

EAI Product and Design Limited

Unaudited Abridged Financial Statements

For the year ended 31 October 2025

EAI Product and Design Limited

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Company Secretary

Andrew Lowe

Registered number

741305

Registered Office

1 Countybrook Lawns
Ballyman Road
Enniskerry Road
Co. Wicklow

EAI Product and Design Limited

Directors' Responsibilities Statement

For the year Ended 31 October 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

The company has been dormant as defined in section 365 of the Companies Act 2014 throughout the period.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 'The Financial Reporting Standard applicable to the Micro-entities regime'.

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 judgements 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 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 and 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 unaudited financial statements

In relation to the financial statements as set out on page 6:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the company's financial statements, applying them consistently

	Note	2025	2024
		€	€
Current assets			
Debtors	5	100	100
Total assets less current liabilities		100	100
Capital and reserves			
Called up share capital presented as equity	10	100	100
Shareholders' Funds		100	100

We, as directors of EAI Product and Design Limited, state that:

- (a) The Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;
- (b) The company is availing itself of the exemption on the grounds that section 365(2) of the Companies Act 2014 is complied with; and
- (c) We acknowledge the obligations of the company 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.
- (d) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.
- (e) The Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a micro company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

Andrew Lowe
 Director
 Date: *26-2-2026*

Claire Doherty
 Director
 Date: *26/02/26*

EAI Product and Design Limited

Statement of Changes in Equity
At 31 October 2025

	Called up Share capital €	Profit and loss account €	Total equity €
Opening balance 31 October 2024	100	0	100
Profit for the year ended 31 October 2025	0	0	0
At 31 October 2025	100	0	100

2. Statement of Compliance

The financial statements have been prepared in accordance with Financial Reporting Standard 105 "The Financial Reporting Standard applicable to the Micro-entities regime."

3. Summary of significant accounting policies

3.1. Basis of preparation

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

The company is dormant as defined in section 365 of the Companies Act 2014. The company incurred no significant transaction during the period.

3.2. Going concern

The directors consider that it is appropriate to prepare the financial statements on a going concern basis.

3.3. Foreign currencies

The financial statements are measured and presented in the currency of the primary economic environment in which the entity operates (its functional currency). The financial statements are presented in Euro ("€") which is also the functional currency of the company.

3.4 Share capital

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

4. Employees

The Company has no employees other than the directors, who did not receive any remuneration

5. Debtors

	2025		2024
	€		€
Receivable from shareholder	100		100

EAI Product and Design Limited

Notes to the Financial Statements

For the year ended 31 October 2025

6. Called up share capital

	2025	2024
	€	€
	<u>100</u>	<u>100</u>

Issued and fully paid share capital presented as equity

100 Ordinary shares of €1.00 each

7. Commitments and contingencies

The company had no contingent liabilities or commitments as at 31 October 2025.

8. Approval of financial statements

The board of directors approved these financial statements for issue on 26/02/2026