

EMK Automation Limited

Directors Report and Unaudited Financial Statements

For the Year ended 31st December 2025

EMK Automation Limited

Directors' Report and Unaudited Financial Statements for the Year ended 31/12/2025

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EMK Automation Limited

Directors' Report and Unaudited Financial Statements for the Year ended 31/12/2025

Company Information

Directors

David McNally
Marie McNally

Secretary

David McNally

Registered Office

8 The Green
Woodpark
Ballinteer
Dublin 16
D16XY27

Bankers

Bank of Ireland
Dundrum
Dublin 14

Company Registered Number:

474429

EMK Automation Limited

Directors' Report and Unaudited Financial Statements for the Year ended 31/12/2025

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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

- select suitable accounting policies and then apply them consistently
- make judgement and estimates that are reasonable and prudent
- prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue business

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 2014. 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 in 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 4 to 6

(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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

We declare that as EMK Automation Ltd is a Micro company, it is exempt from the requirement of Section 326(3) CA2014 (financial instruments) and section 327 (1) CA2014 (business review).

We declare under the requirements of section 328 CA2014 that there were no acquisition or disposal of any shares during the year and the share holding remains:

David McNally 50 shares. Maire McNally 50 shares.

We declare that EMK Automation Ltd does not meet the requirements under section 225 (2) COA 2014 to include a compliance statement.

On behalf of the board


David McNally


Marie McNally

Date: 6th February 2026

Date: 6th February 2026

EMK Automation Limited

Directors' Report and Unaudited Financial Statements for the Year ended 31/12/2025

Profit and Loss Account	Year Ended <u>31/12/2025</u>	Year Ended <u>31/12/2024</u>
	€	€
Sales	104,653	120,250
<u>Expenses</u>		
Salaries	73,201	73,206
Pension	24,000	22,000
Travel	2,546	2,820
Stationery	0	5
Computer	834	1,198
Car Maintenance & Expenses	502	1,655
Telephone	764	463
Bank Charges	186	186
Professional Fees	600	325
Sundry Expenses	<u>4,099</u>	<u>5,516</u>
Total Expenses	<u>106,732</u>	<u>107,374</u>
Net Profit/(Loss) for the period before tax	-2,079	12,876
Corporation tax charge	<u>0</u>	<u>1,610</u>
Profit/(Loss) after tax	<u><u>-2,079</u></u>	<u><u>11,266</u></u>

Approved by:



David McNally



Date 6th February 2026



Marie McNally



Date: 6th February 2026

EMK Automation Limited

Directors' Report and Unaudited Financial Statements for the Year ended 31/12/2025

Balance Sheet	Notes	31/12/2025	31/12/2024
<i>Current Assets</i>		€	€
Debtors		0	0
Bank		<u>121,154</u>	<u>126,245</u>
		121,154	126,245
<i>Current Liabilities</i>			
Creditors	3	13,112	16,124
Directors Loan	4	<u>0</u>	<u>0</u>
		<u>13,112</u>	<u>16,124</u>
Net Current Assests		<u>108,042</u>	<u>110,121</u>
Capital and Reserves			
Share Capital	2	100	100
Reserves carried forward		110,021	98,755
Profit /(Loss) for the period		<u>-2,079</u>	<u>11,266</u>
		<u>108,042</u>	<u>110,121</u>

We, as Directors of EMK 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 and loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so are as they are applicable to the company.

(e) The company has relied on the specified exemption (as a micro company) contained in S352 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 S353 Companies Act 2014.

On Behalf of the Board


David McNally


Marie McNally

Date: 6th February 2026

Date: 6th February 2026

EMK Automation Limited

Directors' Report and Unaudited Financial Statements for the Year ended 31/12/2025

Notes to the Accounts	31/12/2025	31/12/2024
	€	€
Note 1		
<u>Accounting Policies</u>		
The financial statements on pages 4-6 have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).		
Note 2		
<u>Share Capital:</u>		
Authorised Share Capital		
100,000 Ordinary Share of €1	100,000	100,000
Issued Share Capital:		
100 Ordinary Shares of €1		
Held by Director David McNally	50	50
Held by Director Marie McNally	50	50
	<u>100</u>	<u>100</u>
Note 3		
<u>Creditors (Amounts falling within one year)</u>		
VAT	7,753	8,901
PAYE/PRSI	5,363	5,616
Corporation Tax	0	1,610
Other Creditors	-4	-3
	<u>13,112</u>	<u>16,124</u>

Note 4

Directors Loans

The Directors' Loan from David McNally, is not interest bearing and there are no defined repayment terms. The balance as at 31/12/2025 is zero.

Note 5

Accounts approval

The Financial statements were approved by the board on 6th February 2026.

