

OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014

Kearney Radio Limited

FINANCIAL ACCOUNTS Year Ended 30th September 2025
ANNEXED TO 2026 RETURN

INCORPORATION NUMBER 462400

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be
to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid
or to be laid before the relevant general meeting, or presented to the members.

Signature _____	Signature _____
Ray Kearney	Denise Kearney
Secretary	Director
Date 4th February 2026	Date 4th February 2026

Kearney Radio Limited

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Kearney Radio Limited

Directors :

Ray Kearney

Denise Kearney

Secretary :

Ray Kearney

Bankers :

Allied Irish Banks
9 Terenure Road
Rathgar
Dublin 6

Offices :

15 Highfield Grove
Rathgar
Dublin 6

Reg No: 462400

Accounting Period :

Year Ended 30th September 2025

Activities :

Telecommunications Consultants

Kearney Radio Limited

Directors' declaration on Un-audited Financial Statements

In relation to the financial statements as set out on pages 4 to 6

- . 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 the going concern basis on the grounds that the company will continue in business.
 - . The directors confirm that they have made available to Lane Kilbride & Co. the company's accounting records and provided all the information necessary for the completion of the financial statements.
- (b) 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 ending 30th September 2025

On behalf of the board

Ray Kearney

Secretary

Date 4th February 2026

Denise Kearney

Director

Date 4th February 2026

Kearney Radio Limited

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual 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 the 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 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 judgement and 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 in the going concern basis unless it is inappropriate to presume that the company will continue 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 and 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.

On behalf of the board

Ray Kearney

Director

Date 4th February 2026

Denise Kearney

Director

Date 4th February 2026

Kearney Radio Limited

Extract from Directors report in accordance with section 329 of the Companies Act 2014

The directors of the company interests in shares/debentures of the company during the financial year are as follows;

Director Name	Share class	Shares held	Shares held
		<u>2025</u>	<u>2024</u>
Ray Kearney	Ordinary Shares of € 1.00	50	50
Denise Kearney	Ordinary Shares of € 1.00	50	50

On behalf of the board

Ray Kearney

Director

Date 4th February 2026

Denise Kearney

Director

Date 4th February 2026

Kearney Radio Limited

Balance Sheet as at 30th September 2025

	2025	2024
	€	€
Fixed Assts	64,275	87,979
Current Assets		
Debtors / W.I.P.	12,240	8,521
Bank	61,448	50,764
	73,688	59,285
Current Liabilities		
Creditors	19,699	94,372
	19,699	94,372
Net Current Assets	53,989	-35,087
	118,264	52,892
Financed by :	118,264	52,892
Share Capital and Reserves		
Ordinary Share Capital	100	100
Revenue Reserves	118,164	52,792
	118,264	52,892
	118,264	52,892

We , as directors of Kearney Radio 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 sub section (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 Acts 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

Ray Kearney

Director

Date 4th February 2026

Denise Kearney

Director

Date 4th February 2026

Kearney Radio Limited

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 are prepared in accordance with generally accepted accounting principles under the historical cost convention method, and comply with financial reporting standards of the Accounting Standards Board.

Leases

There are no tangible assets financed by way of leases.

Trading Profit

The trading profit has been arrived at after charging the following :

	<u>2025</u>	<u>2024</u>
Audit Fees	1,575	1,425
Directors Remuneration	15,000	15,000

Taxation

	<u>2025</u>	<u>2024</u>
The taxation charge is	9,465	1,059

Share Capital

Authorised	100,000 Ordinary Shares of € 1.00	100,000	100,000
Issued	100 Ordinary Shares of € 1.00	100	100

Turnover

Turnover represents net sales to customers and excludes Value added tax.

Pension Information

The company operates an externally funded defined contribution scheme. Pension benefits for employees are met by payments to defined contribution pension funds. Contributions are charged to the profit and loss account in the year in which they fall due.

Kearney Radio Limited

<u>Fixed Assets</u>	<u>Equipment</u>	<u>Total</u>
Cost 01/10/2024	122,471	122,471
Additions	790	790
Disposals	<u>0</u>	<u>0</u>
Cost 30/09/2025	123,261	123,261
	0	0
Depreciation	24,494	24,494
Acc. Depreciation	<u>58,986</u>	<u>58,986</u>
N.B.V. 30/09/2025	<u>64,275</u>	<u>64,275</u>
N.B.V. 30/09/2024	<u>87,979</u>	<u>87,979</u>

Interest Payable

All charges were in respect of Overdraft and Loan interest only.

<u>Creditors</u> (Amounts falling due within 1 year)	<u>2025</u>	<u>2024</u>
Directors Loan	8525	90,529
Taxation	9,649	2,418
Trade Creditors	1,525	1,425
	<u>19,699</u>	<u>94,372</u>

<u>Debtors</u> (Amounts falling due for more than 1 year)	<u>2025</u>	<u>2024</u>
Trade Debtors	0	7,250
Work in Progress	12,240	1271
	<u>12,240</u>	<u>8,521</u>

Share Capital

Authorised	100,000 Ordinary Shares of € 1.00	€	100,000
Issued	100 Ordinary Shares of € 1.00	€	100

Interests of Directors and Secretary in Shares of the Company

The directors and secretary who held office at 30th September 2025 had no interests other than those shown

<u>Director</u>	<u>Share Class</u>	<u>2025</u>	<u>2024</u>
Ray Kearney	Ordinary Shares of € 1.00	50	50
Denise Kearney	Ordinary Shares of € 1.00	50	50

Approval of Financial Statements

The Directors approved the financial statements on the 4th February 2026