

Registered number: 412767

SCREEN SCENE LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

SCREEN SCENE LIMITED

COMPANY INFORMATION

Directors	Jake Walshe Hubert Montag Mura O'Byrne
Company secretary	Hubert Montag
Registered number	412767
Registered office	41 Mount Street Upper Dublin 2
Auditor	Woods and Partners Limited Chartered Accountants and Registered Auditor 7 Clanwilliam Square Grand Canal Quay Dublin 2 D02 CV48
Principal bankers	Allied Irish Bank 41 South Main Street Naas Co. Kildare
Solicitors	Crowley Millar Solicitors 2-3 Exchange Place George's Dock IFSC Dublin 1

SCREEN SCENE LIMITED

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SCREEN SCENE LIMITED

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF SCREEN SCENE LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

On 2 March 2026 we reported as auditor of Screen Scene Limited to the Directors of the Company on the abridged financial statements for the year ended 31 December 2025 on pages 5 to 20 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the year ended 31 December 2025 on pages 5 to 20 which the Directors of Screen Scene Limited propose to annex to the Annual return of the Company; and
- (ii) the financial statements to be laid before the Annual general meeting which form the basis for those abridged financial statements.

Respective responsibilities of Directors and Auditor

It is your responsibility to prepare the abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the Directors are entitled under Section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the Company and that those abridged financial statements have been properly prepared pursuant to Section 353 of that Act (exemptions available for small companies) and to report our opinion to you.

This report is made solely to the Directors in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the Directors those matters we are required to state to them in our report under Section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Directors for our work, for this report, or for the opinions we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the Company is entitled to annex abridged financial statements to the Annual return of the Company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion on financial statements

In our opinion the Directors are entitled under Section 352 of the Companies Act 2014 to annex to the Annual return of the Company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

Other information

On 2 March 2026 we reported as auditor of Screen Scene Limited to the members on the Company's financial statements for the year ended 31 December 2025 to be laid before its Annual general meeting and our report was as follows:

SCREEN SCENE LIMITED

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF SCREEN SCENE LIMITED (CONTINUED) PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

"We have audited the financial statements of Screen Scene Limited (the 'Company') for the year ended 31 December 2025, which comprise the Statement of financial position, the Statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2025 and of its profit for the year then ended; and
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material

SCREEN SCENE LIMITED

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF SCREEN SCENE LIMITED
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which I am required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities and restrictions on use

Responsibilities of directors

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

SCREEN SCENE LIMITED

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF SCREEN SCENE LIMITED
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditor's report."

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's 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's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Conor Woods

Conor Woods
for and on behalf of
Woods and Partners Limited
Chartered Accountants and Registered Auditor
7 Clanwilliam Square
Grand Canal Quay
Dublin 2
D02 CV48

2 March 2026

SCREEN SCENE LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025**

		2025 €		2024 €
Fixed assets				
Tangible assets	6	615,785		701,592
Investments	7	2,693		3,578
		618,478		705,170
Current assets				
Stocks	8	3,250	3,250	
Debtors: amounts falling due within one year	9	2,733,849	1,996,957	
Cash at bank and in hand		1,650,481	1,567,590	
		4,387,580	3,567,797	
Creditors: amounts falling due within one year	10	(1,457,317)	(1,290,147)	
Net current assets		2,930,263		2,277,650
Total assets less current liabilities		3,548,741		2,982,820
Creditors: amounts falling due after more than one year	11	(26,752)		(122,933)
Net assets		3,521,989		2,859,887
Capital and reserves				
Called up share capital presented as equity		160		160
Capital contribution reserve		6,173,456		6,173,456
Profit and loss account		(2,651,627)		(3,313,729)
Shareholders' funds		3,521,989		2,859,887

SCREEN SCENE LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 DECEMBER 2025**

These financial statements have been prepared in accordance with the small companies regime.

We, as Directors of Screen Scene Limited, state that:

The Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the board:



Mura O'Byrne
Director
Date: 2 March 2026



Jake Walshe
Director

SCREEN SCENE LIMITED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025 €	2024 €
Cash flows from operating activities		
Profit/(loss) for the financial year	662,102	(1,600,536)
Adjustments for:		
Depreciation of tangible assets	251,734	233,047
Interest paid	31,040	83,552
Interest received	(950)	(102)
Taxation charge	(234)	200
Decrease in debtors	90,572	1,294,493
(Increase) in amounts owed by groups	(827,464)	(209,114)
Increase/(decrease) in creditors	149,845	(254,705)
Increase/(decrease) in amounts owed to groups	-	(3,975,689)
Corporation tax received/(paid)	234	(200)
Net cash generated from operating activities	356,879	(4,429,054)
Cash flows from investing activities		
Purchase of tangible fixed assets	(165,927)	(324,656)
Purchase of unlisted and other investments	(615)	(600)
Sale of unlisted and other investments	1,500	-
Interest received	950	102
HP interest paid	(31,040)	(10,467)
Net cash from investing activities	(195,132)	(335,621)
Cash flows from financing activities		
Repayment of/new finance leases	(78,856)	201,789
Shares treated as debt - issued	-	6,173,416
Interest paid	-	(73,085)
Net cash used in financing activities	(78,856)	6,302,120
Net increase in cash and cash equivalents	82,891	1,537,445
Cash and cash equivalents at beginning of year	1,567,590	30,145
Cash and cash equivalents at the end of year	1,650,481	1,567,590
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	1,650,481	1,567,590

SCREEN SCENE LIMITED

**STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025	2024
	€	€
	<u>1,650,481</u>	<u>1,567,590</u>

The notes on pages 9 to 20 form part of these financial statements.

SCREEN SCENE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

These financial statements comprising the Statement of financial position and the related notes constitute the individual abridged financial statements of Screen Scene Limited for the financial year ended 31 December 2025.

Screen Scene Limited is a private company limited by shares, incorporated in the Republic of Ireland under company number 412767. The registered office is 41 Upper Mount Street, Dublin 2, which is also the principal place of business of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard, applicable in the UK and Republic of Ireland and the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Going concern

For the year to 31 December 2025, Screen Scene had a strong year but the visual effect market continued to remain effected by the strike actions taken by the Writers and Actor Guilds of the US in 2024.

The results for the year reflected a stronger year with revenues exceeding €15m. EBITDA for the year 31 December 2025 amounted to a €950,223 compared to €876,600 in 2024.

In year ended 2024, the management team led a successful management buy-out which saw the write down of the long term NEP Corporate debt of excess €6m. Liquidity of Screen Scene was strong at 31 December 2025 – with closing cash on hand of €1.65m and a positive net asset position of €3.522m compared to a positive net asset position of €2.859m at 31 December 2024.

The directors are satisfied with the liquidity position of the company and are satisfied that for a period of 12 months from the date of approval of the Audit financial statements that the company will have sufficient funds to meet its liabilities and has the ability to continue as a going concern into the short to medium term.

Trade in YE2026 is expected to continue strongly. Strong performances particularly in TV and Film/Drama have seen a strong first quarter of 2026.

SCREEN SCENE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Leasehold improv'ts	- 15-20% Straight line
Fixtures and fittings	- 20% Straight line
Equipment	- 14.33-20% Straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.5 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

SCREEN SCENE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.6 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.7 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

2.9 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

SCREEN SCENE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.10 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of income and retained earnings within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

2.11 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.12 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

2.13 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the Company in independently administered funds.

2.14 Interest income

Interest income is recognised in profit or loss using the effective interest method.

SCREEN SCENE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.15 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.16 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

SCREEN SCENE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

3. Judgments in applying accounting policies and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgments

The directors are of the view that there are no judgments (apart from those involving estimates) in applying their accounting policies that have had a significant effect on amounts recognised in the financial statements.

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Impairment of trade debtors

The company trades with a large and varied number of customers on credit terms. Some debts due will not be paid through the default of a small number of customers. The company uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis. The total amount of trade debtors net of impairment is €1,039,007 (2024: €1,001,579).

Useful lives of tangible fixed assets

Long-lived assets comprising primarily of plant and equipment represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a material impact on the depreciation and charge for the financial year. The net book value of tangible fixed assets subject to depreciation at the financial year end date was €615,785 (2024: €701,592).

SCREEN SCENE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

4. Employees

The average monthly number of employees, including the Directors, during the year was as follows:

	2025	2024
	No.	No.
Management	3	3
Administration	3	3
Production	87	81
	<hr/> 93 <hr/>	<hr/> 87 <hr/>

5. Exceptional items

	2025	2024
	€	€
Impairment of investments in group companies and related party loan debt forgiveness	-	399,285
	<hr/> - <hr/>	<hr/> 399,285 <hr/>

The Screen Scene Group was involved in a successful management buyout from the NEP Group, supported by DunPort Capital Management via the Birch Corporate Credit Fund and a consortium of equity investors during the year ended 31 December 2024. This new ownership, is led by the management team of Jake Walshe (CEO), Mura O'Byrne (CFO) & Hubert Montag (COO). During 2024, as part of the management buyout from the NEP Group, an investment in Ardmore Sound Limited, a 100% subsidiary of Screen Scene Limited, was impaired, totalling €683,442. Related party loans totalling €284,157 were forgiven.

SCREEN SCENE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

6. Tangible fixed assets

	Long-term leasehold additions €	Equipment €	Fixtures and fittings €	Total €
Cost or valuation				
At 1 January 2025	1,267,672	9,793,946	742,829	11,804,447
Additions	-	156,427	9,500	165,927
At 31 December 2025	<u>1,267,672</u>	<u>9,950,373</u>	<u>752,329</u>	<u>11,970,374</u>
Depreciation				
At 1 January 2025	1,250,374	9,140,698	711,783	11,102,855
Charge for the year on owned assets	7,885	235,568	8,281	251,734
At 31 December 2025	<u>1,258,259</u>	<u>9,376,266</u>	<u>720,064</u>	<u>11,354,589</u>
Net book value				
At 31 December 2025	<u>9,413</u>	<u>574,107</u>	<u>32,265</u>	<u>615,785</u>
At 31 December 2024	<u>17,298</u>	<u>653,248</u>	<u>31,046</u>	<u>701,592</u>

SCREEN SCENE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

7. Financial assets

	Other fixed asset investments €
Cost or valuation	
At 1 January 2025	439,468
Additions	615
Disposals	(1,500)
	438,583
At 31 December 2025	438,583
Impairment	
At 1 January 2025	435,890
	435,890
At 31 December 2025	435,890
Net book value	
At 31 December 2025	2,693
<i>At 31 December 2024</i>	3,578

8. Stocks

	2025 €	2024 €
Closing stock	3,250	3,250

SCREEN SCENE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

9. Debtors

	2025 €	2024 €
Trade debtors	1,039,007	1,001,579
Amounts owed by group undertakings	1,132,821	305,357
Other debtors	757	9,765
Prepayments	419,974	349,412
Accrued income	141,290	330,844
	2,733,849	1,996,957

All debtors are due within one year. All trade debtors are due within the company's normal terms, which is thirty days. Trade debtors are shown net of impairment in respect of doubtful debts.

10. Creditors: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	278,486	230,865
Taxation and social insurance	308,102	253,069
Obligations under finance lease and hire purchase contracts	96,181	78,856
Other creditors	180,883	58,093
Accruals	593,665	669,264
	1,457,317	1,290,147

The repayment terms of trade creditors vary between on demand and one hundred and twenty days. No interest is payable on trade creditors.

Tax and social insurance are subject to the terms of the relevant legislation.

The terms of the accruals are based on the underlying contracts.

11. Creditors: Amounts falling due after more than one year

	2025 €	2024 €
Net obligations under finance leases and hire purchase contracts	26,752	122,933
	26,752	122,933

SCREEN SCENE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

12. Loans

Trentuno Media Investments Limited owns 100% of the issued share capital in Screen Scene Limited. As part of the management buyout from NEP Group during the year ended 31 December 2024, Trentuno Media Investments Limited received financing from Birch Corporate Credit DAC. Birch Corporate Credit DAC holds a first-ranking mortgage, first-ranking fixed and floating charge and first-ranking security assignments over the assets of Screen Scene Limited.

13. Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	(3,313,729)	(1,713,193)
Other movement in the profit and loss account	662,102	(1,600,536)
Profit and loss account carried forward at the end of the year	(2,651,627)	(3,313,729)

14. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund during the year.

15. Related party transactions

Group exemption

The Board are availing of the exemption in paragraph 33.1(a) of FRS 102 which permits a qualifying entity to not provide disclosures on transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member.

Key management personnel compensation

The directors' remuneration represents the total compensation paid to key management personnel.

Transactions with directors

The company paid rent of €308,980 (2024: €308,980) to Interlialia Developments Limited "Interlialia". There was also an insurance recharge of €5,865 (2024: €5,639) paid by Screen Scene Limited. Interlialia are connected through common directors.

Other related party transactions

Apart from what has been already disclosed, there are no other related party transactions which require disclosure in the financial statements.

SCREEN SCENE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

16. Capital contribution reserve

During 2024 the company received a non - refundable capital contribution from its former parent company, Lantana Media Holdings Limited, of €6.173M. This amount is included in a separate reserve.

17. Post balance sheet events

There are no post balance sheet events which require disclosure in the financial statements.

18. Controlling party

Nexis Media Holdings Limited owns 100% of the issued share capital in Trentuno Media Investments Limited, which in turn owns 100% of the issued share capital in Screen Scene Limited. The appointed ultimate beneficial owner of Nexis Media Holdings Limited is Jake Walshe.

19. Approval of financial statements

The board of Directors approved these financial statements for issue on 2 March 2026

