

Company Number: 676097

eBroadband Communications Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

eBroadband Communications Limited

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eBroadband Communications Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

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" 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.

Signed on behalf of the board



David Murphy
Director

27 March 2026



Paul Cahill
Director

27 March 2026

eBroadband Communications Limited

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	9	131	174
Current Assets			
Stocks	10	15,786	14,299
Debtors	11	7,213	6,129
Cash at bank and in hand		55,565	56,495
		78,564	76,923
Creditors: amounts falling due within one year	12	(74,309)	(69,203)
Net Current Assets		4,255	7,720
Total Assets less Current Liabilities		4,386	7,894
Creditors:			
amounts falling due after more than one year	13	(17,476)	(28,311)
Net Liabilities		(13,090)	(20,417)
Capital and Reserves			
Called up share capital presented as equity	15	100	100
Retained earnings		(13,190)	(20,517)
Equity attributable to owners of the company		(13,090)	(20,417)

We as Directors of eBroadband Communications 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 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 27 March 2026 and signed on its behalf by:



David Murphy
Director



Paul Cahill
Director

eBroadband Communications Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2023	100	(22,003)	(21,903)
Profit for the financial year	-	1,486	1,486
At 31 August 2024	100	(20,517)	(20,417)
Profit for the financial year	-	7,327	7,327
At 31 August 2025	100	(13,190)	(13,090)

eBroadband Communications Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

eBroadband Communications Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 676097. The registered office of the company is 5 Main Street, Edgeworthstown, Longford, N39 AH64. Installation and provision of broadband 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

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

Tangible assets and depreciation

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

Fixtures, fittings and equipment	-	12.5% 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

eBroadband Communications Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Annual bonus plans

The company recognises a provision and an expense for bonuses where the company has a legal or constructive obligation as a result of past events and a reliable estimate can be made.

(iii) Defined contribution pension plans

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

eBroadband Communications Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

3. Going concern

The directors have confirmed their willingness to support the company financially for at least one year from the date of signing the financial statements. The directors will not seek repayment of their loans to the company until the company is in a position to repay it.

4. Turnover

The turnover for the financial year is analysed as follows:

	2025 €	2024 €
By Category:		
Installation and equipment fees	4,650	9,886
Broadband services	491,928	379,910
	<u>496,578</u>	<u>389,796</u>

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of installation and provision of broadband

5. Operating profit

	2025 €	2024 €
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	43	43
Government grants received	(4,426)	(7,574)
	<u> </u>	<u> </u>

6. Interest payable and similar expenses

	2025 €	2024 €
Interest	2,092	1,235
	<u> </u>	<u> </u>

7. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 4).

	2025 Number	2024 Number
Administrators	2	2
Directors	2	2
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

eBroadband Communications Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

8. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 8 (b))	-	-

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	<u>7,327</u>	<u>1,486</u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	916	186
Effects of:		
Expenses not deductible for tax purposes	21	-
Utilisation of tax losses	<u>(937)</u>	<u>(186)</u>
Total tax charge for the financial year (Note 8 (a))	<u>-</u>	<u>-</u>

No charge to tax arises due to tax losses incurred.

9. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 September 2024	<u>346</u>	<u>346</u>
At 31 August 2025	<u>346</u>	<u>346</u>
Depreciation		
At 1 September 2024	172	172
Charge for the financial year	43	43
At 31 August 2025	<u>215</u>	<u>215</u>
Net book value		
At 31 August 2025	<u>131</u>	<u>131</u>
At 31 August 2024	<u>174</u>	<u>174</u>

10. Stocks

	2025 €	2024 €
Routers	<u>15,786</u>	<u>14,299</u>

The replacement cost of stock did not differ significantly from the figures shown.

eBroadband Communications Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

11. Debtors			2025	2024
			€	€
Trade debtors			5,663	5,202
Prepayments			1,550	927
			7,213	6,129
12. Creditors			2025	2024
Amounts falling due within one year			€	€
Amounts owed to credit institutions			12,913	14,516
Trade creditors			36,313	27,136
Taxation			5,300	6,091
Directors' current accounts (Note 18)			17,783	17,783
Other creditors			-	1,907
Accruals			2,000	1,770
			74,309	69,203
13. Creditors			2025	2024
Amounts falling due after more than one year			€	€
Bank loan			17,476	28,311
Loans				
Repayable in one year or less, or on demand			12,913	14,516
Repayable between one and two years			16,627	21,912
Repayable between two and five years			849	6,399
			30,389	42,827
14. Taxation			2025	2024
			€	€
Creditors:				
VAT			4,298	4,318
PAYE			1,002	1,129
Subcontractors tax			-	644
			5,300	6,091
15. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
€1.00 A Ordinary	100,000	€1.00 each	100,000	100,000
Allotted, called up and fully paid				
€1.00 A Ordinary	100	€1.00 each	100	100

eBroadband Communications Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/08/25	01/09/24
David Murphy	€1.00 A Ordinary	50	50
Paul Cahill	€1.00 A Ordinary	50	50
		<u>100</u>	<u>100</u>

16. Income Statement

	2025 €	2024 €
At 1 September 2024	(20,517)	(22,003)
Profit for the financial year	<u>7,327</u>	<u>1,486</u>
At 31 August 2025	<u>(13,190)</u>	<u>(20,517)</u>

17. Capital commitments

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

18. Directors' transactions

The following amounts are repayable to the directors:

	2025 €	2024 €
David Murphy	8,903	8,903
Paul Cahill	8,880	8,880
	<u>17,783</u>	<u>17,783</u>

Cahill Aerial Limited provided services in the amount of €725 (2024: €9,370) to the company during the year, all amounts were paid for in full during the year. Director Paul Cahill is also a director and 100% shareholder of Cahill Aerials Limited. Dtec Network Solutions Limited provided goods and services in the amount of €1,645 (2024: €Nil) to the company during the year. Director David Murphy is also a director and 100% shareholder of Dtec Networks Solutions Limited. These transactions all took part at arms length and in the normal course of business.

19. Post-Balance Sheet Events

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

20. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 March 2026.