

Company Name: F.M.H. LIMITED

Company Number: 167994

Financial Year: Year Ended 31 August 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 before and presented to the members at the Annual General Meeting of the company held on 24 February 2026.

Ciaran Fahy

Grainne Fahy

Ciaran Fahy

Grainne Fahy

Secretary

Director

Date: 24 February 2026

Date: 24 February 2026

ABRIDGED UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

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DIRECTORS AND OTHER INFORMATION

Directors: Ciaran Fahy
Grainne Fahy

Secretary: Ciaran Fahy

Registered Office: Units 14 A&B
Parkmore Industrial Estate
Longmile Road
Dublin 22.

Solicitors: Kevin Walsh Solicitors
8 St Agnes Road
Crumlin
Dublin 12.

Accountant: Patrick J. Ryan,
117 Esker Lawns
Lucan
Co. Dublin.

Bankers: Allied Irish Bank Plc,
Main Street
Dundrum
Dublin 14.

Company Number: 167994

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss for that period. In preparing those financial statements, the directors are required to:

- o select suitable accounting policies and then apply them consistently;
- o make judgments and estimates that are reasonable and prudent;
- o 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements have been properly prepared in accordance 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

REPORT OF THE DIRECTORS

The directors submit their report together with the unaudited financial statements for the year ended 31 August 2025. In preparing the financial statements, the directors have exercised the options available to a small private company under the Companies Act 2014.

PRINCIPAL ACTIVITIES AND REVIEW OF THE BUSINESS

The principal activity of the company is the sale of driveshafts and related items to the motor trade. Sales Decreased slightly but cost savings were made and a satisfactory operating profit was produced.

PROFITS, DIVIDENDS AND RESERVES

The profit for the year and appropriation thereof are set out in the Income Statement on page 7. The director's recommendation to deal with this amount, is to carry it to reserves.

RESEARCH AND DEVELOPMENT

The company did not engage in any research and development activities during the year.

EVENTS SINCE THE YEAR END

There have not been any significant events since the year end which would materially effect the Company.

ACCOUNTANTS REPORT TO THE DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENT OF F.M.H. LIMITED

We have compiled the financial statements set out on pages 8 to 11 of F.M.H. Limited for the year ended 31 August 2025.

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 Reporting Accountants

As directors of the company you are responsible for ensuring that the company maintains proper books of account which comply with Sections 281 and 285 of the Companies Act 2014 and for preparing financial statements which give a true and fair view 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, Companies Act 2014.

It is our responsibility to compile the financial statements of F.M.H.Limited from the accounting records, information and explanations supplied to us by the company.

Scope of work

We have carried out this engagement in accordance with the technical guidance issued by the ACCA and have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements. We have compiled these financial statements from the accounting records, information and explanations supplied to us by the company.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Patrick J Ryan

PATRICK J RYAN, F.C.C.A.
Chartered Certified Accountant,
117 ESKER LAWNS,
LUCAN,
COUNTY DUBLIN

Dated 24 February 2026

1 ACCOUNTING POLICIES

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

(a) Accounting Convention:

The financial statements are prepared under the historical cost Convention and in accordance with FRS102 S1A

(b) Turnover

Turnover represents the value of goods supplied to customers during the year and commission received for fuel sales, excluding value added tax.

(c) Stocks

Stocks are stated at the lower of cost or net realisable value. Full provision has been made for slow moving or obsolete stocks

(d) Fixed Assets

Fixed assets are stated at cost or valuation less accumulated depreciation.

Depreciation is provided on a straight-line basis so as to write off the cost or value of fixed assets over their estimated useful lives at the following annual rates:

Plant & Equipment	12.5% & 20%
Office Equipment	20%
Motor Vehicles	20.0%

(e) Investment

The investment is in monetary instruments. They are market valued each year and the profit or loss thereon is carried to the Profit & Loss Account.

STATEMENT OF FINANCIAL POSITION AS AT 31 AUGUST 2025

	NOTES	2025 €	2024 €
FIXED ASSETS			
Tangible Assets	(6)	18,784	22,903
		-----	-----
INVESTMENT			
	(7)	336,791	157,514
		-----	-----
CURRENT ASSETS			
Stocks	(8)	173,719	181,289
Debtors	(9)	832,436	97,857
Cash at bank and in hands		95,200	664,429
		-----	-----
		1,101,355	943,575
CREDITORS: (Amounts falling due within one year)			
	(11)	(181,408)	(195,068)
		-----	-----
NETT CURRENT ASSETS/(LIABILITIES)			
		919,947	748,507
CREDITORS: (Amounts falling due after more than one year)			
	(12)	(57,590)	(17,651)
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITES			
		1,217,933	911,273
		=====	=====

REPRESENTED BY:

CAPITAL AND RESERVES

Called up share capital	(14)	46	46
Capital Redemption Reserve Fund		81	81
Profit & Loss Account		1,217,805	911,146
		-----	-----
		1,217,933	911,273
		=====	=====

(a) The company is availing 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 complied with.

© No notice under subsection (1) of Section 334 has in accordance with subsection (2) of that section been served on the company, and

Statement of Financial Position as at 31 August 2025 (continued)

(d) We acknowledge the company's obligation 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 and loss for such 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) the company has relied on the specified exemption contained in Section 352 Companies Act 2014, it 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.

On behalf of the Board,

Ciaran Fahy

C.Fahy

Grainne Fahy

G. Fahy

24 January 2026

Dated

2 EMPLOYEES AND REMUNERATION

The average weekly number of employees during the year was 15 made up as follows:

	2025	2024
Sales and Administration & Management	2	3
Others	13	13

The staff costs are comprised of:-

	2025 €	2024 €
Wages and salaries	573,400	640,292
Social welfare costs	53,392	51,300
Pension Cost	11,066	6,855
	<u>637,859</u>	<u>698,447</u>

3 PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION

	2025 €	2024 €
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The profit/(loss) on ordinary activities before taxation is stated after charging/(crediting):-

Directors and Connected Persons Remuneration	96,716	105,397
Pension Scheme	11,066	6,855
Auditors Remuneration	0	0
Depreciation	4,119	4,610
	<u>111,191</u>	<u>116,862</u>

4 INTEREST PAYABLE AND SIMILAR CHARGES

	2025 €	2024 €
--	-----------	-----------

Interest on bank loans and overdrafts and other loans repayable within 5 years:

	<u>0</u>	<u>0</u>
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5 TAX ON PROFIT(LOSS) ON ORDINARY ACTIVITIES

	2025 €	2024 €
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The charge based on the profit on ordinary activities results in an average tax rate of 12.50% and is:

	<u>34,412</u>	<u>40,338</u>
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6. TANGIBLE FIXED ASSETS

	Office Equipment	Plant & Machinery	Total
Cost	€	€	€
At 01 September 2024	58,974	278,188	337,162
Additions	0	--	0
Disposals	<u>0</u>	<u>0</u>	<u>0</u>
At 31 August 2025	<u>58,974</u>	<u>278,188</u>	<u>337,162</u>
Depreciation			
At 01 September 2024	38,204	276,055	314,259
Charged in 2024/25	3,641	478	4,119
Disposals	<u>0</u>	<u>0</u>	<u>0</u>
At 31 August 2025	<u>41,845</u>	<u>276,533</u>	<u>314,259</u>
Net Book Value at 31 Aug 2025	<u>17,129</u>	<u>1,655</u>	<u>18,784</u>
Net Book Value at 31 Aug 2024	20,770	<u>2,133</u>	<u>22,903</u>

7. INVESTMENT

	2025	2024
	€	€
Monetary Items at Cost	104,027	104,027
At Market Value	<u>336,791</u>	<u>157,514</u>

8. STOCKS

Trading Stocks	173,719	181,289
Expense Stocks	<u>0</u>	<u>0</u>
	<u>173,719</u>	<u>181,289</u>

The replacement cost of the stock did not differ significantly from the Figures shown above.

9. DEBTORS

Amounts falling due within one year

Trade Debtors	107,234	87,358
Prepayments	12,901	8,513
Rosetone Edge Ltd	711,301	0
Other	<u>1,000</u>	<u>1,986</u>
	<u>832,436</u>	<u>97,857</u>

10. DIRECTORS LOAN ACCOUNTS

At 01 September	0	0
Repaid during year	<u>0</u>	<u>0</u>
At August 31	<u>0</u>	<u>0</u>

	Note	2025	2024
		€	€
11. CREDITORS			
Amounts falling due within one year			
Credit Card		0	0
Trade Creditors & Accruals		126,292	116,348
Corporation Tax		14,412	338
Other Taxes		36,104	77,814
Directors Loan Account		0	0
Other Creditors		<u>4,599</u>	<u>568</u>
		<u>181,408</u>	<u>195,068</u>

12. CREDITORS

Amounts falling due after one year			
Deferred Tax		<u>57,590</u>	<u>17,651</u>

13. BANK LOANS & OVERDRAFTS

There are no bank loans.

14. SHARE CAPITAL

Authorised			
50,000 Ordinary Shares of €1.27 each		63,500	63,500
Allotted and fully paid			
36 Ordinary Shares of €1.27 each		46	114

15. PENSION COMMITMENTS

The pension schemes are contributory schemes and do not require actuarial valuation

16. RELATED PARTY TRANSACTIONS

Rent of €55,200 charged in the accounts is payable to Directors and connected parties of the Company

17. CONTROLLING PARTIES

The company was controlled by the Directors throughout the year.

18. GOING CONCERN

The accounts have been prepared on a going concern basis because the Directors are satisfied that the business will continue to operate profitably for the coming year.