DIGITAL BUSINESS SERVICES LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2025

Company No. 272230

DIGITAL BUSINESS SERVICES LIMITED
YEAR ENDED 31ST AUGUST 2025
DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and generally accepted accounting practices in Ireland including the accounting standards issued by the Financial Reporting Council, and published by Chartered Accountants Ireland.

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 Irish Generally Accepted Accounting Practice (Irish GAAP) which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. 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 those financial statements, the directors are required to :

- select suitable accounting policies and apply them consistently;
- make judgments 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 departures 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 and enable the financial statements to be audited if required. 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.

The directors confirm that in respect of the financial period, and in the financial statements, they have complied in full with their responsibilities as set out in this statement of directors responsibilities.

ON BEHALF OF THE BOARD

____________________________Director	___________________________Director
Karen Donaghy	Brendan Donaghy

Date: 28th March 2026.

DIGITAL BUSINESS SERVICES LIMITED
DIRECTORS' DECLARATION ON UN-AUDITED FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2025

In relation to the financial statements as set out on pages 3 to 7:

The directors approve the 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 judgments 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 Smith & Co. Chartered Accountants the company's accounting records and provided all the information and explanations 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 year ended 31st August 2025.

ON BEHALF OF THE BOARD

________________________Director	________________________Director
Karen Donaghy	Brendan Donaghy

Date: 28th March 2026.

DIGITAL BUSINESS SERVICES LIMITED
ABRIDGED BALANCE SHEET AS AT 31ST AUGUST 2025

	NOTE	2025 €	2024 €
FIXED ASSETS			
Tangible Assets	6	62,972	31,525
CURRENT ASSETS			
Stock	2	5,000	5,000
Debtors	3	133,972	129,765
Cash at Bank & at Hand		221,368	237,597
		360,340	372,362
CREDITORS:(AMOUNTS FALLING DUE WITHIN ONE YEAR)	4	123,146	107,244
NET CURRENT ASSETS / (LIABILITIES)		237,194	265,118
TOTAL ASSETS LESS CURRENT LIABILITIES		300,166	296,643
CREDITORS:(AMOUNTS FALLING DUE AFTER ONE YEAR)	5	20,462	4,128
TOTAL NET ASSETS/(LIABILITIES)		279,705	292,515
Represented By			
CAPITAL AND RESERVES			
Called Up Share Capital Presented As Equity	7	3	3
Profit & Loss Account		279,702	292,512
TOTAL SHAREHOLDERS FUNDS		279,705	292,515

We, as directors of Digital Business Services Limited state that:

a) the company is availing 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 it has satisfied the conditions specified in S.358 of the Act.

c) no notice under S.334(1)of the 2014 Act, has in accordance with S334(2) been served on the company, and

d) we acknowledge the obligations of the company under the Companies Act 2014 to keep adequate accounting records, and to 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 year, and to otherwise comply with the Companies Act 2014 relating to financial statements so far as they are applicable to the company;

e) we have relied on the specified exemption contained in S.352 Companies Act 2014, and 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 S.353 Companies Act 2014.

The financial statements have been prepared under the provisions of the small companies regime.
The abridged financial statements were approved by the Board of Directors for issue on 28th March 2026 and signed on it's behalf by:

Karen Donaghy

Brendan Donaghy

The notes on pages 4 to 7 form part of these accounts.

DIGITAL BUSINESS SERVICES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2025

1. STATEMENT OF 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.

a) Basis of Preparation

These financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with the Financial Reporting Standards as promulgated by Chartered Accountants Ireland, and Irish statute comprising the Companies Act 2014. These financial statements have been prepared on a going concern basis. FRS 102 Section 1A has been applied in the preparation of these financial statements including the exemption from producing a cash flow statement.

b) Turnover

Turnover represents net sales to customers and excludes VAT and similar taxes, and derives from the provision of goods and services falling within the company's ordinary activities.

c) Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the assets over their estimated useful lives at the following rates:

Equipment	20% Per Annum Straight Line
Motor Vehicles	20% Per Annum Straight Line

d) Lease & Hire Purchase Contracts

The capital cost of assets acquired under finance obligations is included in tangible assets and written off in line with other assets of similar class. The outstanding capital element of the finance obligations is included in creditors. Interest is charged to Profit & Loss over the primary finance period.

e) Stocks

Stocks are valued on a first in, first out basis at the lower of cost and net realisable value after making due allowance for any slow moving or obsolete items. Net realisable value comprises the actual or estimated selling price less all further costs of completion or costs to be incurred in marketing selling & distribution.

DIGITAL BUSINESS SERVICES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2025

f) Taxation and Deferred Taxation

The charge for taxation is based on the profit for the year, and is calculated in accordance with tax rates applying at the balance sheet date. Deferred taxation is recognised in respect of all material timing differences that have arisen but not reversed at the balance sheet date where transactions or events have occurred at that date which will result in an obligation to pay more, or a right to pay less, or receive more tax.

2. STOCKS

	2025	2024
	€	€
Raw Materials	5,000	5,000

3. DEBTORS

	2025	2024
Trade Debtors & Prepayments	133,972	129,765

4. CREDITORS : (AMOUNTS FALLING DUE WITHIN ONE YEAR)

	2025	2024
Trade Creditors and Accruals	60,756	52,228
VAT	46,812	39,430
Corporation Tax	380	400
PAYE & Related Taxes	5,085	5,283
Hire Purchase Agreements	10,113	9,903
	123,146	107,244

5. CREDITORS : (AMOUNTS FALLING DUE AFTER ONE YEAR)

	2025	2024
Hire Purchase Agreements		
- Payable One To Two Years	5,985	4,128
- Payable Two To Five Years	14,477	0
	20,462	4,128

DIGITAL BUSINESS SERVICES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2025

6. TANGIBLE FIXED ASSETS

	Equipment	Motor	Total
COST OR VALUATION	€	€	€
Balance 1st September 2024	395,505	76,498	472,003
Additions	0	52,386	52,386
Disposals	(87,491)	(56,542)	(144,033)
Balance 31st August 2025	308,014	72,342	380,356
ACCUMULATED DEPRECIATION			
Balance 1st September 2024	363,980	76,498	440,478
Disposals	(87,491)	(56,542)	(144,033)
Charge for Year	10,462	10,477	20,939
Balance 31st August 2025	286,951	30,433	317,384
NET BOOK VALUE			
Balance 31st August 2025	21,063	41,909	62,972
Balance 31st August 2024	31,525	0	31,525
Net Book Value of Financed Assets.	53,819	0	53,819

7. CALLED UP SHARE CAPITAL

	2025	2024
	€	€
Authorised: 100,000 €1.269738 Ordinary Shares	126,974	126,974
Issued: 2 €1.269738 Ordinary Shares	3	3

8. TRANSACTIONS WITH DIRECTORS AND RELATED PARTIES

The company had no transactions with directors or related parties in the current period or in the preceeding year.

DIGITAL BUSINESS SERVICES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2025

9. DIRECTORS' AND SECRETARY'S INTERESTS	2025	2024
The directors and secretary of the company hold the following interests in the share capital of the company:	€1.269738 Ord. Shares	€1.269738 Ord. Shares
Karen Donaghy	1	1
Brendan Donaghy	1	1
	2	2

These interests were held throughout the year and were still held at the date of approval of these financial statements.

10. STAFF COSTS AND NUMBERS		
	€	€
Employee costs during the period amounted to:		
Wages and Salaries	264,265	271,037
Pensions	33,600	33,600
Social Welfare Costs	14,002	13,757
	311,867	318,394
Directors Remuneration Included in the above	171,600	155,200
The average number of persons employed by the company during the period was:		
Sales & Administration (Including 2 Directors)	5	5

11. APPROVAL OF ACCOUNTS

The shareholders' accounts were approved by the Directors for issue on 28th March 2026.