

**Company registration number: 210044**

**Environmental & Process Automation Limited**

**Abridged financial statements  
for the year ended 31 March 2025**

**Environmental & Process Automation Limited  
for the year ended 31 March 2025**

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**Environmental & Process Automation Limited**  
**Directors responsibilities statement**  
**for the year ended 31 March 2025**

These unaudited abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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

Company law requires the directors to prepare financial statements for each year. Under the law, the directors have elected to prepare the financial statements in accordance with applicable law and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying 1A of that Standard.

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 at the year end and of the profit or loss of the company for the year.

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

- select suitable accounting policies for the company's financial statements and then apply them consistently
- make judgments 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 confirm that they have complied with the above requirements in preparation of the financial statements.

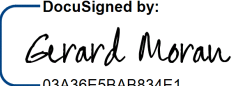
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with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

**Directors' declaration on financial statements**

In relation to the financial statements as set out on pages 2 to 9:

- 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 judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to DJH Accountants Ireland Limited, Accountants & Business Advisers, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 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 31 March 2025.

Approved by the board of directors on and signed on behalf of the board by:

DocuSigned by:  
  
03A36E5BAB834E1...  
**Gerard Moran**  
Director

Signed by:  
  
8F62648B60A140D...  
**Damien Stafford**  
Director

**Environmental & Process Automation Limited**

**Statement of financial position  
as at the 31 March 2025**

	Note	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Tangible assets	6	63,683		60,133	
			63,683		60,133
<b>Current assets</b>					
Stocks	7	42,544		72,137	
Debtors	8	567,612		602,393	
Cash at bank and in hand	9	193,675		137,511	
		803,831		812,041	
<b>Creditors: amounts falling due within one year</b>	10	(437,630)		(245,454)	
<b>Net current assets</b>			366,201		566,587
<b>Total assets less current liabilities</b>			429,884		626,720
<b>Creditors: amounts falling due after more than one year</b>	11		(162,743)		(34,170)
<b>Net assets</b>			267,141		592,550
<b>Capital and reserves</b>					
Called up share capital presented as equity			127		127
Profit and loss account			267,014		592,423
<b>Shareholders funds</b>			267,141		592,550

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**Environmental & Process Automation Limited**

**Statement of financial position  
as at the 31 March 2025**

We, as directors of Environmental & Process Automation Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 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 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 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
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

8/12/2025 | 11:08 EST

These abridged financial statements were approved by the board of directors on ..... and signed on behalf of the board by:

DocuSigned by:  
*Gerard Moran*  
03A36E5BAB834E1...

**Gerard Moran**  
Director

Signed by:  
*Damien Stafford*  
8F62648B60A140D...

**Damien Stafford**  
Director

## **Environmental & Process Automation Limited**

### **Notes to the abridged 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 Church House, Main Street, Leixlip, Co. Kildare.

#### **2. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis, under the historical cost convention, as modified by the revaluation of certain tangible fixed assets and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and 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 entity.

##### **Cashflow statement**

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

**Environmental & Process Automation Limited****Notes to the abridged financial statements (continued)  
for the year ended 31 March 2025****Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 20%
Fittings fixtures and equipment	- 20%
Motor vehicles	- 20%

Fully depreciated tangible assets are retained in the cost of tangible assets 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 disposals, is charged or credited to the profit and loss account.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

## **Environmental & Process Automation Limited**

### **Notes to the abridged financial statements (continued) for the year ended 31 March 2025**

#### **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.

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.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

#### **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.

**Environmental & Process Automation Limited**

**Notes to the abridged financial statements (continued)  
for the year ended 31 March 2025**

**3. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the year	592,423	566,340
Profit for the year	214,591	26,083
Dividends paid	(540,000)	-
<b>At the end of the year</b>	<u>267,014</u>	<u>592,423</u>

**4. Staff costs**

The average number of persons employed by the company during the year, including the directors was 20 (2024: 18).

**5. Directors remuneration**

The directors aggregate remuneration was as follows:

	<b>2025</b>	<b>2024</b>
	€	€
Emoluments in respect of qualifying services	<u>158,307</u>	<u>120,384</u>

Key management includes persons having authority and responsibility for planning, directing, and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

The directors are considered the key management of the company.

There were no payments made to third parties for their services as directors of the company.

**6. Tangible assets**

	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
<b>At 1 April 24 and 31 March 25</b>	<u>5,878</u>	<u>48,772</u>	<u>282,730</u>	<u>337,380</u>
<b>Depreciation</b>				
At 1 April 24	4,366	44,877	228,004	277,247
Charge for the year	993	2,464	29,682	33,139
<b>At 31 March 25</b>	<u>5,359</u>	<u>47,341</u>	<u>257,686</u>	<u>310,386</u>
<b>Carrying amount</b>				
<b>At 31 March 25</b>	<u>3,367</u>	<u>6,860</u>	<u>53,456</u>	<u>63,683</u>
At 31 March 24	<u>1,512</u>	<u>3,895</u>	<u>54,726</u>	<u>60,133</u>

**Environmental & Process Automation Limited**

**Notes to the abridged financial statements (continued)  
for the year ended 31 March 2025**

<b>7. Stocks</b>	<b>2025</b>	<b>2024</b>
	€	€
Stocks	42,544	72,137
	<u>          </u>	<u>          </u>
<b>8. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	531,179	550,890
Other debtors	127	6,247
Prepayments	36,306	45,256
	<u>          </u>	<u>          </u>
	<u>567,612</u>	<u>602,393</u>
<b>9. Cash and cash equivalents</b>	<b>2025</b>	<b>2024</b>
	€	€
Cash at bank and in hand	193,675	137,511
	<u>          </u>	<u>          </u>
<b>10. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade creditors	250,832	160,428
Other creditors including tax and social insurance	111,848	75,076
Accruals	74,950	9,950
	<u>          </u>	<u>          </u>
	<u>437,630</u>	<u>245,454</u>
<b>11. Creditors: amounts falling due after more than one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Obligations under finance leases	40,868	34,170
Other creditors	121,875	-
	<u>          </u>	<u>          </u>
	<u>162,743</u>	<u>34,170</u>

**12. Events after the end of the reporting period**

There has been no significant events affecting the company since the year end which require disclosure in the financial statements.

**13. Controlling party**

The company considers Michael McKeon to be the ultimate controlling party of the company at the year end.

**Environmental & Process Automation Limited**

**Notes to the abridged financial statements (continued)  
for the year ended 31 March 2025**

**14. Approval of financial statements**

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The board of directors approved these abridged financial statements for issue on .