

Registration number: 56964

Industria Engineering Products (Ireland) Limited

Unaudited Financial Statements

For the year ended 31st March 2025

Industria Engineering Products (Ireland) Limited

Contents

Directors and other information	1
Director's Report	2-3
Director's Responsibilities Statement	4
Profit and loss account	5
Balance sheet	6
Notes to the financial statements	7-9

Industria Engineering Products (Ireland) Limited

Directors and other information

Director Dermot Neary

Secretary Fiona Browne

Company number 56964

Registered office Eaton Neary,
Custume Place,
Athlone

Industria Engineering Products (Ireland) Limited

Director's Report for the year ended 31 March 2025

The director presents his annual report and the unaudited financial statements of the company for the year ended 31 March 2025.

The company has been dormant as defined in section 365 of the Companies Act 2014 throughout the financial period and preceding financial period. It is anticipated that the company will remain dormant for the foreseeable future.

Review of the Company

The company has not traded and there was no income or expenditure in the year under review.

Directors

Dermot Neary served for the full year.

Principal Activities

The company is dormant.

Principal Risks and Uncertainties

There are no significant risks and uncertainties as the company is dormant.

Dividends

During the financial period the director has not paid any dividends or recommended payment of a final dividend.

Directors and Secretary's Interests

The director and secretary at the financial period end and their interests in shares in the company were as follows:

	At 31/3/2025 Number	At 1/4/2024 Number
Director:		
Dermot Neary	1	1
Company Secretary:		
Fiona Browne	-	-

Industria Engineering Products (Ireland) Limited

Director's Report For the year ended 31 March 2025

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the registered office.

This report was approved by the director of the company on 18th February 2026 and signed by:

Dermot Neary
Director

Industria Engineering Products (Ireland) Limited

Director's responsibilities statement

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 period. Under the law, the director has elected to prepare the financial statements in accordance with 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 he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He 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.

Industria Engineering Products (Ireland) Limited

Profit and loss account as at 31 March 2025

	<u>Note</u>	<u>2025</u> €	<u>2024</u> €
Turnover		-	-
		_____	_____
Gross profit		-	-
Tax on profit on ordinary activities		-	-
		_____	_____
Profit for the financial year		-	-
		=====	=====

No significant accounting transactions as defined by section 365 of the Companies Act 2014 occurred in the current financial period.

All of the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial period as set out above.

The notes on pages 7 to 9 form part of these financial statements.

Industria Engineering Products (Ireland) Limited

Balance Sheet as at 31 March 2025

	Note	<u>2025</u> €	<u>2024</u> €
<u>CURRENT ASSETS</u>			
Debtors and Prepayments		3	3
Cash at Bank and in Hand		<u>Nil</u>	<u>Nil</u>
		3	3
<u>Creditors (Amounts Falling Due Within One Year)</u>			
		Nil	Nil
TOTAL ASSETS LESS CURRENT LIABILITIES			
		3	3
<u>CAPITAL AND RESERVES</u>			
Called up Share Capital	6	3	3
Profit & Loss Account		<u>Nil</u>	<u>Nil</u>
		3	3

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

I, as director of Industria Engineering Products (Ireland) Limited state that:

- the company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) of the Companies Act 2014 are satisfied;
- I acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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; and
- I hereby certify that I have relied on the specific exemption contained in section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company

These financial statements were approved by the director of the company on 18th February 2026 and signed by:

Dermot Neary
Director

The notes on pages 7 to 9 form part of these financial statements.

Industria Engineering Products (Ireland) Limited

Notes to the financial statements for the year ended 31 March 2025

1. General Information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Eaton Neary, Custume Place, Athlone, Co. Westmeath.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Irish statute comprising of the Companies Act 2014.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial period.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Industria Engineering Products (Ireland) Limited

Notes to the financial statements for the year ended 31 March 2025

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Debtors

	31/3/2025	31/3/2024
	€	€
Prepayments and accrued income	3	3
	=====	=====

5. Financial instruments

The carrying amount for each category of financial instruments is as follows:

	31/3/2025	31/3/2024
	€	€
Financial assets that are debt instruments measured at amortised cost		
Other debtors	3	3
	=====	=====

6. Share capital

Authorised share capital	31/3/2025	31/3/2025
	Number	€
Ordinary shares of € 1.269738	1,000	1,270
	=====	=====
Issued, called up and fully paid		
Amounts presented in equity:		
Ordinary shares of € 1.269738	2	3
	=====	=====

Industria Engineering Products (Ireland) Limited

Notes to the financial statements for the year ended 31 March 2025

7. Reserves

Share Capital

This reserve records the amount receivable for shares sold.

8. Approval of financial statements

The director approved these financial statements for issue on 18th February 2026.