

**CRO Number - 445085**

**Amada Holdings Limited**

**Unaudited Abridged Financial Statements**

**Year Ended 30 June 2025**

**(As modified by Sections 352 and 353 of the Companies Act 2014)**

## **Amada Holdings Limited**

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**Amada Holdings Limited**

**Directors and Other Information**

Directors	Mr. Niall Cullinane Mrs. Eilish Cullinane
Secretary	Mr. Niall Cullinane
Accountant	JP O'Donohoe Accountants Limited Suite 1 Waterside Chambers 10 Waterside Waterford
Bankers	Bank of Ireland 60 Meaghers Quay Waterford
Solicitors	Nolan Farrell & Goff 5-7 Newtown Road Waterford
Registered Office	Unit 9A Highfield Business Park Portlaw Co. Waterford
Companies Registration Office Number	445085

## **Amada Holdings Limited**

### **Directors' responsibilities statement**

These 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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

## Amada Holdings Limited

### Balance Sheet As at 30 June 2025

	2025 €	2024 €
Fixed assets	<u>23,450</u>	<u>23,450</u>
Current assets	16,832	17,431
Creditors: amounts falling due within one year	<u>(24,500)</u>	<u>(24,500)</u>
<b>Net current assets</b>	<b>(7,668)</b>	<b>(7,069)</b>
Total assets less current liabilities	15,782	16,381
Creditors due after one year	-	-
<b>Net Assets</b>	<b><u>15,782</u></b>	<b><u>16,381</u></b>
<b>Capital and reserves</b>	<b><u>15,782</u></b>	<b><u>16,381</u></b>

We, as director(s) of Amada Holdings Limited, state that:

(a) the company is availing itself 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 is complied with,

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

(d) 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 section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company the qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

## Amada Holdings Limited

### Balance Sheet As at 30 June 2025

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro entities regime and in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to the Micro Entities Regime'. The financial statements were approved by the Board of Directors on 16<sup>th</sup> March 2026 and signed on behalf of the board by:

\_\_\_\_\_  
Mr Niall Cullinane  
Director

\_\_\_\_\_  
Ms B Director  
Director

DATE: 20/03/2026

## Amada Holding Limited

### Notes to the abridged financial statements Financial year ended 30 June 2025

#### 1. General Information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Unit 9A, Highfield Business Park, Portlaw, Co. Waterford.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The Financial Statements are prepared on the going concern basis.

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

##### Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

##### Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

##### Tangible fixed assets

Tangible fixed assets are recorded at historical cost, less accumulated depreciation and impairment losses. Cost includes prime cost and overheads incurred in financing the construction of tangible fixed assets. In accordance with *Section 20 of FRS 105* interest costs are not capitalised.

##### 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:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

## Amada Holding Limited

### Notes to the abridged financial statements Financial year ended 30 June 2025

#### **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.

#### **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.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately

## Amada Holding Limited

### Notes to the abridged financial statements Financial year ended 30 June 2025

#### Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal

credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment.

#### Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

#### Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material.

#### 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.

#### 4. Appropriations of profit and loss account

	2025	2024
	€	€
Profit and loss reserves brought forward at 1 July	15,881	16,424
Profit/(Loss) for the financial year	(599)	(543)
Profit and loss reserve at 30 June	<u>15,282</u>	<u>15,881</u>