



O'Connor Pyne & Co. Limited

CHARTERED ACCOUNTANTS & STATUTORY AUDITORS
BUSINESS AND TAX ADVISORS

Company registration number 601712 (Ireland)

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AMPLIFY DIGITAL LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

DIRECTORS **TOMAS O'CONNOR** B.B.S., F.C.A., C.T.A. **CONOR PYNE** B.COMM., F.C.A. **ORIEL LAWTON** B.Sc Fin., A.C.A.

Registered to carry on audit work and authorised to carry on investment business by Chartered Accountants Ireland.

Company No: 647683



AMPLIFY DIGITAL LIMITED

COMPANY INFORMATION

Director	Sarah Dineen
Secretary	Aaron Gray
Company number	601712
Registered office and Business Address	Suaimhneas 11 Willowbank Church Road Blackrock Cork
Accountants	O'Connor Pyne & Co. Limited Chartered Accountants Joyce House Barrack Square Ballincollig Cork
Bankers	Allied Irish Bank Plc. Blackrock Road Cork

AMPLIFY DIGITAL LIMITED

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AMPLIFY DIGITAL LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 30 APRIL 2025

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 that law, the director has 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 (Generally accepted Accounting Practice in Ireland). Under company law, the director must not approve the financial statements unless she 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 that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She 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 which comprise the profit and loss account, the balance sheet, the statement of changes in equity and the related notes:

- The director approves these financial statements and confirms that she is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments 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 she has made available to O'Connor Pyne & Co. Limited, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of her knowledge and belief, the accounting records reflect all transactions of the company for the year ended 30 April 2025.

Signed on behalf of the board

Sarah Dineen
Director

14 January 2026

AMPLIFY DIGITAL LIMITED

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Intangible assets			-		-
Tangible assets	6		1,723		2,703
Current assets					
Debtors	7	3,086		-	
Cash at bank and in hand		-		10,323	
		<u>3,086</u>		<u>10,323</u>	
Creditors: amounts falling due within one year	8	<u>(67,878)</u>		<u>(84,069)</u>	
Net current liabilities			<u>(64,792)</u>		<u>(73,746)</u>
Net liabilities			<u>(63,069)</u>		<u>(71,043)</u>
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss reserves			<u>(63,169)</u>		<u>(71,143)</u>
Total equity			<u>(63,069)</u>		<u>(71,043)</u>

AMPLIFY DIGITAL LIMITED

BALANCE SHEET (CONTINUED)

AS AT 30 APRIL 2025

I, as director of Amplify Digital Limited, state that:

(a) The company is availing itself of the exemption from audit 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) The director acknowledges the obligations of the company, under the Companies Act 2014:

(i) 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 year; and

(ii) to otherwise comply with the provisions of this Act 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved and signed by the director and authorised for issue on 14 January 2026

Sarah Dineen

Director

AMPLIFY DIGITAL LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 APRIL 2025

	Share capital	Profit and loss reserves	Total
	€	€	€
Balance at 1 May 2023	100	118,669	118,769
Year ended 30 April 2024:			
Loss and total comprehensive income	-	(189,812)	(189,812)
Balance at 30 April 2024	100	(71,143)	(71,043)
Year ended 30 April 2025:			
Profit and total comprehensive income	-	7,974	7,974
Balance at 30 April 2025	100	(63,169)	(63,069)

AMPLIFY DIGITAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Company information

Amplify Digital Limited is a limited company domiciled and incorporated in Ireland. The registered office is Suaimhneas, 11 Willowbank, Church Road, Blackrock, Cork and its company registration number is 601712.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Revenue

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

1.3 Tangible fixed assets

Tangible fixed 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 and fittings	20% Straight Line
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The carrying value of tangible fixed assets are reviewed annually for impairment in period if events or changes in circumstances indicate the carrying value may not be recoverable.

1.4 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

AMPLIFY DIGITAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.5 Foreign exchange

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Going concern

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

3 Operating profit/(loss)

	2025	2024
	€	€
Operating profit/(loss) for the year is stated after charging:		
Depreciation of tangible fixed assets	980	1,132

4 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025	2024
Total	2	6

5 Director's remuneration and transactions

	2025	2024
	€	€
Remuneration for qualifying services	36,331	112,322

	2025	2024
	€	€
The following amounts are repayable to the director:		
Sarah Dineen	14,934	8,634

AMPLIFY DIGITAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

6 Tangible fixed assets

	Fixtures and fittings €
Cost	
At 1 May 2024 and 30 April 2025	8,063
Depreciation and impairment	
At 1 May 2024	5,360
Depreciation charged in the year	980
At 30 April 2025	6,340
Carrying amount	
At 30 April 2025	1,723
At 30 April 2024	2,703

7 Debtors

	2025 €	2024 €
Amounts falling due within one year:		
Corporation tax recoverable	3,086	-

8 Creditors: amounts falling due within one year

	2025 €	2024 €
	Notes	
Amounts owed to credit institutions	45,944	45,680
Other creditors including tax and social insurance	14,934	31,389
Accruals	7,000	7,000
	67,878	84,069

9 Events after the reporting date

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

10 Capital commitments

The company had no material capital commitments at the financial year ended 30 April 2025.

11 Controlling interest

Sarah Dineen, Director, owns 100% of the ordinary share capital of Amplify Digital Limited.

12 Approval of financial statements

The director approved the financial statements on 14 January 2026.