

**Company Number: 769057**

**Cognitofusion Ltd**

**Abridged Unaudited Financial Statements**

**for the financial year from 1 August 2024 (date of incorporation) to 31 July 2025**

**Cognitofusion Ltd**  
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**Cognitofusion Ltd**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Colm O'Gara Martin O'Gara
<b>Company Secretary</b>	Colm O'Gara
<b>Company Number</b>	769057
<b>Registered Office and Business Address</b>	Carrick Ballinlough Co Roscommon F45KW89
<b>Accountants</b>	Cahill & Co Chartered Accountants Barrack Street Ballaghaderreen Co. Roscommon F45 R923 Ireland

**Cognitofusion Ltd**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Cognitofusion Ltd**  
**for the financial year from 1 August 2024 (date of incorporation) to 31 July 2025**

In accordance with the engagement letter dated 8 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year from 1 August 2024 (date of incorporation) to 31 July 2025 as set out on pages 5 to 7 which comprise the Statement of Financial Position and notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Cognitofusion Ltd , 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 its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 July 2025 your duty to ensure that Cognitofusion Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Cognitofusion Ltd . You consider that Cognitofusion Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Cognitofusion Ltd . For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

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**CAHILL & CO**  
Chartered Accountants and Chartered Accountant  
Barrack Street  
Ballaghaderreen  
Co. Roscommon  
F45 R923  
Ireland

**26 February 2026**

# Cognitofusion Ltd

## STATEMENT OF FINANCIAL POSITION

as at 31 July 2025

	2025 €
Current assets	150
Creditors: amounts falling due within one year	(550)
<b>Net Current Liabilities</b>	<u>(400)</u>
<b>Total Assets less Current Liabilities</b>	(400)
Accruals and deferred income	(500)
<b>Net Liabilities</b>	<u>(900)</u>
<b>Capital and Reserves</b>	<u>(900)</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Cognitofusion Ltd, 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 financial year and to otherwise comply with the provisions of the 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 (as a micro company). The company 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 and the micro companies' regime.

**Approved by the Director and authorised for issue on 26 February 2026 and signed on its behalf by:**

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**Colm O'Gara**  
Director

# Cognitofusion Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year from 1 August 2024 (date of incorporation) to 31 July 2025

### 1. General Information

Cognitofusion Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 769057. The registered office of the company is Carrick, Ballinlough, Co Roscommon, F45KW89 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value 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.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

#### Ordinary share capital

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

#### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

### 3. Appropriation of Income Statement

	2025 €
Profit brought forward	-
Loss for the financial year	(1,000)
<b>Loss carried forward</b>	<b>(1,000)</b>

### 4. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

**Cognitofusion Ltd**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year from 1 August 2024 (date of incorporation) to 31 July 2025

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 26 February 2026.