

**Intercept Technologies Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 September 2025**

**Intercept Technologies Limited**  
**CONTENTS**

	<b>Page</b>
Balance Sheet	3
Notes to the Financial Statements	4 - 6

# Intercept Technologies Limited

## BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	5,036	1,824
<b>Current Assets</b>			
Debtors	6	239,554	141,118
Investments	7	69,052	57,361
Cash at bank and in hand		195,278	245,291
		503,884	443,770
<b>Creditors: amounts falling due within one year</b>	8	(152,124)	(86,525)
<b>Net Current Assets</b>		351,760	357,245
<b>Total Assets less Current Liabilities</b>		356,796	359,069
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	9	356,696	358,969
<b>Shareholders' Funds</b>		356,796	359,069

I as Director of Intercept 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 358 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) I 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 micro companies' regime.

**Approved by the board on 20 February 2026 and signed on its behalf by:**

**Joseph McCann**  
Director

# Intercept Technologies Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 1. General Information

Intercept Technologies Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 634294. The registered office of the company is Pembroke House, 28-32 Pembroke Street Upper, Dublin 2, Co Dublin, D02 EK84 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) 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 financial year ended 30 September 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

Turnover comprises the invoice value of goods and services supplied by the company, exclusive of trade discounts and value added tax.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	25% Straight line
----------------------------------	---	-------------------

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Investments

Current asset investments are stated at the lower of cost and net realisable value.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### 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.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

## Intercept Technologies Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 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.

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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.

<b>3. Operating (loss)/profit</b>	<b>2025</b>	2024
	€	€
<b>Operating (loss)/profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	2,930	1,394
Government grants received	(40,000)	-
	<u>2,930</u>	<u>1,394</u>
	<u>(40,000)</u>	<u>-</u>

### 4. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	<b>2025</b>	2024
	Number	Number
Director	1	1
Employees	2	2
	<u>3</u>	<u>3</u>

### 5. Tangible assets

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 October 2024	5,578	5,578
Additions	6,142	6,142
	<u>11,720</u>	<u>11,720</u>
At 30 September 2025	11,720	11,720
<b>Depreciation</b>		
At 1 October 2024	3,754	3,754
Charge for the financial year	2,930	2,930
	<u>6,684</u>	<u>6,684</u>
At 30 September 2025	6,684	6,684
<b>Net book value</b>		
At 30 September 2025	<u>5,036</u>	<u>5,036</u>
At 30 September 2024	<u>1,824</u>	<u>1,824</u>

## Intercept Technologies Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

<b>6. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	<b>147,538</b>	68,243
Other debtors	<b>197</b>	198
Taxation	<b>67,429</b>	52,722
Prepayments	<b>24,390</b>	19,955
	<u><b>239,554</b></u>	<u>141,118</u>
<b>7. Current asset investments</b>	<b>2025</b>	2024
	€	€
Other unlisted investments	<b>69,052</b>	57,361
	<u><b>69,052</b></u>	<u>57,361</u>
<b>8. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	<b>62,486</b>	14,610
Taxation	<b>83,217</b>	69,742
Director's current account	<b>6,421</b>	2,173
	<u><b>152,124</b></u>	<u>86,525</u>
<b>9. Profit and loss account</b>	<b>2025</b>	2024
	€	€
At 1 October 2024	<b>358,969</b>	286,188
(Loss)/profit for the financial year	<b>(2,273)</b>	72,781
At 30 September 2025	<u><b>356,696</b></u>	<u>358,969</u>

## 10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

## 11. Post-Balance Sheet Events

There have been no 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 on 20 February 2026.