

Company registration number: 653862

Extended Computer Supplies Limited
Unaudited abridged financial statements
For the Year ended
31st December 2025

Extended Computer Supplies Limited

Year Ended 31st December 2025

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Extended Computer Supplies Limited

Year Ended 31st December 2025

Directors and other information

Directors	Syed Aqdas Gillani Syeda Farwa
Secretary	Muhammad Salman Ahmed
Company number	653862
Registered office	Bohey, Drumlish Leitrim N39E802 Ireland
Accountants	Classic Accounts & IT Services Limited Rathleek Farm, Rathleek Dunboyne, Co. Meath A86RW73
Bankers	Allied Irish Bank West End Retail Park Blanchardstown Dublin 15

Extended Computer Supplies Limited

Year Ended 31st December 2025

Directors responsibilities statements

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.

Company law requires the directors to prepare financial statements for each financial period. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board

Syed Aqdas Gillani
Director

Syeda Farwa
Director

Date: 20th February 2026

Extended Computer Supplies Limited

Year Ended 31st December 2025

Accountants' Report to the directors

on the Unaudited financial statements of Extended Computer Supplies Limited

In accordance with the instructions given to us, we have compiled without carrying out an audit, the financial statements of Extended Computer Supplies Ltd which comprise the Profit and Loss Account, the Balance Sheet and the related notes of Extended Computer Supplies Ltd from the accounting records and information and explanations you have given to us.

This report is made to the Company's directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Directors, as a body, for our work, or for this report.

Respective responsibilities of directors and accountants

The company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2025 and its loss for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014. It is our responsibility to compile the financial statements of Extended Computer Supplies Ltd from the accounting records, information and explanations supplied to us by the directors.

Scope of work

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies – ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services – Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements

You have acknowledged on the balance sheet for the year ended 31st December 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that 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 under the Companies Acts 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

Classic Accounts & IT Services Limited

Rathleek Farm, Rathleek

Dunboyne

Co. Meath

Date: 20th February 2026

Extended Computer Supplies Limited

Year Ended 31st December 2025

Balance Sheet

Note	Year Ended 31/12/2025 €	Year Ended 31/12/2024 €
Current Assets		
Debtors	6,454	5,105
Stock	1,900	1,200
Cash at bank and in hand	31,293	28,200
	39,647	34,505
Creditors: amounts falling due within one year	(5,790)	(73)
	=====	=====
Net Assets less current liabilities	33,857	34,432
	=====	=====
Capital and reserves		
Called up share capital presented as equity	100	100
Profit and loss account	33,757	34,332
	=====	=====
	33,857	34,432
	=====	=====

We, as directors of Extended Computer Supplies 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 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, and
- 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 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.
- 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'.

These abridged financial statements were approved by the Board of Directors on 20th February 2026 and signed on behalf of the board by:

Syed Aqdas Gillani
Director

Syeda Farwa
Director

Extended Computer Supplies Limited

Year Ended 31st December 2025

Notes to Financial Statements

1. Accounting policies

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Bohey, Drumlish, Leitrim, N39E802, Ireland. The company registration number is 653862.

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 The Financial Reporting Standard applicable to the Micro-Entities Regime 'FRS 105', the Companies Act 2014.

Turnover

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.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Current tax is calculated on the profits of the year. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Extended Computer Supplies Limited

Year Ended 31st December 2025
Notes to Financial Statements

Cash at bank and on hand

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 statement of financial position.

Creditors and accruals

Creditors and accruals 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.

2. Movement on profit and loss reserves

	2025 €	2024 €
Profit and loss reserves brought forward at 01 st January 2025	34,332	52,726
(Loss)/Profit for the Year	(574)	(18,394)
Profit and loss reserves at 31 st December 2025	<u>33,757</u> =====	<u>34,332</u> =====