

Company registration number: 675294

DESDEMONA LIMITED

Unaudited financial statements

for the financial year ended 31 December 2025

DESDEMONA LIMITED
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DESDEMONA LIMITED
Directors and other information

Directors	Amy O'Sullivan
Secretary	Claire McWhinnie
Company number	675294
Registered office	DESDEMONA LIMITED 20 HARCOURT STREET DUBLIN DUBLIN D02 H364
Business address	20 HARCOURT STREET DUBLIN DUBLIN D02 H364

DESDEMONA LIMITED

Directors report

The directors present their annual report and the unaudited financial statements of the company for the financial year ended 31 December 2025.

Principal activities

Operation of online subscription - based web portals.

Results of the year

During the financial year the company made a profit of €18,650 (2024: €2,611). The directors have not paid any dividends or recommended payment of a final dividend.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Amy O'Sullivan

Director and secretary and their interests

The directors and secretary at the financial year end and their interests in shares in the company were as follows:

	At 31/12/2025 Number	At 01/01/2025 Number
Directors		
Amy O'Sullivan	100	100
Company Secretary		
Claire McWhinnie	-	-

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 and 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 20 Harcourt Street, Dublin, D02 H364.

This report was approved by the board of directors on 30/03/2026 and signed on behalf of the board by:



Amy O'Sullivan
Director

DESDEMONA LIMITED

Directors responsibilities statement

The directors are responsible for preparing the directors report and the financial statements in accordance with Irish law and regulations.

The directors have elected to prepare the financial statements under Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. The financial statements 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.

In preparing these 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 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.



Amy O'Sullivan

Director

Date: 30/03/2026

DESDEMONA LIMITED
Profit and loss account
Financial year ended 31 December 2025

	Note	2025 Eur	2024 Eur
Turnover		2,445,017	2,195,960
Cost of Sales		(2,383,745)	(2,178,466)
Gross Profit		<u>61,272</u>	<u>17,494</u>
Administrative expenses		(39,958)	(14,883)
Operating profit		<u>21,314</u>	<u>2,611</u>
Profit before taxation		<u>21,314</u>	<u>2,611</u>
Tax on profit		(2,664)	-
Profit for the financial year		<u><u>18,650</u></u>	<u><u>2,611</u></u>

DESDEMONA LIMITED
Balance sheet
Financial year ended 31 December 2025


	Note	2025		2024	
		Eur	Eur	Eur	Eur
Current assets					
Debtors	6	190,260		255,193	
Cash at bank and in hand		<u>40,510</u>		<u>66,725</u>	
		<u>230,770</u>		<u>321,918</u>	
Creditors: amounts falling due within one year					
	7	<u>168,738</u>		<u>278,536</u>	
Net current assets			<u>62,032</u>		<u>43,382</u>
Total net assets			<u>62,032</u>		<u>43,382</u>
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			<u>61,932</u>		<u>43,282</u>
Total shareholder funds			<u>62,032</u>		<u>43,382</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland.

We as directors of DESDEMONA LIMITED state that:

- 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 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2); and
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

These financial statements were approved by the board of directors on 30/03/2026 and signed on behalf of the board by:


 AMY O'SULLIVAN
 Director

DESDEMONA LIMITED
Statement of changes in equity
Financial year ended 31 December 2025

	Called up share capital Eur	Profit and loss account Eur	Total Eur
At 1 January 2024	<u>100</u>	<u>40,671</u>	<u>40,771</u>
Profit for the financial year		2,611	2,611
At 31 December 2024	<u>100</u>	<u>43,282</u>	<u>43,382</u>
At 1 January 2025	<u>100</u>	<u>43,282</u>	<u>43,382</u>
Profit for the financial year		18,650	18,650
At 31 December 2025	<u>100</u>	<u>61,932</u>	<u>62,032</u>

DESDEMONA LIMITED
Notes to the financial statements
Financial year ended 31 December 2025

1 General information

The company is a private company limited by shares, registered in Republic of Ireland. The address of the registered office is 20 Harcourt Street, Dublin, D02 H364.

2 Statement of Compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3 Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover represents the amount receivable for access to online platforms and services provided during the financial year ,excluding value added tax.

Revenue is recognised as the services are provided to customers.

Taxation

The taxation expense represents the aggregate amount of current tax recognised in the reporting period. Tax is recognised in the Profit and loss account. No deferred tax asset has been recognised in respect of tax losses carried forward as the recovery of these amounts is uncertain.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Financial instruments

The company has elected to apply the provisions of Section 11 of FRS 102 in respect of financial instruments. Financial assets and liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

Basic financial assets, including trade debtors and cash at bank, are initially recognised at transaction price and subsequently measured at amortised cost, less any impairment.

DESDEMONA LIMITED
Notes to the financial statements (continued)
Financial year ended 31 December 2025

3 Accounting policies and measurement bases (continued)

Financial instruments (continued)

Basic financial liabilities, including trade creditors, are initially recognised at transaction price and subsequently measured at amortised cost.

Trade debtors are assessed for impairment at each reporting date.

4 Staff Costs

The average number of persons employed by the company during the financial year, including directors was 2 (2024: 2)

The aggregate payroll costs incurred during the financial year were:

	2025 Eur	2024 Eur
Wages & Salaries	<u>11,155</u>	<u>11,128</u>

5 Directors remuneration

The directors aggregate remuneration was as follows:

	2025 Eur	2024 Eur
Emoluments in respect of qualifying services	<u>7,644</u>	<u>7,602</u>

	2025 Eur	2024 Eur
At the start of the financial year	<u>43,282</u>	<u>40,671</u>
Profit for the financial year	<u>18,650</u>	<u>2,611</u>
At the end of the financial year	<u>61,932</u>	<u>43,282</u>

DESDEMONA LIMITED
Notes to the financial statements (continued)
Financial year ended 31 December 2025

6 Debtors

	2025	2024
	Eur	Eur
Trade debtors	185,829	248,298
Other debtors	100	100
Prepayments	4,331	6,795
	<u>190,260</u>	<u>255,193</u>

7 Creditors: amounts falling due within one year

	2025	2024
	Eur	Eur
Trade creditors	4,128	1,304
Other creditors including tax and social insurance	156,294	268,642
Accruals	8,316	8,590
	<u>168,738</u>	<u>278,536</u>

8 Approval of financial statements

The board of directors approved these financial statements for issue on

DESDEMONA LIMITED

The following pages do not form part of the statutory accounts

DESDEMONA LIMITED
Detailed profit and loss account
Financial year ended 31 December 2025

	2025 Eur	2024 Eur
Turnover		
Sales	2,445,017	2,195,960
Cost of Sales		
Direct Costs	(2,383,745)	(2,178,466)
Gross Profit	<u>61,272</u>	<u>17,494</u>
Gross profit percentage	2.5%	0.8%
Overheads		
Administrative expenses		
Wages & Salaries	(11,155)	(11,128)
Rent payable	(2,988)	(2,988)
Insurance	(1,414)	(1,439)
Printing, postage and stationery	(439)	(444)
Computer Costs	(395)	(378)
Legal, professional and accountancy fees	(1,690)	(860)
Bank charges	(1,916)	(974)
General expenses	(19,961)	3,327
	<u>(39,958)</u>	<u>(14,883)</u>
Operating profit	<u>21,314</u>	<u>2,611</u>
Operating profit percentage	0.9%	0.1%
Profit before taxation	<u><u>21,314</u></u>	<u><u>2,611</u></u>
Tax on profit	(2,664)	-
Profit for the financial year	<u><u>18,650</u></u>	<u><u>2,611</u></u>