

**Advanced Regional Instrumentation Limited**

**Abridged Financial Statements**

**Year Ended 31st December 2025**

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

**CRO Number 724278**

**Advanced Regional Instrumentation Limited**

**Year Ended 31st December 2025**

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**Advanced Regional Instrumentation Limited**  
**Year Ended 31st December 2025**

**Directors' Responsibilities Statement**

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice ( Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 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 directors are required to:

- Select suitable accounting policies 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, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Advanced Regional Instrumentation Limited**  
**Year Ended 31st December 2025**

**Directors' Declaration on Unaudited Financial Statements**

In relation to the financial statements as set out on pages 4 to 14.

- 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 judgements underlying them. They have been prepared on going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Compliant Accounting & Co., 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 31st December 2025.

On behalf of the board

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Sara Reid  
Secretary

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Aaron Reid  
Director

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Date      02.03.26

**Advanced Regional Instrumentation Limited**  
**Year Ended 31st December 2025**

**Abridged Balance Sheet As At 31st December 2025**

<b><u>Fixed Assets</u></b>	<b><u>2025</u></b>
Tangible assets	0
Financial assets	0
	<hr/> 0
<b><u>Current Assets</u></b>	
Stocks	0
Debtors	1483
Cash at bank and in hand	0
	<hr/> 1483
Creditors: amounts falling due within more than one year	0
	<hr/> 0
<b><u>Net Current Assets</u></b>	<hr/> <hr/> <b>1483</b>
Total assets less current liabilities	1483
Creditors: amounts falling due after more than one year	0
	<hr/> 0
<b><u>Net assets</u></b>	<b>1483</b>
<b><u>Capital and Reserves</u></b>	
Called up share capital presented as	100
Profit Brought Forward	1383
Profit and loss account	0
	<hr/> 0
Total Equity Shareholders funds	<b>1483</b>

We as director(s) of Advanced Regional Instrumentation 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

**Year Ended 31st December 2025**

**Abridged Balance Sheet As At 31st December 2025**

(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.

E) The company has relied on the specified exemption contained in Section 352 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 Companies Act 2014.

On behalf of the board

Sara Reid  
Secretary

Aaron Reid  
Director

Date: \_\_\_\_\_  
02.03.26

## **Year Ended 31st December 2025**

### **Abridged Notes To The Financial Statements Year Ended 31st December 2025**

#### **1. Accounting Policies**

The significant accounting policies **(5)** adopted by the Company and applied consistently are as follows:

##### **Basis of Accounting**

The Financial Statements are 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, as published by Chartered Accountants Ireland / Institute of Incorporated Public Accountants**(6)** and the Companies Act 2014.

##### **Consolidation (7)**

The company and its subsidiaries combined meet the size exemption criteria for a group and the company is therefore exempt from the requirement to prepare consolidated financial statements by virtue of Section 297 of the Companies Act 2014. Consequently, these financial statements deal with the results of the company as a single entity.

##### **Cash Flow Statement**

The company meets the size criteria for a small company set by Section 350 of the Companies Act 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

##### **Turnover**

Turnover represents net sales to customers and excludes Value Added Tax.

##### **Goodwill**

Goodwill represents the excess of consideration paid for the acquisition of shares in associates and joint ventures over the fair value of the identifiable assets and liabilities. Goodwill is amortised to the profit and loss account on a straight line basis over its estimated useful life. The estimated useful lives of goodwill on acquired businesses are up to 20 years. Useful life is determined by reference of the period over which the values of the underlying businesses are expected to exceed the values of their identifiable net assets. Goodwill is reviewed for the impairment at the end of the first full financial year following acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

## **Year Ended 31st December 2025**

### **Abridged Notes To The Financial Statements Year Ended 31st December 2025**

#### **Other Intangible Assets**

Acquired intangible assets are capitalised at cost and are amortised using the straight- line basis over their useful lives up to a maximum of 20 years.

Intangible assets acquired as part of a business acquisition are capitalised separately from goodwill if the fair value can be measured reliably. Internally generated intangible assets are only recognised where they have a readily ascertainable market value.

Intangible assets are reviewed for impairment at the end of the first full financial year following acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

#### **Investment Properties**

Investment properties are not held for consumption but for investment are revalued annually and are not depreciated or amortised. The directors believe that the non depreciation of investment properties is necessary in order for the financial statements to give a true and fair view.

Gains on revaluation are taken to the statement of total recognised gains or losses and where the valuation indicates an impairment the impairment is transferred to the statement of total recognised gains and losses to a maximum of the sum of the previous revaluation gains. The remainder is charged to the profit and loss account.

#### **Investments in Subsidiary Undertakings**

Investments in subsidiary undertakings are shown at a cost less provision for impairments in value.

#### **Other Financial Assets**

Other investments are shown at cost less provision for impairments in value.

#### **Tangible Fixed Assets**

Tangible fixed assets are recorded at historic cost. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Freehold land and buildings are revalued on the basis of open market value. Revaluation gains are recognised in the profit and loss account to the extent that they reverse previously recognised revaluation losses on the same assets. All other revaluation gains are recognised in the statement of total recognised gains and losses.

## **Year Ended 31st December 2025**

### **Abridged Notes To The Financial Statements Year Ended 31st December 2025**

The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. Revaluation losses are recognised in the statement of total recognised gains and losses until the carrying amount reaches its depreciated historical cost and thereafter in the profit and loss account. An exception is where the recoverable amount of the asset is greater than its revalued amount. In this case the loss is recognised in the statement of total recognised gains and losses to the extent that the recoverable amount is greater than its revalued amount.

#### **Depreciation**

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Machinery and Equipment	12.5% straight line on cost
Motor Vehicles	20% straight line on cost
Office Equipment	12.5% straight line on cost
Buildings	2% straight line on cost

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the profit and loss reserve.

#### **Government Grants**

Grants are recognised when there is reasonable assurance that the grant will be received and all attaching conditions have been complied with. Grants awarded to assist with capital expenditure are credited to deferred income and are released to the profit and loss account on a straight line over the expected useful life of the related assets. Grants awarded to assist with revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

#### **Stocks and Work in Progress**

Stocks are valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

## Year Ended 31st December 2025

### Abridged Notes To The Financial Statements Year Ended 31st December 2025

#### Leased Assets and Hire Purchase Commitments

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

#### Research and Development

Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same way unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period during which the company is expected to benefit.

#### Foreign Currencies

Functional and presentation currency**(8)**

Items included in the financial statements are presented in Euros the currency of the primary economic environment in which the entity operates (the functional currency). The principal exchange rates used for the translation of results, cash flows and balance sheets into Euro were as follows:

	2024	2025
	€1=Stg	€1=Stg
	£	£
Average	0.XXX	0.XXX
Year End	0.XXX	0.XXX

#### Transactions and Balances

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and exchange differences are dealt with in the profit and loss account.

#### Taxation

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date. Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.