

**Ethos Multimedia Limited**  
**Abridged financial statements**  
**for the year ended 30 June 2025**

**Registered No. 328454**

## Ethos Multimedia Limited

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**Ethos Multimedia Limited**

**Company Information**

<b>Directors</b>	John Harrington Karina Harrington
<b>Secretary</b>	John Harrington
<b>Company Number</b>	328454
<b>Registered Office</b>	Coonagh Road Coonagh Co. Limerick
<b>Business Address</b>	Coonagh Road Coonagh Co. Limerick
<b>Accountants</b>	Derry Corbett and Company Limited Accountants and Business Consultants Ducart Suite Castletroy Park Commercial complex Castletroy Limerick
<b>Bankers</b>	Bank of Ireland O'Connell Street Limerick
<b>Solicitors</b>	Sweeney McGann Solicitors O'Connell Street Limerick

## **Ethos Multimedia Limited**

### **Directors' responsibilities statement**

The directors are responsible for preparing the annual 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 company law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve 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, and profit and loss for the financial year and otherwise comply with the Companies Act.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies 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 the 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 and enable the financial statements to be audited. 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.

### **Directors statement on the unaudited financial statements**

In relation to the statutory financial statements as set out on pages 8 to 14:

The directors approve these statutory financial statements and confirm that they are 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 directors confirm that they have made available to Derry Corbett and Company Limited, the company's accounting records and provided all the information necessary for the compilation of the financial statements. The directors confirm to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 June 2025.

On behalf of the Board on the 18 September 2025.

**John Harrington**  
Director

**Karina Harrington**  
Director

## Ethos Multimedia Limited

### STATEMENT OF ACCOUNTING POLICIES

#### 1. General Information

Ethos Multimedia Limited is a company limited by shares and is Incorporated in the Republic of Ireland, with its registered address at Coonagh Road, Coonagh, Co. Limerick.

#### 2. Basis of Preparation of the financial statements

The Statutory financial statements have been prepared in accordance with Section 1A of the Financial Reporting Standard 102 ("FRS 102"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014.

The company qualifies as a small company as defined by Section 280A of the Act, in respect of the financial year and has applied the rules of the "small companies regime" in accordance with Section 280C of the Act and Section 1A of FRS 102.

#### Functional Currency

The functional currency of the financial statements is the euro.

#### Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

#### Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	12.50%	straight line
Fixtures & fittings	-	12.50%	straight line

At each accounting date, non-financial assets not carried at fair values are assessed to determine whether there is a indication that the asset may be impaired. Where there is such an indication the recoverable amount is compared to the carrying amount of the asset. If the recoverable amount of an asset is less than the carrying amount the asset is reduced to its recoverable amount.

#### Revenue Recognition

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, 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 economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

## **Ethos Multimedia Limited**

### **Financial assets, liabilities and instruments**

The company has chosen to adopt Sections 11 and 12 of FRS 102 in respect of financial instruments.

### **Financial Assets**

Basic financial assets, including trade and other receivables, cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

### **Financial Liabilities**

Basic financial liabilities, including trade and other payables are recognised at transaction price, unless the arrangement constitutes a financing transaction where the debt instrument is measured at present value of future receipts discounted at a market rate of interest.

### **Taxation**

Current tax is the amount of corporation tax payable on the taxable profit for the year or prior years. Tax is calculated using tax rates and laws that have been enacted or substantively enacted by the reporting date.

### **Deferred taxation**

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

### **3. Significant Accounting Judgements**

Management is required to make judgements in applying the company's accounting policies. The key judgement made in these financial statements is that debtors disclosed in note 7 are adequately stated.

**Ethos Multimedia Limited**

**Abridged Balance sheet as at 30 June 2025**

	Notes	€	2025 €	€	2024 €
<b>Fixed Assets</b>					
Tangible assets	1		4,580		6,084
<b>Current Assets</b>					
Debtors	2	50,467		34,518	
Cash at bank		19,321		33,760	
		69,788		68,278	
<b>Creditors: amounts falling due within one year</b>	3	(12,008)		(56,151)	
<b>Net Current assets</b>			57,780		12,127
<b>Net Assets</b>			<b>62,360</b>		<b>18,211</b>
<b>Capital and Reserves</b>					
Called up share capital	4		100		100
Profit and loss account			62,260		18,111
			<b>62,360</b>		<b>18,211</b>

We, as directors of Ethos Multimedia 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 is complied with,

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

(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 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.

(e) the company has relied upon 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.

The financial statements were approved by the board on 18 September 2025 and signed on its behalf by:

**John Harrington**  
Director

**Karina Harrington**  
Director

**Ethos Multimedia Limited**

**Notes to the Abridged Financial Statements for the year ended 30 June 2025**

**1. Tangible assets**

	<b>Total</b>
	<b>€</b>
<b>Cost</b>	
At 1 July 2024	12,628
Additions	-
At 30 June 2025	12,628
<b>Depreciation</b>	
At 1 July 2024	6,544
Charge for the year	1,504
At 30 June 2025	8,048
<b>Net book values</b>	
At 1 July 2024	6,084
<b>At 30 June 2025</b>	<b>4,580</b>

**2. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Trade debtors	15,191	10,812
Withholding tax	33,053	18,562
Other debtors	2,223	5,144
	<b>50,467</b>	<b>34,518</b>

**3. Share Capital**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
100,000 ordinary shares of €1 each	<b>100,000</b>	<b>100,000</b>
<b>Allotted, called up and fully paid equity</b>		
100 ordinary shares of €1 each	100	100

**4. Directors and their interests**

The directors who served during the year and their interests in the company are as stated below:

	<b>2025</b>	<b>2024</b>
	<b>Ordinary shares</b>	<b>Ordinary shares</b>
John Harrington	50	50
Karina Harrington	50	50
	100	100

**5. Approval of financial statements**

The financial statements were approved by the Board on 18 September 2025.