

Company registration number: 725021

ARCTIC OWL CYBER SECURITY LIMITED

**Unaudited abridged financial statements for
the financial year ended 31 December 2025**

ARCTIC OWL CYBER SECURITY LIMITED

Contents

	Page
Director's Responsibilities Statement	3
Balance Sheet	4,5
Notes to the Unaudited Abridged Financial Statements	6-10

ARCTIC OWL CYBER SECURITY LIMITED

Director's 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 Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless is 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 director is 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 to ensure that the financial statements and director's report comply with the Companies Act 2014. is 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.

I HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 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 member(s).

Erik Wilhelmsson
Director



ARCTIC OWL CYBER SECURITY LIMITED

**Balance sheet
As at 31 December 2025**

31st December 2025

	Note	€	€
Fixed assets			
Tangible assets	6		9,853
Current assets			
Debtors	7	743	
Bank & cash	8	184,800	
		185,543	
Current Liabilities			
Creditors: amount falling due within one year	9	(6,276)	
Net current Assets / (Liabilities)			179,267
Total Assets less Current Liabilities			189,120
Non-Current Liabilities			
Creditors: amounts falling due after more than one year	10		-
Net Assets / (Liabilities)			189,120
Capital and reserves			
Share Capital			100
Retained Earnings	5		189,020
Shareholders' funds			189,120

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro-entities regime and in compliance with FRS 105.

ARCTIC OWL CYBER SECURITY LIMITED

Balance sheet (continued)

As at 31 December 2025

I, as director of ARCTIC OWL CYBER SECURITY LIMITED, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of 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;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 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 director of the company on 22 January 2026 and signed by:

Erik Wilhelmsson
Director



ARCTIC OWL CYBER SECURITY LIMITED

Notes to the abridged financial statements Financial year ended 31 December 2025

1. Accounting policies and measurement bases

Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - 'FRS 105', the Companies Act 2014.

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

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 recognized when the significant risks and rewards of ownership have transferred to the buyer, usually on recognize of the goods; 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 fixed assets including investment properties are recorded at historical cost, less accumulated depreciation and impairment losses. Cost includes prime cost and overheads incurred in financing the construction of tangible fixed assets. In accordance with Section 20 of FRS 105 interest costs are not capitalized.

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:

The estimated useful economic lives assigned to tangible fixed assets are as follows:

Office Equipment, Computer Equipment, Motor Vehicles: 12.5% straight line on cost

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

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Land is not depreciated.

ARCTIC OWL CYBER SECURITY LIMITED

Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

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

Cash at bank and in hand

Cash and at bank and on hand include cash in hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Trade and Other Debtors

Trade and other debtors are measured at cost less any provision for impairment. Where the time value of money is material, debtors are stated at amortised cost using the effective interest method. Impairment losses are recognised for bad and doubtful debts where applicable.

Trade and Other Creditors

Trade and other creditors are measured at cost. Where the time value of money is material, they are stated at amortised cost using the effective interest method.

Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted. Deferred tax is not recognised.

Going Concern

The director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

ARCTIC OWL CYBER SECURITY LIMITED

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

2. General Information

Arctic Owl Cyber Security is a private company limited by shares, registered in Ireland, Registration Number 725021. The registered office of the company is located at Ardfinnan House, 17 Trinity Street, Dublin, Dublin 2, D02 W281, Ireland.

3. Director's Remuneration

The aggregate payroll costs incurred during the financial year were:	2025
	€
Emoluments in respect of qualifying services	40,326
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Total	40,326
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4. Employees

The average number of people employed by the company during the financial year, including the director, was 1.

5. Appropriation of profit and loss

	31st December
	2025
	€
At the start of the financial year	209,187
Profit / (loss) for the financial year	(20,167)
	<hr/>
	189,020
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ARCTIC OWL CYBER SECURITY LIMITED

**Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025**

6. Tangible assets

	Office Equipment	Total
	€	€
Cost		
At 1 January 2025	12,497	12,497
Additions	667	667
Disposals	-	-
At 31 December 2025	13,164	13,164
Accumulated Depreciation		
At 1 January 2025	1,700	1,700
Charge for the financial year	1,611	1,611
At 31 December 2025	3,311	3,311
Net Carrying amount		
At 1 January 2025	10,797	10,797
At 31 December 2025	9,853	9,853

7. Debtors

	2025
	€
Director's loan account	743
	743

ARCTIC OWL CYBER SECURITY LIMITED

**Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025**

8. Bank & Cash

	2025
	€
Bank - SWE	54,595
Revolut - Euro	129,553
Revolut - USD	6
Cash & cash equivalent	646
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	<u>184,800</u>

9. Creditors: amounts falling due within one year

	2025
	€
Vat control account	6,276
	<hr/>
	<u>6,276</u>

10. There were no creditors falling due after more than one year.

11. Approval of Financial Statements

The board of directors approved these abridged financial statements for issue on 22 January 2026.

ARCTIC OWL CYBER SECURITY LIMITED