

# Unaudited Abridged Financial Statements

## Tempura Communications Ireland Limited

---

For the financial year ended 30 June 2023

## Company Information

<b>Directors</b>	David William Light (resigned 29 April 2024) Matthew Light Anthony Richard Lee (appointed 29 April 2024) Alexander Phillips (appointed 29 April 2024)
<b>Company secretary</b>	Anthony Lee (appointed 29 April 2024) David William Light (resigned 29 April 2024)
<b>Registered number</b>	498828
<b>Registered office</b>	Skybridge House Corballis Road North Dublin Airport Swords Co. Dublin
<b>Business address</b>	Unit 409 Q House 76 Furze Road Sandyford Industrial Estate Dublin 18
<b>Bankers</b>	Bank of Ireland Nothorn Cross Units 2 & 3 Burnell Green Malahide Road Dublin 17

# Contents

	Page
<b>Abridged statement of financial position</b>	1 - 2
<b>Notes to the abridged financial statements</b>	3 - 9

# Abridged statement of financial position

As at 30 June 2023

	Note	2023 €	2022 €
<b>Current assets</b>			
Stocks	7	-	18,111
Debtors: amounts falling due within one year	8	212,678	185,205
Cash at bank and in hand	9	72,324	80,577
		<u>285,002</u>	<u>283,893</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	10	(30,755)	(36,760)
		<u>254,247</u>	<u>247,133</u>
<b>Net assets</b>			
<b>Capital and reserves</b>			
Called up share capital presented as equity	11	100	100
Profit and loss account	12	254,147	247,033
		<u>254,247</u>	<u>247,133</u>
<b>Shareholders' funds</b>			
		<u>254,247</u>	<u>247,133</u>

We, as directors of Tempura Communications Ireland Limited, state that:

- these financial statements have been prepared in accordance with the small companies regime.
- 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 the conditions specified in section 358 are satisfied.
- the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- 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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- 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 have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A for small entities.

# Abridged statement of financial position (continued)

As at 30 June 2023

The financial statements were approved and authorised for issue by the board:

**Anthony Richard Lee**  
Director

**Matthew Light**  
Director

Date: 16 July 2025

The notes on pages 3 to 9 form part of these financial statements.

# Notes to the abridged financial statements

For the financial year ended 30 June 2023

## 1. General information

Tempura Communications Ireland Limited is a company limited by shares, registered under the CRO number 498828 and incorporated in the Republic of Ireland. The Company's registered office is at Skybridge House, Dublin Airport, Swords, Co Dublin.

## 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 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.

The financial statements are presented in Euro (€).

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

### 2.2 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.

# Notes to the abridged financial statements

For the financial year ended 30 June 2023

## 2. Accounting policies (continued)

### 2.2 Revenue (continued)

#### 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.

### 2.3 Foreign currency translation

#### Functional and presentation currency

The Company's functional and presentational currency is Euros.

#### Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of comprehensive income within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

### 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 reporting date in the countries where the Company operates and generates income.

# Notes to the abridged financial statements

For the financial year ended 30 June 2023

## 2. Accounting policies (continued)

### 2.4 Taxation (continued)

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

### 2.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

### 2.6 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, inclusive 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 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each financial year for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

# Notes to the abridged financial statements

For the financial year ended 30 June 2023

## 2. Accounting policies (continued)

### 2.8 Financial instruments (continued)

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

### 2.9 Creditors

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

## 3. Going concern

After reviewing the Company's forecasts and projections, 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.

## 4. Judgments in applying accounting policies and key sources of estimation uncertainty

When preparing the financial statements, management undertakes a number of judgments, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses. There are no items in the financial statements where these judgments and estimates have been made.

## 5. Profit for the financial year before taxation

The operating profit is stated after charging:

	2023	2022
	€	€
Exchange differences	(5,452)	(6,145)

## 6. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2022: €Nil).

## Notes to the abridged financial statements

For the financial year ended 30 June 2023

### 7. Stocks

	2023 €	2022 €
Goods for resale	-	18,111

There are no material differences between the replacement cost of stock and the Balance sheet amounts.

### 8. Debtors

	2023 €	2022 €
Trade debtors	13,112	73,734
Amounts owed by group undertakings	197,520	105,126
Corporation tax repayable	-	4,147
VAT recoverable	2,046	2,198
	<u>212,678</u>	<u>185,205</u>

Amounts owed by group undertakings are unsecured, interest free and repayable on demand.

### 9. Cash and cash equivalents

	2023 €	2022 €
Cash at bank and in hand	72,324	80,577

### 10. Creditors: Amounts falling due within one year

	2023 €	2022 €
Trade creditors	7,032	27,580
Corporation tax	9,563	-
Accruals	14,160	7,650
Deferred income	-	1,530
	<u>30,755</u>	<u>36,760</u>

The terms of the accruals and deferred income are based on the underlying contracts.

Amounts owed by group undertakings are unsecured, interest free and repayable on demand.

# Notes to the abridged financial statements

For the financial year ended 30 June 2023

## 11. Share capital

	2023 €	2022 €
<b>Shares presented as equity</b>		
<b>Authorised</b>		
1,000,000 Ordinary shares of €1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

## 12. Reserves

### Profit and loss account

Includes all current and prior period retained profit and losses.

## 13. Appropriation of Profit and loss account

	2023 €	2022 €
Profit and loss account brought forward at the beginning of the financial year	247,033	196,395
Profit for the financial year	7,114	50,638
<b>Profit and loss account carried forward at the end of the financial year</b>	<u>254,147</u>	<u>247,033</u>

## 14. Related party transactions

The Company has availed of the exemption provided in FRS102 section 33, "Related Party Disclosures" for subsidiary undertakings, 90% or more of whose voting rights are controlled within the group, from the requirements to give details of transactions with entities that are part of the group or investees of the group qualifying as related parties.

## 15. Post balance sheet events

On 29th April 2024, Northamber PLC, a public listed company incorporated and domiciled in England and Wales and listed on the London Stock Exchange on the Alternative Investment Market acquired 100% of the parent company, Tempura Communications Ltd.

There have been no other significant events affecting the Company since the financial year end.

# Notes to the abridged financial statements

For the financial year ended 30 June 2023

## **16. Controlling party**

The Company is a wholly owned subsidiary of Tempura Communications Limited, a company incorporated in the United Kingdom.

## **17. Approval of financial statements**

The board of directors approved these financial statements for issue on 16 July 2025