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**TM.TECHNOLOGY LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**

**CRO NO:340144**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**Shiels & Company**

CHARTERED ACCOUNTANTS & REGISTERED AUDITORS

"the Hub" Nashville Park, Howth, D13 V0Y8

**TM.TECHNOLOGY LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**TM.TECHNOLOGY LIMITED**

**DIRECTORS AND OTHER INFORMATION**

**DIRECTORS:**

Antoinette Martin

**SECRETARY:**

ViVian Shiels

**ACCOUNTANTS:**

Shiels & Company  
Chartered Accountants  
"The Hub"  
Nashville Park  
Howth  
D13 V0Y8

**BANKERS:**

Bank of Ireland  
Whitehall  
Dublin 9

**REGISTERED OFFICE:**

"The Hub"  
Nashville Park  
Howth  
D13 V0Y8

**BUSINESS ADDRESS:**

Cul na H'arrigle  
Kilgobbin Road  
Sandyford  
Dublin 18

**COMPANY REGISTERED NUMBER:**

340144

## **TM.TECHNOLOGY LIMITED**

### **STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

#### **GENERAL RESPONSIBILITIES**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with the applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Chartered Accountants Ireland and FRS 102 applying section 1A of that Standard.

Irish Company law requires the directors to prepare financial statements for each financial period 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.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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**

The directors approve these financial statements as set out on pages 7 to 15 and confirm that they are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have made available to Shiels & Company Chartered Accountants, all the company's accounting records and provided all the information, books, or 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 year ended 31 March 2025.

#### **On behalf of the board**

*Antoinette Martin*

\_\_\_\_\_  
**Antoinette Martin**  
**Director**

**10th October 2025**

## **TM.TECHNOLOGY LIMITED**

### **STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2025**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### **BASIS OF PREPARATION**

The financial statements have been prepared on the going concern basis and in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statement giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board and FRS 102, applying section 1 A of that standard

#### **FINANCIAL STATEMENTS**

The Financial Statements are in respect of the entity TM. Technology Limited

#### **TURNOVER**

Turnover comprises the amounts, exclusive of value added tax and trade discounts, invoiced during the year by the business, in respect of child day care centre.

#### **GENERAL INFORMATION**

TM. Technology Limited is a limited Company, domiciled and incorporated in the Republic of Ireland. The registered office is "The Hub" Nashville Park, Howth D13 V0Y8 and it's company registration is 340144. The nature of the company's operations and it's principle activities are as set out above. The Financial Statements are demoninated in Euro, which is also the operating currency of the Company.

#### **FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets are stated at historic cost less accumulated depreciation.

The charge for depreciation is calculated to write down the cost of fixed assets to their estimated residual values by annual instalments over their expected useful lives.

The rates of depreciation are as follows;

Motor vehicles : 20% Straight Line  
Fixtures & fittings : 20% Straight Line

**TM.TECHNOLOGY LIMITED****BALANCE SHEET AS AT 31 MARCH 2025**

	Note	2025 €	2024 €
<b>ASSETS EMPLOYED:</b>			
<b>FIXED ASSETS</b>			
Tangible fixed assets		<u>32,500</u>	<u>300</u>
		<b>32,500</b>	300
<b>CURRENT ASSETS</b>			
Debtors		22,986	25,087
Cash at bank		<u>31,953</u>	<u>33,297</u>
		<b>54,939</b>	58,384
<b>CREDITORS</b> (amounts falling due within one year)	1	<u>(36,007)</u>	<u>(10,125)</u>
<b>NET CURRENT ASSETS</b>		<b>18,932</b>	48,259
<b>TOTAL NET ASSETS</b>		<u><u>51,432</u></u>	<u><u>48,559</u></u>
<b>FINANCED BY:</b>			
<b>SHARE CAPITAL</b>	2	100	100
<b>PROFIT AND LOSS ACCOUNT</b>		51,332	48,459
<b>SHAREHOLDERS FUNDS</b>		<u><u>51,432</u></u>	<u><u>48,559</u></u>

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 on the grounds that Section 358 is complied with. No notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that Section, been served on the company. The directors 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 provisions of the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

The company has relied on the specific 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 Companies Act 2014.

The Financial Statements were approved by the Directors on the :

**10th October 2025**

**On behalf of the board**

*Antoinette Martin*

Antoinette Martin  
Director

**TM. Technology Limited****STATEMENT OF CHANGES IN EQUITY****FOR THE YEAR ENDED 31 MARCH 2025**

	<b>Equity Share Capital</b>	<b>Retained Earnings</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
Balance at 1 April 2023	100	92,801	92,901
Loss for the year	-	(44,342)	(44,342)
Other Comprehensive Income	-	-	-
<b>Balance at 31 March 2024</b>	<b><u>100</u></b>	<b><u>48,459</u></b>	<b><u>48,559</u></b>
Balance at 1 April 2024	100	48,459	48,559
Profit for the year	-	2,873	2,873
Other comprehensive Income.	-	-	-
<b>Balance at 31 March 2025</b>	<b><u>100</u></b>	<b><u>51,332</u></b>	<b><u>51,432</u></b>

## **TM.TECHNOLOGY LIMITED**

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

#### **FOR THE YEAR ENDED 31 AUGUST 2021**

## **1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **a) Revenue recognition**

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales taxes or duty. The following criteria must also be met before revenue is recognised:

#### **Rendering of services**

Revenue from rendering of services is recognised in the accounting period in which the services are rendered when the outcome of contract can be estimated reliably.

#### **Interest income**

Interest income is recognised using the effective interest rate method.

### **b) Taxation**

Taxation expense for the period comprises current and deferred tax recognised in the reporting period. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

Current or deferred taxation assets and liabilities are not discounted.

#### **Current tax**

Current tax is the amount of tax payable in respect of the taxable profit for the year or prior years. Tax is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the period end.

Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

#### **Deferred tax**

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is recognised on all timing differences at the reporting date except for certain exceptions. Unrelieved tax losses and other deferred tax assets are only recognised when 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 tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

**TM.TECHNOLOGY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2021**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**c) Cash and cash equivalents**

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand, deposit held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**d) Financial Instruments**

The company has chosen to adopt the Sections 11 and 12 of FRS 102 in respect of financial instruments.

**Financial assets**

Basic financial assets, including trade and other receivables and cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the profit and loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss.

Financial assets are derecognised when the contractual rights to the cash flows for the asset expire or are settled; or substantially all the risks and rewards of the ownership of the asset are transferred to another party; or control on the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions on transfer.

**Financial liabilities**

Basic financial liabilities, including trade and other payables, overdrafts and amount due to group companies are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

**TM.TECHNOLOGY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2021**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**e) Borrowing cost**

All borrowing costs are recognised as an expense in the profit and loss account in the period in which they are incurred.

**f) 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.

**g) CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS**

The company made judgements, estimates and assumptions about the carrying amount of assets and liabilities that were not readily apparent from other sources in the application of the company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

**Critical judgements made in applying the company accounting policies**

Management is of the opinion that there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements.

**Key sources of estimation uncertainty**

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

## TM.TECHNOLOGY LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2025

##### GENERAL INFORMATION

The Financial Statements comprising the Profit and Loss Account, the Statement of Comprehensive Income, the Statement of Changes in Equity, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the individual financial statements of TM Technology Limited for the year ended March 2025. The registered office is The Hub Nashville Park Howth Co. Dublin, Company is located in two Centre. The Company's registration number is 525655 and that the Company is registered in Ireland.

<b>1. OTHER CREDITORS</b>	<b>2025</b>	<b>2024</b>
	€	€
Tax and social welfare included in other Creditors:		
PAYE	<b>6,036</b>	7,296
PRSI	<b>1,075</b>	1,105
Accruals	-	5,228
Corporation tax	-	(8,960)
	<b><u>7,111</u></b>	<b><u>4,669</u></b>
<b>2. CALLED UP SHARE CAPITAL</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised:</b>		
1,000,000 ordinary shares of €1.00 each	<b>1,000,000</b>	1,000,000
	<b><u>1,000,000</u></b>	<b><u>1,000,000</u></b>
<b>Allotted, called up and fully paid:</b>		
100 ordinary share of €1.00 each	<b>100</b>	100
	<b><u>100</u></b>	<b><u>100</u></b>

##### 3. INTERESTS OF DIRECTORS AND COMPANY SECRETARY

The directors and secretary who held office at 1 April 2024 and 31 March 2025 had no interest other than those shown below in the shares of the company:

	<b>Number</b>
Antoinette Martin      Ordinary shares of €1.00 each	100
	<b><u>100</u></b>

**TM.TECHNOLOGY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**4. INTERESTS OF DIRECTORS AND COMPANY SECRETARY (CONTINUED)**

*Material interest of directors in contracts with the company*

None of the Directors had any material interests in contracts with the Company during the Financial year.

	<b>2025</b>	2024
	€	€
Director salary during the year was	<u><u>75,972</u></u>	<u><u>75,972</u></u>

**5. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved by the board of directors on 10th October 2025.