

Company registration number: 586026

Transnational Communications Limited

Unaudited financial statements

for the financial year ended 31 August 2025

Transnational Communications Limited

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Transnational Communications Limited

Directors and other information

Directors	Naoto Nishio Mary Reidy
Secretary	Mary Reidy
Company number	586026
Registered office	104 Costa na Mara Oranmore Co. Galway
Business address	104 Costa na Mara Oranmore Co. Galway
Accountants	Christina Doohan & Co. 45 Parnell Street (Car Park) Ennis Co Clare
Bankers	Bank of Ireland Oranmore Co. Galway

Transnational Communications Limited

Directors report

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

Mary Reidy

Principal activities

The principal activity is that of a translation company.

Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

Directors 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 31/08/25 Number	At 01/09/24 Number
Directors:		
Naoto Nishio	100	100
Mary Reidy	-	-
Company secretary:		
Mary Reidy	-	-
	=====	=====

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 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 Oranmore, Co. Galway.

This report was approved by the board of directors on 3 March 2026 and signed on behalf of the board by:

.....
Naoto Nishio
Director

.....
Mary Reidy
Director

Transnational Communications Limited

Directors responsibilities statement

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 the 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 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 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.

Transnational Communications Limited

**Accountants' Report to the board of directors
on the Unaudited financial statements of Transnational Communications Limited**

We have compiled the financial statements which comprise the profit and loss account, statement of comprehensive income, balance sheet and related notes of Transnational Communications Limited for the financial year ended 31 August 2025.

Respective responsibilities of directors and accountants

As described on page 3 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Transnational Communications Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

.....
Christina Doohan & Co.
Chartered Accountants and Statutory Auditors

45 Parnell Street (Car Park)
Ennis
Co Clare

3 March 2026

Transnational Communications Limited

**Profit and loss account
Financial year ended 31 August 2025**

	Note	2025 €	2024 €
Turnover		75,468	78,796
Gross profit		<u>75,468</u>	<u>78,796</u>
Administrative expenses		(45,355)	(43,695)
Operating profit		<u>30,113</u>	<u>35,101</u>
Profit before taxation		<u>30,113</u>	<u>35,101</u>
Tax on profit		(3,764)	(3,833)
Profit for the financial year		<u><u>26,349</u></u>	<u><u>31,268</u></u>

The notes on pages 9 to 11 form part of these financial statements.

Transnational Communications Limited

**Statement of comprehensive income
Financial year ended 31/08/25**

	2025	2024
	€	€
Profit for the financial year	26,349	31,268
Remeasurement of the net defined benefit plan	-	84,885
Total comprehensive income for the financial year	<u>26,349</u>	<u>116,153</u>

Transnational Communications Limited

Balance sheet As at 31 August 2025

	Note	2025		2024	
		€	€	€	€
Current assets					
Debtors	7	-		6,960	
Cash at bank and in hand		150,555		117,012	
		<u>150,555</u>		<u>123,972</u>	
Creditors: amounts falling due within one year					
	8	<u>(7,953)</u>		<u>(7,719)</u>	
Net current assets		142,602		116,253	
Total assets less current liabilities		<u>142,602</u>		<u>116,253</u>	
Net assets		<u><u>142,602</u></u>		<u><u>116,253</u></u>	
Capital and reserves					
Called up share capital presented as equity		100		100	
Profit and loss account		142,502		116,153	
Shareholders funds		<u><u>142,602</u></u>		<u><u>116,253</u></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 Transnational Communications 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.

The notes on pages 9 to 11 form part of these financial statements.

Transnational Communications Limited

**Balance sheet (continued)
As at 31 August 2025**

These financial statements were approved by the board of directors on 3 March 2026 and signed on behalf of the board by:

Naoto Nishio
Director

Mary Reidy
Director

The notes on pages 9 to 11 form part of these financial statements.

Transnational Communications Limited

Notes to the financial statements Financial year ended 31 August 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 104 Costa na Mara, Oranmore, Co. Galway.

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 is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

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.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Transnational Communications Limited

Notes to the financial statements (continued)
Financial year ended 31 August 2025

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: 1).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	28,661	29,193
	<u>28,661</u>	<u>29,193</u>

5. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	28,661	29,193
	<u>28,661</u>	<u>29,193</u>

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	116,153	-
Profit for the financial year	26,349	31,268
Other movements	-	84,885
At the end of the financial year	<u>142,502</u>	<u>116,153</u>

7. Debtors

	2025	2024
	€	€
Other debtors	-	6,960
	<u>-</u>	<u>6,960</u>

8. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors including tax and social insurance	6,753	6,519
Accruals	1,200	1,200
	<u>7,953</u>	<u>7,719</u>

Transnational Communications Limited

Notes to the financial statements (continued)
Financial year ended 31 August 2025

9. Directors transactions

Director Loan

Name of director or other person	Naoto Nishio	
	2025	2024
	€	€
At the start of the financial year	6,960	9,845
Amounts repaid during the financial year	(6,960)	(2,885)
At the end of the financial year	<u>-</u>	<u>6,960</u>

10. Approval of financial statements

The board of directors approved these financial statements for issue on 3 March 2026.

Transnational Communications Limited

The following pages do not form part of the statutory accounts.

Transnational Communications Limited

**Detailed profit and loss account
Financial year ended 31 August 2025**

	2025	2024
	€	€
Turnover		
Sales	75,468	78,796
Gross profit	<u>75,468</u>	<u>78,796</u>
Administrative expenses		
Directors remuneration	28,661	29,193
Insurance	2,603	1,130
Repairs and maintenance	112	2,476
Telephone	1,023	875
Motor expenses	7,140	6,617
Travelling and subsistence	2,368	2,597
Accountancy fees	1,200	530
Bank charges	85	78
General expenses	1,882	2
Subscriptions	281	197
	<u>45,355</u>	<u>43,695</u>
Profit before taxation	<u><u>30,113</u></u>	<u><u>35,101</u></u>