

Company Number: 702787

JBE technology Solutions Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

JBE technology Solutions Limited

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DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 for the company financial statements 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. 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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 GBW Audit & Accountancy ULC, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents 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 financial year ended 31 August 2025."

Signed on behalf of the board

John Moran
Director

24 February 2026

Eugene O'Reilly
Director

24 February 2026

JBE technology Solutions Limited

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	5	34,114	8,000
Tangible assets	6	471	943
Fixed Assets		34,585	8,943
Current Assets			
Debtors	7	1,268	2,340
Cash and cash equivalents		7,497	10,295
		8,765	12,635
Creditors: amounts falling due within one year	8	(54,875)	(24,065)
Net Current Liabilities		(46,110)	(11,430)
Total Assets less Current Liabilities		(11,525)	(2,487)
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(11,625)	(2,587)
Shareholders' Deficit		(11,525)	(2,487)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of JBE technology Solutions 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 359 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) 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 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. 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 small companies' regime.

Approved by the board on 24 February 2026 and signed on its behalf by:

John Moran
Director

Eugene O'Reilly
Director

JBE technology Solutions Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2023	100	257	357
Loss for the financial year	-	(2,844)	(2,844)
At 31 August 2024	100	(2,587)	(2,487)
Loss for the financial year	-	(9,038)	(9,038)
At 31 August 2025	100	(11,625)	(11,525)

JBE technology Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

JBE technology Solutions Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 702787. The registered office of the company is Commons Road, Navan, Co. Meath, C15 D2P3 which is also the principal place of business of the company. The principal activity is software development. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 August 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 0 years.

Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation. The charge to depreciation is calculated to write off the original cost of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts.

Trade and other creditors

Creditors and accruals are recognised initially at transaction price (including transaction costs) and are subsequently measured at transaction price less transaction costs not yet recognised in profit or loss, and repayments plus cumulative interest expenses incurred.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Taxation and deferred 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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Research and development

Development expenditure is written off in the same financial year 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 from which the company is expected to benefit.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging/(crediting):		
Amortisation of intangible assets	3,791	-
Depreciation of tangible assets	472	472
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

5. Intangible assets

	Development Costs €	Total €
Cost		
At 1 September 2024	8,000	8,000
Additions	29,905	29,905
	<u> </u>	<u> </u>
At 31 August 2025	37,905	37,905
	<u> </u>	<u> </u>
Provision for diminution in value		
Charge for financial year	3,791	3,791
	<u> </u>	<u> </u>
At 31 August 2025	3,791	3,791
	<u> </u>	<u> </u>
Net book value		
At 31 August 2025	34,114	34,114
	<u> </u>	<u> </u>
At 31 August 2024	8,000	8,000
	<u> </u>	<u> </u>

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for the financial year ended 31 August 2025

6. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 September 2024	2,359	2,359
At 31 August 2025	2,359	2,359
Depreciation		
At 1 September 2024	1,416	1,416
Charge for the financial year	472	472
At 31 August 2025	1,888	1,888
Net book value		
At 31 August 2025	471	471
At 31 August 2024	943	943

7. Debtors

	2025 €	2024 €
Taxation	1,268	2,340

8. Creditors
Amounts falling due within one year

	2025 €	2024 €
Payments received on account	1,345	-
Trade creditors	3,597	2,765
Amounts owed to group undertakings	35,833	-
Directors' current accounts (Note 11)	12,800	20,000
Accruals	1,300	1,300
	54,875	24,065

9. Profit and loss account

	2025 €	2024 €
At 1 September 2024	(2,587)	257
Loss for the financial year	(9,038)	(2,844)
At 31 August 2025	(11,625)	(2,587)

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

11. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
John Moran	-	12,000
Eugene O'Reilly	6,400	4,000
Bryan Maher	6,400	4,000
	<u>12,800</u>	<u>20,000</u>

12. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

13. Parent company

The company regards Zebra Investments Ltd as its parent company.

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 24 February 2026.