

**Company Number: 544371**

**FCS Technologies Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# FCS Technologies Limited

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# FCS Technologies Limited

## DIRECTORS AND OTHER INFORMATION

### Directors

Robert Taylor (Appointed 14 May 2025)  
Robert den Drijver (Appointed 14 May 2025, Resigned  
30 November 2025)  
Jeremy Rossen (Appointed 14 May 2025)  
Jeff Davies (Appointed 14 May 2025)  
Ian Burgess (Resigned 14 May 2025)  
Brian Bardin (Resigned 14 May 2025)  
Patrick Sheehan (Resigned 31 December 2024)

### Company Secretary

Jeremy Rossen (Appointed 14 May 2025)  
Ian Burgess (Resigned 14 May 2025)

### Company Number

544371

### Registered Office

First Floor, Riverside Two  
43 - 49 Sir John Rogerson's Quay  
Dublin 2  
Dublin  
D02 KV60  
Ireland

### Business Address

Pembroke Hall  
38 - 39 Fitzwilliam Square  
Dublin 2

### Accountants

BCA Tax & Business Consultants Limited  
Chartered Accountants  
Clonminch Hi-Technology Park  
Clonminch Road  
Tullamore  
Co. Offaly

# FCS Technologies Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The directors made the following statement in respect of the unaudited financial statements:

### "General responsibilities

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", applying Section 1A of that Standard, 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.

### Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The directors approve these 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 BCA Tax & Business Consultants Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

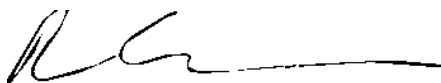
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

### Signed on behalf of the board



Jeff Davies  
Director

12 December 2025



Robert Taylor  
Director

12 December 2025

# FCS Technologies Limited

## BALANCE SHEET

as at 31 March 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Intangible assets	4	156,315	156,315
Investments	5	110,544	110,544
<b>Fixed Assets</b>		<b>266,859</b>	<b>266,859</b>
<b>Creditors: amounts falling due within one year</b>	<b>6</b>	<b>(6,861)</b>	<b>(5,499)</b>
<b>Net Current Liabilities</b>		<b>(6,861)</b>	<b>(5,499)</b>
<b>Total Assets less Current Liabilities</b>		<b>259,998</b>	<b>261,360</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		12,960	12,960
Share premium account	7	175,578	175,578
Retained earnings		71,460	72,822
<b>Equity attributable to owners of the company</b>		<b>259,998</b>	<b>261,360</b>

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

We as Directors of FCS Technologies 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 359 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),

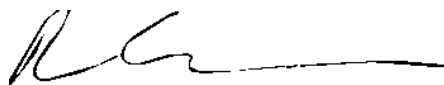
(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for 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 and the small companies' regime.

Approved by the board on 12 December 2025 and signed on its behalf by:



Jeff Davies  
Director



Robert Taylor  
Director

# FCS Technologies Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

FCS Technologies Limited is a company limited by shares incorporated in Ireland. First Floor, Riverside Two, 43 - 49 Sir John Rogerson's Quay, Dublin 2, Dublin, D02 KV60, Ireland is the registered office. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Pound (£) 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's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

#### Intangible assets

##### Intellectual Property

Acquired intellectual property assets are valued at cost less provisions for any permanent diminution in value. Expenditures to support and develop the Intellectual Property are expensed as incurred.

##### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

##### 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.

# FCS Technologies Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

### 4. Intangible assets

	<b>Intellectual Property £</b>
<b>Cost</b>	
At 1 April 2024	156,315
At 31 March 2025	156,315
<b>Net book value</b>	
At 31 March 2025	<b>156,315</b>
At 31 March 2024	156,315

Intellectual Property and intangible assets are carried at cost and are not depreciated. Intangible assets comprise the investment in the Intellectual Property Rights of email archiving solutions. Considerable amounts are expended in maintaining and improving the intellectual property. In consequence, no provision for diminution or amortisation is required.

### 5. Investments

	<b>Subsidiary undertakings shares £</b>	<b>Participating interests/ joint ventures shares £</b>	<b>Total £</b>
<b>Investments Cost</b>			
At 31 March 2025	110,534	10	110,544
<b>Net book value</b>			
At 31 March 2025	<b>110,534</b>	<b>10</b>	<b>110,544</b>
At 31 March 2024	110,534	10	110,544

### 6. Creditors Amounts falling due within one year

	<b>2025 £</b>	<b>2024 £</b>
Amounts owed to group undertakings	5,311	3,949
Accruals	1,550	1,550
	<b>6,861</b>	<b>5,499</b>

### 7. Income Statement

	<b>Share premium account £</b>	<b>Profit and loss account £</b>	<b>Total £</b>
At 1 April 2024	175,578	72,822	248,400
Loss for the financial year	-	(1,362)	(1,362)
At 31 March 2025	<b>175,578</b>	<b>71,460</b>	<b>247,038</b>

# **FCS Technologies Limited**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

### **8. Capital commitments**

The company had no material capital commitments at 31 March 2025.

### **9. Related party transactions**

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

### **10. Controlling interest**

The company's ultimate controlling party is Ziff Davis, Inc. by virtue of its beneficial ownership of 100% of the issued share capital.

### **11. Post-Balance Sheet Events**

In May 2025, J2 Global Ireland Limited acquired the shares of FCS Technologies Limited.

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

### **12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 12 December 2025.