

**Company registration number: 534193**

**Reportant Limited**

**Unaudited abridged financial statements**

**for the financial year ended 30 September 2025**

## Reportant Limited

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## **Reportant Limited**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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.

## Reportant Limited

### Balance sheet As at 30 September 2025

	Note	2025 €	€	2024 €	€
<b>Current assets</b>					
Debtors	7	273		-	
Cash at bank and in hand		11,781		12,010	
		<u>12,054</u>		<u>12,010</u>	
<b>Creditors: amounts falling due within one year</b>					
	8	<u>(2,058)</u>		<u>(3,021)</u>	
<b>Net current assets</b>			9,996		8,989
<b>Total assets less current liabilities</b>			<u>9,996</u>		<u>8,989</u>
<b>Net assets</b>			<u>9,996</u>		<u>8,989</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			9,896		8,889
<b>Shareholder funds</b>			<u>9,996</u>		<u>8,989</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 Reportant 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 shareholder 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);
- 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; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

**The notes on pages 4 to 8 form part of these abridged financial statements.**

**Reportant Limited**

**Balance sheet (continued)  
As at 30 September 2025**

Conor Fitzgerald  
Director

James Fitzgerald  
Director

**The notes on pages 4 to 8 form part of these abridged financial statements.**

## Reportant Limited

### Notes to the abridged financial statements Financial year ended 30 September 2025

#### 1. General information

The Company is a private company limited by shares, registered in Ireland. The address of the registered office is 1 Limeclin Grove, Walkinstown, Dublin 12. The Company's registration number is 534193.

The principal activity of the Company is the provision of Information Security Consultancy and Training services to various commercial sectors.

#### 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' and the Companies Act 2014.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Companies Act 2014.

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

##### Cashflow Statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

##### Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. 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.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period. When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

## Reportant Limited

### Notes to the abridged financial statements (continued) Financial year ended 30 September 2025

#### **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.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 25% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

## Reportant Limited

### Notes to the abridged financial statements (continued) Financial year ended 30 September 2025

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Cash and cash equivalents

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the Balance sheet.

#### Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### 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	20,800	12,000

#### 5. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	20,800	12,000

**Reportant Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30 September 2025**

**6. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	8,889	27,281
Profit/(loss) for the financial year	1,007	(18,392)
<b>At the end of the financial year</b>	<b>9,896</b>	<b>8,889</b>

**7. Debtors**

	<b>2025</b>	<b>2024</b>
	€	€
Other debtors	273	-
	<b>273</b>	<b>-</b>

**8. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Other creditors including tax and social insurance	82	1,090
Accruals	1,976	1,931
	<b>2,058</b>	<b>3,021</b>

**9. Directors transactions**

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	-	3,554
Amounts repaid during the financial year	-	(3,554)
At the end of the financial year	<b>-</b>	<b>-</b>

Disclosure for each director or other person is as follows:

**Conor Fitzgerald**

The director of the Company sometimes provides loans to the Company which are repayable upon demand

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	-	3,554
Amounts repaid during the financial year	-	(3,554)
At the end of the financial year	<b>-</b>	<b>-</b>

## **Reportant Limited**

### **Notes to the abridged financial statements (continued) Financial year ended 30 September 2025**

#### **10. Controlling party**

At the balance sheet date, the company regards Conor Fitzgerald by virtue of his 100% ownership of the issued share capital of the company as the controlling party of the company.

#### **11. Going Concern**

The company's balance sheet shows an excess of assets over liabilities in the current year and the financial statements have been prepared on a going concern basis. Having carefully considered the company's financial position, the diirector considers it appropriate to prepare the financial statements on a going concern basis.

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

The board of directors approved these abridged financial statements for issue on 30 January 2026.