

Network Insights Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

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Network Insights Limited

Directors' Responsibilities Statement

for the financial year ended 31 December 2025

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 that 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", applying Section 1A of that Standard, 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 for the company financial statements and then apply them consistently;
- make judgements 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.

Signed on behalf of the board

Donal O'Seaghda
Director

29 January 2026

Maria O'Seaghda
Director

29 January 2026

Network Insights Limited

Balance Sheet

as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	5	15,326	12,530
Cash and cash equivalents		163,929	110,330
		<u>179,255</u>	<u>122,860</u>
Creditors: amounts falling due within one year	6	(18,681)	(8,062)
		<u>160,574</u>	<u>114,798</u>
Net Current Assets		160,574	114,798
		<u>160,574</u>	<u>114,798</u>
Total Assets less Current Liabilities		160,574	114,798
		<u>160,574</u>	<u>114,798</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		160,474	114,698
		<u>160,574</u>	<u>114,798</u>
Equity attributable to owners of the company		160,574	114,798
		<u>160,574</u>	<u>114,798</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Network Insights 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) 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 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 small companies' regime.

Approved by the board on 29 January 2026 and signed on its behalf by:

Donal O'Seaghdha
Director

Maria O'Seaghdha
Director

Network Insights Limited
Statement of Changes in Equity
as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	77,471	77,571
Profit for the financial year	-	37,227	37,227
At 31 December 2024	100	114,698	114,798
Profit for the financial year	-	45,776	45,776
At 31 December 2025	100	160,474	160,574

Network Insights Limited

Notes to the Abridged Financial Statements

for the financial year ended 31 December 2025

1. General Information

Network Insights is engaged in the provision of IT consultancy services.

The company is a limited liability company incorporated in Ireland and its registered address is 49 Hampton Court, Clontarf, Dublin 3. The company's registration number is 340116. The principal place of business is 49 Hampton Court, Clontarf, Dublin 3.

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 year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

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

Tangible assets and depreciation

Under FRS102 the company has elected to adopt the cost model. Tangible fixed assets are stated at cost less accumulated depreciation and any recognised impairment loss. Cost is defined to include the original purchase price of the asset and the costs attributable to bringing the asset to its working condition for its intended use.

The charge for depreciation is calculated to write off tangible assets, other than land, to their estimated residual value by instalments over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line
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A full year of depreciation is charged in the year of acquisition and none in the year of disposal.

Residual values and useful lives are reviewed and adjusted if appropriate, at each balance sheet date. Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are recognised in the profit and loss account.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Taxation

Taxation expense represents the sum of current taxation payable and deferred taxation.

Current taxation

Current tax payable for the year is based on taxable profit for the year. Taxable profit may differ from profit as reported in the Profit and Loss account, because of items of income or expense that are taxable or deductible in different years, and items that are never taxable or deductible. The current tax liability is calculated using tax rates that have been enacted or substantially enacted by the end of the reporting period.

Network Insights Limited
Notes to the Abridged Financial Statements
for the financial year ended 31 December 2025

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025 Number	2024 Number
Directors	<u>2</u>	<u>2</u>

4. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2025	<u>4,103</u>	<u>4,103</u>
At 31 December 2025	<u>4,103</u>	<u>4,103</u>
Depreciation		
At 1 January 2025	<u>4,103</u>	<u>4,103</u>
At 31 December 2025	<u>4,103</u>	<u>4,103</u>
Net book value		
At 31 December 2025	<u>-</u>	<u>-</u>

5. Debtors

	2025 €	2024 €
Trade debtors	10,826	12,239
Taxation	4,500	291
	<u>15,326</u>	<u>12,530</u>

6. Creditors
Amounts falling due within one year

	2025 €	2024 €
Taxation	16,981	6,362
Accruals	1,700	1,700
	<u>18,681</u>	<u>8,062</u>

7. Income Statement

	2025 €	2024 €
At 1 January 2025	114,698	77,471
Profit for the financial year	45,776	37,227
At 31 December 2025	<u>160,474</u>	<u>114,698</u>

Network Insights Limited
Notes to the Abridged Financial Statements

for the financial year ended 31 December 2025

8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

9. Directors' remuneration

	2025	2024
	€	€
Remuneration	18,000	34,200

Other than as shown above, there are no other disclosures required under sections 305 and 306 of the Companies Act 2014.

10. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 29 January 2026.