

Company Number: 655372

**Cloud 9 BB Designated Activity Company**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# Cloud 9 BB Designated Activity Company

## CONTENTS

	<b>Page</b>
Directors' Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 8

# **Cloud 9 BB Designated Activity Company**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2025

The directors are responsible for preparing the 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 that law, the directors have 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. Under company law, the directors must not approve the 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 date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements 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 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. 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.

**Signed on behalf of the board**

**Brett Macias**  
Director

**11 March 2026**

**Niall Dempsey**  
Director

**11 March 2026**

# Cloud 9 BB Designated Activity Company

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash at bank and in hand		35,238	25,395
<b>Creditors: amounts falling due within one year</b>	<b>5</b>	<b>(3,421)</b>	<b>(4,633)</b>
<b>Net Current Assets</b>		<b>31,817</b>	<b>20,762</b>
<b>Total Assets less Current Liabilities</b>		<b>31,817</b>	<b>20,762</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		31,717	20,662
<b>Shareholders' Funds</b>		<b>31,817</b>	<b>20,762</b>

We as Directors of Cloud 9 BB Designated Activity Company, 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 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) 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 financial 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,

(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.

**Approved by the board on 11 March 2026 and signed on its behalf by:**

**Brett Macias**  
Director

**Niall Dempsey**  
Director

**Cloud 9 BB Designated Activity Company**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 December 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 January 2024</b>	100	7,211	7,311
Profit for the financial year	-	13,451	13,451
<b>At 31 December 2024</b>	100	20,662	20,762
Profit for the financial year	-	11,055	11,055
<b>At 31 December 2025</b>	<b>100</b>	<b>31,717</b>	<b>31,817</b>

# Cloud 9 BB Designated Activity Company

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Cloud 9 BB Designated Activity Company is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 655372. The registered office of the company is Barrack Street, Carlow, Co. Carlow, R93 TX7, Ireland. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Turnover

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

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

#### Ordinary share capital

The ordinary share capital of the company is presented as equity.

### 3. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025 Number	2024 Number
Administration	<u>1</u>	<u>1</u>

## Cloud 9 BB Designated Activity Company

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

<b>4. Tax on profit</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>(a) Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax at 12.50% (2024 - 12.50%) (Note 4 (b))	<u><b>1,828</b></u>	<u>1,497</u>
<b>(b) Factors affecting tax charge for the financial year</b>		
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:		
	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit taxable at 12.50%	<u><b>12,883</b></u>	<u>14,948</u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	<b>1,610</b>	1,869
<b>Effects of:</b>		
Expenses not deductible for tax purposes	<b>218</b>	-
Utilisation of tax losses	<u>-</u>	<u>(372)</u>
Total tax charge for the financial year (Note 4 (a))	<u><b>1,828</b></u>	<u>1,497</u>
<b>5. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation	<b>942</b>	2,154
Directors' current accounts (Note 8)	<b>729</b>	729
Accruals	<u><b>1,750</b></u>	<u>1,750</u>
	<u><b>3,421</b></u>	<u>4,633</u>
<b>6. Profit and loss account</b>		
	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 January 2025	<b>20,662</b>	7,211
Profit for the financial year	<u><b>11,055</b></u>	<u>13,451</u>
At 31 December 2025	<u><b>31,717</b></u>	<u>20,662</u>
<b>7. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
<b>8. Directors' remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration	<u><b>45,599</b></u>	<u>34,867</u>

**Cloud 9 BB Designated Activity Company**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	€	€
Brett Macias	<b>729</b>	729

**9. Post-Balance Sheet Events**

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

**10. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 11 March 2026.