

**ATMECS EUROPE LIMITED**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

**Abridged Unaudited Financial Statements  
for the financial year ended 31 March 2025**

---

**Contents**

Company Information	2
Director's Responsibilities Statement	3
Balance Sheet	4
Statement of Changes in Equity	5
Notes to the Abridged Financial Statements	6

COMPANY INFORMATION

for the financial year ended 31 March 2025

---

<b>DIRECTOR</b>	Balasubramanian Pandian
<b>SECRETARY</b>	Roolt Business Services Limited
<b>REGISTERED OFFICE</b>	Ground Floor 71 Lower Baggot Street Dublin 2 D02 F593 Ireland
<b>COMPANY NUMBER</b>	638030
<b>ACCOUNTANT</b>	Lizdan Business Services Limited t/a Kinore Ground Floor 71 Baggot Street Lower Dublin D02 P593 Ireland
<b>BANKERS</b>	Bank of Ireland 40 Mespil Road Docklands Dublin 2 Ireland  HSBC UK 130 New Street Birmingham West Midlands UK

**DIRECTOR'S RESPONSIBILITIES STATEMENT**  
**for the financial year ended 31 March 2025**

---

The director is responsible for preparing the Director's Report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with Section 1a of FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council ("relevant financial reporting framework"). Under company law, the director must not approve the financial statements unless the director is satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date and of the profit or loss of the Company for the financial year and otherwise comply with the Companies Act 2014.

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

- Select suitable accounting policies for the Company financial statements 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 the 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014 and enable the financial statements to be audited.

The director 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.

**DIRECTOR'S DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

In relation to the financial statements and related notes:

- The director approves these financial statements and confirms 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.
- The director confirms that they have made available to Lizdan Business Services Limited t/a Kinore, all the Company's accounting records and provided all the information, books, or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the financial year ended 31/03/2025.

Approved and signed on:



Balasubramanian Pandian  
Director

19 December 2025

**BALANCE SHEET**  
As at 31 March 2025

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets		10,206	3,604
		<b>10,206</b>	<b>3,604</b>
<b>Current assets</b>			
Debtors		108,346	239,093
Cash at bank and in hand		268,702	265,984
		<b>377,048</b>	<b>505,077</b>
Creditors: amounts falling due within one year		(191,588)	(331,688)
<b>Net current assets</b>		<b>185,460</b>	<b>173,389</b>
<b>Total assets less current liabilities</b>		<b>195,666</b>	<b>176,993</b>
<b>Net assets</b>		<b>195,666</b>	<b>176,993</b>
<b>Capital and reserves</b>			
Called-up share capital	3	100	100
Profit and loss account		195,566	176,893
<b>Total shareholder's funds</b>		<b>195,666</b>	<b>176,993</b>

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 Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

I, as director of Atmecs Europe 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 s.358 are satisfied;
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.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 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;
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014; and 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 of Atmecs Europe Limited (registered number: 638030) were approved and authorised for issue by the director on 19 December 2025. They were signed on its behalf by:



Balasubramanian Pandian  
Director

**STATEMENT OF CHANGES IN EQUITY**  
for the financial year ended 31 March 2025

	Called-up share capital	Profit and loss account	Total
	€	€	€
<b>At 01 April 2023</b>	<b>100</b>	<b>252,405</b>	<b>252,505</b>
Loss for the financial year	-	(75,512)	(75,512)
<b>Total comprehensive loss</b>	<b>-</b>	<b>(75,512)</b>	<b>(75,512)</b>
<b>At 31 March 2024</b>	<b>100</b>	<b>176,893</b>	<b>176,993</b>
<b>At 01 April 2024</b>	<b>100</b>	<b>176,893</b>	<b>176,993</b>
Profit for the financial year	-	18,673	18,673
<b>Total comprehensive income</b>	<b>-</b>	<b>18,673</b>	<b>18,673</b>
<b>At 31 March 2025</b>	<b>100</b>	<b>195,566</b>	<b>195,666</b>

## 1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

### General information and basis of accounting

Atmecs Europe Limited (registered number 638030) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Ground Floor, 71 Lower Baggot Street, Dublin 2, D02 F593, Ireland. The nature of the Company's operations and its principal activities are set out in the Director's Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, 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 functional currency of Atmecs Europe Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

### Going concern

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director has a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

### Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

### Turnover

Turnover comprises the invoice value of goods and services supplied by the company, exclusive of trade discounts and value added tax.

Turnover from the provision of services is recognised when 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.



**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 31 March 2025**

---

**Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

**Trade and other creditors**

Trade and other creditors are measured initially at transaction price and thereafter stated at amortised cost using the effective interest rate method unless the effect of discounting would be immaterial, in which case they are stated at cost.

**Ordinary share capital**

The ordinary share capital of the Company is presented as equity.

**2. Employees**

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Monthly average number of persons employed by the Company during the year, including the director	30	9

**3. Called-up share capital**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Allotted, called-up and fully-paid</b>		
100 €1 Ordinary Share shares of €1.00 each	100	100

**4. Related party transactions**

The Company has availed of the exemption provided in FRS 102 Section 33 Related Party Disclosures not to disclose transactions entered into with fellow group companies that are wholly owned within the group of companies of which the Company is a wholly owned member.

**Transactions with group companies****Amounts owed by Group undertakings**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Amounts owed by group companies	100	100

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)  
for the financial year ended 31 March 2025

---

**Transactions with the entity's director (or members of its governing body)*****Amounts owed to director***

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Amounts owed to directors - Director 1	<u>(1)</u>	<u>(1)</u>

**5. Events after the Balance Sheet date**

There have been no events after the balance sheet date affecting the Company since the financial year.