by €21,465 (2024: €20,208) and the directors are satisfied with the level of retained reserves at the year end.

Results And Dividends

The retained profit for the financial year (after providing for dividends) amounted to E 21,465 (2024 - E 20,208). No dividend was declared or made for the period under review. €21,465 was transferred to reserves at the year end.

The directors do not recommend payment of a final dividend.

Future Developments

The directors are not expecting to make any significant changes in the nature of the business in the near future.

Principal Risks and Uncertainties

In common with all companies operating in Ireland in this sector, the company faces increasing energy and material costs. The directors are of the opinion that the company is well positioned to manage these costs.

CEOA Engineering Limited operates in a cyclical industry and is affected by factors beyond the control of the company for example the level of construction activity.

CEOA Engineering Limited faces strong competition in the market and if the company fails to compete successfully market share may decline.

Directors & Secretary's interests

The directors' and secretary's interests, as at the year end, in the company at the beginning and end of the year were as follows:-

| | Mr Paul Ryan € Ordinary Shares | Mrs Catherine Ryan € Ordinary Shares |
|------------------------------|-----------------------------------|---|
| At the beginning of the year | 500 | 500 |
| At the end of the year | 500 | 500 |

There were no changes in shareholdings between 30 April 2025 and the date of signing the financial statements.

CEOA Engineering Limited

**Directors' Report
for the year ended 30 April 2025**

Payment of Creditors

The directors acknowledge their responsibility for ensuring compliance with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Accounting Records

The Directors acknowledge their responsibilities under Section 281 to Section 285 of the Companies Act 2014 to keep adequate accounting records for the company.

In order to secure compliance with the requirements of the act, a part time book-keeper is employed.

The accounting records of the company are kept at the registered office at Cloran Old, Cloneen, Clonmel, Co Tipperary.

Small companies exemption

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information from the directors report.

On behalf of the Board

)
) Directors
)

Date:- 06 March 2026

CEOA Engineering Limited

Directors' Responsibilities Statement

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish Law and regulations.

Irish Company Law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 the Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end of the profit or loss if the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the the company, enable at any time the assets, liabilities, financial position and profit and loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be compiled. They are 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 to 16.

- (a) The directors approve these financial statements and confirm that they are 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.
- (b) The directors confirm that they have made available to Jamie Lonergan Certified Public Accountants, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- (c) the directors confirm that to the best of of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 April 2025.

On behalf of the Board

Paul Ryan)
) Directors
Catherine Ryan)

Date:- 06 March 2026

CEOA Engineering Limited

Certified Public Accountants' Report to the Board of Directors of CEOA Engineering Limited on the Unaudited Financial Statements for the year ended 30 April 2025

In accordance with the instructions given to us as per the engagement letter dated 07 April 2025, we have compiled without carrying out an audit, the financial statements for the year ended 30 April 2025 of the company which comprises the profit and loss account, the balance sheet and the related notes of CEOA Engineering Limited from the accounting records and information and explanations you have given to us. The financial reporting framework that has been applied in their preparation is Irish Law and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

Respective responsibilities of directors and accountants

As described on Pages 1 - 3, the company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 30 April 2025 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of CEOA Engineering Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

As a firm regulated by the Institute of Certified Public Accountants in Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement M14 Compiling and Reporting on Financial Statements of Entities not subject to Audit and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

You have acknowledged on the balance sheet for the year ended 30 April 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that 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 under the Companies Acts 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

Jamie Lonergan, CPA

Goatenbridge

Ardfinnan

Clonmel

Co Tipperary

Date:- 06 March 2026

CEOA Engineering Limited

**Abridged Balance Sheet
as at 30 April 2025**

| | Notes | 2025 € | € | 2024 € | € |
|---|----------|-----------------|-----------------------|-----------------|----------------------|
| Fixed Assets | | | | | |
| Tangible assets | 4 | | 3,394 | | 6,791 |
| Current Assets | | | | | |
| Debtors | 5 | 17,909 | | 18,066 | |
| Cash at bank and in hand | | 133,912 | | 99,566 | |
| | | <u>151,821</u> | | <u>117,632</u> | |
| Creditors: amounts falling due within one year | 6 | <u>(39,531)</u> | | <u>(30,204)</u> | |
| Net Current (liabilities) | | | <u>112,290</u> | | <u>87,428</u> |
| Total Assets Less Current Liabilities | | | <u><u>115,684</u></u> | | <u><u>94,219</u></u> |
| Capital and Reserves | | | | | |
| Called up share capital | 7 | | 1,000 | | 1,000 |
| Profit and loss account | | | 114,684 | | 93,219 |
| Shareholders' Funds | | | <u><u>115,684</u></u> | | <u><u>94,219</u></u> |

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

CEOA Engineering Limited

We, as Directors of CEOA 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 Acts 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) We, as directors of CEOA Engineering Limited state that - 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.

The financial statements were approved by the Board of Directors on 06 March 2026 and authorised for issue on 06 March 2026. They were signed on its behalf by:-

Paul Ryan
Director

Catherine Ryan
Director

CEOA Engineering Limited

Notes to the Abridged Financial Statements for the year ended 30 April 2025

1. Accounting Policies

CEOA Engineering Limited is primarily engaged in automation engineering. The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland and its company registration number is 580559.

The significant accounting policies adopted by the company and applied consistently in the preparation of these financial statements are set out below.

The significant accounting policies adopted by the company and applied consistently are as follows:

1.1. Basis of Accounting

The financial statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the company.

1.2. Currency

(i) Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro which is the company's functional and presentation currency and is denoted by the symbol "€".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non - monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non - monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'finance (expense/income)'. All other foreign exchange gains and losses are presented in the profit and loss account within 'Other operating (losses)/gains'.

CEOA Engineering Limited

Notes to the Abridged Financial Statements for the year ended 30 April 2025

..... continued

1.3. Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

1.4. Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

(i) Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

(ii) Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

CEOA Engineering Limited

**Notes to the Abridged Financial Statements
for the year ended 30 April 2025**

..... continued

1.5. Tangible fixed assets and depreciation

(i) Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Fixtures and fittings, computer equipment and motor vehicles are stated at cost less accumulated depreciation and accumulated impairment losses.

(ii) Depreciation

Depreciation is provided on property, plant & equipment on a straight - line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to property, plant and equipment are as follows:-

| | | |
|-------------------------------------|---|---------------------|
| Fixtures, fittings and equipment | - | 12.5% Straight Line |
| Motor vehicles | - | 12.5% Straight Line |

The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on - going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant and equipment are retained in the cost of property, plant and equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

(iii) Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre - tax and interest cash flows obtainable as a result of the asset's continued use. The pre - tax and interest cash flows are discounted using a pre - tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash - generating) units.

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount.

An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit and loss.

CEOA Engineering Limited

**Notes to the Abridged Financial Statements
for the year ended 30 April 2025**

..... continued

If an impairment loss subsequently reverses, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

1.6. Trade and other debtors

Trade and other debtors are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss. Trade and other debtors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

1.7. Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short - term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

1.8. Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non - current liabilities. Trade and other creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 08 May 2017 amounts due from directors and shareholders of the entity are initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

1.9. Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

CEOA Engineering Limited

Notes to the Abridged Financial Statements for the year ended 30 April 2025

..... continued

1.10. Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

1.11. Employee Benefits

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non - monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Defined contribution pension plans

The company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

1.12. Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

1.13. Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cashflow statement.

CEOA Engineering Limited

**Notes to the Abridged Financial Statements
for the year ended 30 April 2025**

..... continued

2. Employees

Number of employees

The average monthly numbers of employees (including the directors) during the year were:

| | 2025 | 2024 |
|----------------|-------------------|-------------------|
| | Number | Number |
| Administration | 3 | 2 |
| Professional | 1 | 1 |
| | <u> </u> | <u> </u> |

Employment costs

| | 2025 | 2024 |
|--|-------------------|-------------------|
| | € | € |
| Wages and salaries | 107,340 | 89,128 |
| Social welfare costs | 1,325 | 600 |
| Retirement Benefits - defined contribution plans | 7,148 | 6,808 |
| | <u> </u> | <u> </u> |
| | <u>115,813</u> | <u>96,536</u> |

2.1. Directors' Remuneration and Transactions

| | 2025 | 2024 |
|-----------------------------------|-------------------|-------------------|
| | € | € |
| Remuneration and other emoluments | 92,391 | 82,310 |
| Directors Retirement Benefits | 7,148 | 6,808 |
| | <u> </u> | <u> </u> |
| | <u>99,539</u> | <u>89,118</u> |

Directors' Loans

| | Paul Ryan | Catherine Ryan |
|--|----------------------|---------------------------|
| Opening Balance | 6,677 | - |
| Payments from Directors | 2,373 | - |
| | <u> </u> | <u> </u> |
| Closing Balance (Loans due to Directors) | <u>9,050</u> | <u>-</u> |

Amounts owed to directors are unsecured, interest free and repayable on demand.

CEOA Engineering Limited

**Notes to the Abridged Financial Statements
for the year ended 30 April 2025**

..... continued

| 3. Corporation Tax | 2025 | 2024 |
|--|--------------|--------------|
| | € | € |
| 3.1 Tax expense in profit and loss: | | |
| Irish Corporation Tax on the profit for the year | | |
| Current tax expense | 4,886 | 4,052 |
| Adjustment in respect of prior periods | - | - |
| | <u>4,886</u> | <u>4,052</u> |
| Current tax charge for the year | <u>4,886</u> | <u>4,052</u> |
| Deferred tax expense: | | |
| Origination and reversal of temporary difference | - | - |
| | <u>-</u> | <u>-</u> |
| Total tax charge for the year | <u>4,886</u> | <u>4,052</u> |

3.2 Reconciliation of tax charge in Ireland

The tax assessed for the year is higher than the standard rate of corporation tax in Ireland for the year ended 30 April 2025 of 12.5% (2024:- 12.5%). The differences are explained below.

| | 2025 | 2024 |
|---|---------------|---------------|
| | € | € |
| Profit on ordinary activities before taxation | <u>26,351</u> | <u>24,260</u> |
| Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2024:- 12.5%) | 3,294 | 3,033 |
| Rental Income 25% corporation tax | - | - |
| Bank Interest 25% Corporation Tax | - | - |
| Close Company Surcharge | 1,592 | 1,019 |
| Effects of: | | |
| Expenses not deducted for tax purposes | - | - |
| Profit/(Loss) on disposal of fixed assets | - | - |
| Trade losses relief from prior years | - | - |
| Capital allowances for year in excess of depreciation | - | - |
| Balancing allowance/charge | - | - |
| Corporation tax surcharge | - | - |
| | <u>-</u> | <u>-</u> |
| Irish tax charge for year | <u>4,886</u> | <u>4,052</u> |

3.3 Factors affecting current and future tax charges

No deferred tax assets or liabilities have been recognised in the financial statements as it is not considered material to the financial statement.

CEOA Engineering Limited

**Notes to the Abridged Financial Statements
for the year ended 30 April 2025**

..... continued

| | | | | |
|-----------|------------------------|--------------------------------------|-------------|-------------|
| 4. | Fixed assets | Tangible fixed assets | | |
| | | € | | |
| | Cost | | | |
| | At 1 May 2024 | 34,773 | | |
| | Additions | - | | |
| | Disposals | - | | |
| | At 30 April 2025 | 34,773 | | |
| | Depreciation | | | |
| | At 1 May 2024 | 27,982 | | |
| | Charge for year | 3,397 | | |
| | At 30 April 2025 | 31,379 | | |
| | Net book values | | | |
| | At 30 April 2025 | 3,394 | | |
| | At 30 April 2024 | 6,791 | | |
| | | | | |
| 5. | Debtors | | 2025 | 2024 |
| | | | € | € |
| | Trade debtors | | 17,909 | 18,066 |
| | Other Debtors | | - | - |
| | | | 17,909 | 18,066 |
| | | | 17,909 | 18,066 |

CEOA Engineering Limited

**Notes to the Abridged Financial Statements
for the year ended 30 April 2025**

..... continued

| 6. Creditors: amounts falling due within one year | 2025 | 2024 |
|--|----------------------|----------------------|
| | € | € |
| Corporation tax | 4,886 | 4,052 |
| Other taxes and social security costs | 23,295 | 17,175 |
| Wages Control Account | - | - |
| Directors' accounts | 9,050 | 6,677 |
| Accruals and deferred income | 2,300 | 2,300 |
| | <u>39,531</u> | <u>30,204</u> |
| | <u><u>39,531</u></u> | <u><u>30,204</u></u> |

During the year certain stocks were purchased subject to a reservation of title. These have been accounted for as normal purchases.

| Taxes & Social Security Costs | 2025 | 2024 |
|--|----------------------|----------------------|
| | € | € |
| PAYE/PRSI | 14,694 | 8,434 |
| VAT | 8,601 | 8,741 |
| Withholding Tax | - | - |
| Dividend Withholding Tax | - | - |
| Corporation Tax | 4,886 | 4,052 |
| | <u>28,181</u> | <u>21,227</u> |
| | <u><u>28,181</u></u> | <u><u>21,227</u></u> |

| Directors Current Accounts | 2025 | 2024 |
|-----------------------------------|---------------------|---------------------|
| | € | € |
| Catherine Ryan | - | - |
| Paul Ryan | 9,050 | 6,677 |
| | <u>9,050</u> | <u>6,677</u> |
| | <u><u>9,050</u></u> | <u><u>6,677</u></u> |

CEOA Engineering Limited

**Notes to the Abridged Financial Statements
for the year ended 30 April 2025**

..... continued

| | | | |
|-----------|--|-------------------|-------------------|
| 7. | Share capital | 2025 | 2024 |
| | | € | € |
| | Authorised equity | | |
| | 1,000,000 Ordinary shares of E1 each | 1,000,000 | 1,000,000 |
| | | <u> </u> | <u> </u> |
| | Allotted, called up and fully paid equity | | |
| | 1,000 Ordinary shares of E1 each | 1,000 | 1,000 |
| | | <u> </u> | <u> </u> |

Directors & Secretary's interests

The directors' and secretary's interests, as at the year end, in the company at the beginning and end of the year were as follows:-

| | Mr Paul Ryan € Ordinary Shares | Mrs Catherine Ryan € Ordinary Shares |
|------------------------------|-----------------------------------|---|
| At the beginning of the year | 500 | 500 |
| At the end of the year | 500 | 500 |

8. Capital commitments

There were no capital commitments at the year ended 30 April 2025.

9. Approval of financial statements

The financial statements were approved by the Board on 06 March 2026 and signed on its behalf by:-

Director
Paul Ryan

Director
Catherine Ryan