

Company registration number: 489626

Expert Digital Marketing Limited

Unaudited abridged financial statements

for the financial year ended 30 September 2025

Ezpert Digital Marketing Limited

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

Directors and secretary and their interests

The directors and secretary at the financial year end and their interests in shares in the company were as follows;

	At 30/09/25 Number	At 01/10/24 Number
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Directors:

Mrs Charlene O'Shea	1	1
Mr Graham O'Shea	1	1

Company secretary:

	At 30/09/25 €	At 01/10/24 €
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Mrs Charlene O'Shea	1	1
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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.

The directors are responsible for preparing directors' report and the financial statements in accordance with applicable 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 Companies Act 2014 and FRS102. "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountant's in Ireland. 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 and 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 recurs the transactions of the company, enable at any time the assets, liabilities, financial position and profit and 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 201. 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.

Expert Digital Marketing Limited

**Accountants Report to the board of directors
on the Unaudited abridged financial statements of Expert Digital Marketing Limited**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise balance sheet and related notes from the accounting records and information and explanations you have given to me.

The report is made to the company's board of directors as a body, in accordance with the terms of our engagement. My work has been undertaken so that we might complete the financial statements that we have been engaged to complete, 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 the company board of directors for my work or for this report.

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

You have acknowledged on the balance sheet for the financial year ended 30 September 2025 your duty under the Companies Act 2014 to ensure that the company has kept accurate 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 that financial year and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

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

Ezpert Digital Marketing Limited

**Balance sheet
As at 30 September 2025**

	2024		2024	
Note	€	€	€	€
Fixed Assets				
Tangible assets	<u>1,178</u>		<u>1,178</u>	
		1,178		1,178
Current assets				
Debtors	1,617		1,617	
Cash at bank and in hand	<u>0</u>		<u>0</u>	
	1,617		1,617	
Creditors; amounts falling due within one year	<u> </u>		<u> </u>	
Net current (liabilities)/assets		<u>(18,621)</u>		<u>(18,621)</u>
Total assets less current liabilities		(17,443)		(17,443)
Net assets		<u>(17,443)</u>		<u>(17,443)</u>
Capital and reserves				
Called up share capital presented as equity	5	2		2
Profit and loss account		(17,445)		(17,445)
Shareholders funds		<u>(17,443)</u>		<u>(17,443)</u>

We as directors at Ezpert Digital marketing Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of the Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;

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Balance sheet (continued)


As at 30 September 2025

- the shareholders of the company have not served a notice on the company under section 334(1) of Companies Act 2014 are satisfied;
- We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 of the Companies Act 2014

These abridged financial statements were approved by the board of directors on 13 January 2026 and signed on behalf of the board by:



Mrs Charlene O'Shea
Director



Mr Graham O'Shea
Director

The notes on pages 6 to 9 form part of these abridged financial statements.

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Notes to the abridged financial statements Financial year ended 30 September 2025

1. Accounting policies

Expert Digital marketing Limited is primarily engaged in computer programming and software solution activities.

The company is a limited liability company, incorporated and domiciled in Ireland.

The significant accounting policies adopted by the company and consistently applied are as follows:

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and comply with the financial reporting standards of the Financial Reporting Council and Companies Act 2014 at fair value through profit and loss

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the good; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less and subsequent accumulated depreciation and subsequent accumulated impairment losses.

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Notes to the abridged financial statements (continued) Financial year ended 30 September 2025

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. The company policy is to review the remaining useful economic lives and residual values of all fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Investment property

Investment property is measured initially at cost, which includes purchase price and any directly attributable expenditure, investment property is valued to its fair value at each reporting date and any changes in fair value are recognised in profit and loss.

If a reliable measure of fair value is not available without undue cost or effort it shall be transferred to tangible assets and accounted for under the cost model until it is expected that fair value will be reliably measurable on an ongoing basis.

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 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 generate cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

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Notes to the abridges financial statements (continued) Financial year ended 30 September 2025

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.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement continues at a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any change recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals or impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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**Notes to the abridges financial statements (continued)
Financial year ended 30 September 2025**

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors, was as follows:

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	0	0

3. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	0	0

4. Taxon loss/profit on ordinary activities

	2025	2024
	€	€
Current tax:		
Irish current tax expense	-	-

5. Share capital

Authorised share capital

	2025	2024	
	Number	€	Number
	2	2	2

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**Notes to the abridges financial statements (continued)
Financial year ended 30 September 2025**

5. **Share capital**

Issued, called up and fully paid

	2025	2024		
	Number	€	Number	€
Amounts presented in equity				
Ordinary €1 Shares	2	2	2	2

6. **Controlling party**

The company is controlled by Mrs Charene O'Shea and Mr Graham O'Shea

7. **Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 13 January 2026.