

**EAMEN MEDIA LIMITED**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**EAMEN MEDIA LIMITED**

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## **EAMEN MEDIA LIMITED**

### **COMPANY INFORMATION**

<b>Director</b>	Eamonn McManus (appointed 10 September 2024)
<b>Company secretary</b>	Sean McManus
<b>Registered number</b>	771601
<b>Registered office</b>	19 Ashigton Heath Navan Road Dublin Ireland D07 AE73
<b>Accountants</b>	Noone Casey Financial Services Limited Chartered Accountants 25 Herbert Place Dublin
<b>Bankers</b>	AIB Bank 64 Grafton Street Dublin

## EAMEN MEDIA LIMITED

### DIRECTOR'S RESPONSIBILITIES STATEMENT FOR THE PERIOD ENDED 31 DECEMBER 2025

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

Irish company law requires the director to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the director must not approve the financial statements unless he 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, of the profit or loss 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's financial statements 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 and enable them to ensure that the financial statements and Director's 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.

#### **Director's declaration on unaudited financial statements**

In relation to the financial statements as set out on page 10:

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The director confirms that he has made available to Noone Casey Financial Services Limited, Chartered Accountants, 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 his knowledge and belief, the accounting records reflect all the transactions of the Company for the period ended 31 December 2025.

On behalf of the board

**Eamonn McManus**  
Director

**Date: 3 March 2026**

## **EAMEN MEDIA LIMITED**

### **CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF EAMEN MEDIA LIMITED FOR THE PERIOD ENDED 31 DECEMBER 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Eamen Media Limited for the period ended 31 December 2025 which comprise the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the director of Eamen Media Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Eamen Media Limited that we have been engaged to compile, report to the Company's Director that we have done so and state those matters that we have agreed to state to the director of Eamen Media Limited in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Eamen Media Limited and its director for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 December 2025 your duty to ensure that Eamen Media Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Eamen Media Limited. You consider that Eamen Media Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit of the financial statements of Eamen Media Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

#### **Noone Casey Financial Services Limited**

Chartered Accountants

25 Herbert Place

Dublin

3 March 2026

**EAMEN MEDIA LIMITED**

**ABRIDGED BALANCE SHEET  
AS AT 31 DECEMBER 2025**

	Note		2025 €
<b>Fixed assets</b>			
Tangible assets			2,465
			2,465
<b>Current assets</b>			
Debtors: amounts falling due within one year	6	3,632	
Cash at bank and in hand		4,627	
		8,259	
Creditors: amounts falling due within one year		(10,674)	
<b>Net current (liabilities)/assets</b>			(2,415)
<b>Total assets less current liabilities</b>			50
<b>Net assets</b>			50
<b>Capital and reserves</b>			
Called up share capital presented as equity			100
Profit and loss account			(50)
<b>Shareholders' funds</b>			50

I, as director of Eamen Media Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state of the assets, liabilities and financial position of the Company at the end of its financial period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved:

**Eamonn McManus**  
Director

Date: 3 March 2026

The notes on pages 5 to 10 form part of these financial statements.

## EAMEN MEDIA LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

#### 1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Eamen Media Limited for the financial year ended 31 December 20Y1.

Eamen Media Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014 ), incorporated and registered in the Republic of Ireland (CRO number 771601). The Registered Office is 19 Ashigton Heath, Navan Road, Dublin 7, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

##### 2.2 Going concern

After reviewing the Company's results and projections as well as considering the impact of the current economic situation, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**2. Accounting policies (continued)**

**2.3 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Sale of goods**

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.4 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

**2.5 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

## EAMEN MEDIA LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

#### 2. Accounting policies (continued)

##### 2.5 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	25%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

##### 2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.8 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### 3. Employees

The average monthly number of employees, including the director, during the period was as follows:

	<b>31 December 2025 No.</b>
Director	<u><u>1</u></u>

**EAMEN MEDIA LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**4. Director's remuneration**

	31 December 2025 €
Director's emoluments	25,621
	25,621

**5. Tangible fixed assets**

	Office equipment €
<b>Cost or valuation</b>	
Additions	3,287
At 31 December 2025	3,287
<b>Depreciation</b>	
Charge for the period on owned assets	822
At 31 December 2025	822
<b>Net book value</b>	
At 31 December 2025	2,465

**6. Debtors**

	2025 €
Trade debtors	3,632
	3,632

**EAMEN MEDIA LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**7. Cash and cash equivalents**

	<b>2025</b>
	<b>€</b>
Cash at bank and in hand	4,627
	4,627
	4,627

**8. Creditors: Amounts falling due within one year**

	<b>2025</b>
	<b>€</b>
Corporation tax	51
Taxation and social insurance	3,239
Other creditors	5,384
Accruals	2,000
	10,674
	10,674

**9. Financial instruments**

	<b>2025</b>
	<b>€</b>
<b>Financial assets</b>	
Financial assets measured at fair value through profit or loss	4,627
	4,627

Financial assets measured at fair value through profit or loss comprise of cash in bank and at hand.

**10. Appropriation of Profit and loss account**

	<b>2025</b>
	<b>€</b>
Profit / (Loss) for the period	(50)
<b>At 31 December</b>	<b>(50)</b>
	<b>(50)</b>

**11. Capital commitments**

At the reporting date, the Company had no capital commitments.

**EAMEN MEDIA LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**12. Post balance sheet events**

There were no events after the reporting period that require adjustment to, or disclosure in, these financial statements.

**13. Approval of financial statements**

The director approved these financial statements for issue on 3 March 2026