

QUALIFI DIGITAL LIMITED
ABRIDGED ACCOUNTS
31 AUGUST 2025

SP McCAFFREY & CO

Chartered Accountants

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QUALIFI DIGITAL LIMITED
ABRIDGED ACCOUNTS
YEAR ENDED 31 AUGUST 2025

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QUALIFI DIGITAL LIMITED**EXTRACT FROM DIRECTORS REPORT IN ACCORDANCE WITH
SECTION 329 OF THE COMPANIES ACT 2014****YEAR ENDED 31 AUGUST 2025****THE DIRECTOR AND SECRETARY AND HIS INTERESTS IN THE SHARES AND
DEBENTURES OF THE COMPANY**

The director and secretary who served the company during the Year together with his beneficial interests in the shares of the company was as follows:

	Class of share	At 31 August 2025		At 1 September 2024	
		No	€	No	€
Mr C Cadden	Ordinary	100	1.00	100	1.00

The original report was approved by the board on 6 November 2025 and signed on its behalf by:

Mr C Cadden

QUALIFI DIGITAL LIMITED
STATEMENT OF DIRECTOR'S RESPONSIBILITIES
YEAR ENDED 31 AUGUST 2025

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

General responsibilities

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the director to prepare financial statements for each financial Year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that Year.

The director is responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and comply with Irish Statute comprising the Companies Act 2014. The director 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.

Director's declaration on unaudited financial statements

In relation to the financial statements set out on pages 2 to 4:

- The director approves these financial statements and confirms that he is 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 director confirms that he has made available to SP McCaffrey & Co, Chartered Accountants, the books of account of the company and provided all the information necessary for the compilation of the financial statements.
- The director confirms that, to the best of his knowledge and belief, the books of account reflect all the transactions of the company for the Year ended 31 August 2025.

QUALIFI DIGITAL LIMITED**ABRIDGED BALANCE SHEET****31 AUGUST 2025**

	Note	2025	2024
		€	€
CURRENT ASSETS			
Cash at bank and in hand		100	16,684
CREDITORS: Amounts falling due within one year		-	3,722
NET CURRENT ASSETS		<u>100</u>	<u>12,962</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>100</u>	<u>12,962</u>
CAPITAL AND RESERVES			
Called up equity share capital	2	100	100
Profit and loss account		-	12,862
SHAREHOLDERS' FUNDS		<u>100</u>	<u>12,962</u>

The director states 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 Section 358 is complied with;
- no notice under subsection (1) of Section 334 has, in accordance with the subsection (2) of that section, been served on the company;
- they acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and to 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 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.

The director has relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

These abridged financial statements were approved and signed by the director and authorised for issue on 6 November 2025.

Mr C Cadden
Director

QUALIFI DIGITAL LIMITED
NOTES TO THE ABRIDGED ACCOUNTS
YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board, as promulgated by the Institute of Chartered Accountants in Ireland, and the Companies Act 2014.

Cash flow statement

The director has taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the Year.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting.

Foreign currencies

Assets and liabilities in foreign currencies are translated into Euro at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into Euro at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

2. SHARE CAPITAL

Authorised share capital:

	2025	2024
	€	€
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>

Allotted, called up and fully paid:

	2025		2024	
	No.	€	No.	€
Ordinary shares of €1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

QUALIFI DIGITAL LIMITED
NOTES TO THE ABRIDGED ACCOUNTS
YEAR ENDED 31 AUGUST 2025

3. APPROVAL OF SHAREHOLDERS' FINANCIAL STATEMENTS

The director of Qualifi Digital Limited approved these shareholders' financial statements on the 6 November 2025.