

**IMPACT TECHNOLOGY RECRUITMENT LIMITED**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

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**IMPACT TECHNOLOGY RECRUITMENT LIMITED**

**DIRECTOR'S RESPONSIBILITIES STATEMENT  
for the financial year ended 31 December 2025**

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The director is responsible for preparing the Director's Report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director 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 director 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 director is 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 director is 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 and 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.

**DIRECTOR'S DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

In relation to the financial statements and related notes:

- The director approves these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the Company will continue in business.
- The director confirms that they have made available to Beyond Accounting Limited, all the Company's accounting records and provided all the information, books, or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the financial year ended 31/12/2025.

Approved and signed on:



Ryan Poole  
Director

27 February 2026

**IMPACT TECHNOLOGY RECRUITMENT LIMITED**

**BALANCE SHEET**

**for the financial year ended 31 December 2025**

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	7	30,446	0
		<u>30,446</u>	<u>0</u>
<b>Current assets</b>			
Debtors	8	21,912	47,244
Cash at bank and in hand	9	26,249	7,745
		<u>48,161</u>	<u>54,989</u>
Creditors: amounts falling due within one year	10	(13,370)	(49,303)
<b>Net current assets</b>		<u>34,791</u>	<u>5,686</u>
<b>Total assets less current liabilities</b>		<u>65,237</u>	<u>5,686</u>
Creditors: amounts falling due after more than one year		(19,034)	0
<b>Net assets</b>		<u>46,203</u>	<u>5,686</u>
<b>Capital and reserves</b>			
Called-up share capital	11	100	100
Profit and loss account		46,103	5,586
<b>Total shareholder's funds</b>		<u>46,203</u>	<u>5,686</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 Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

**IMPACT TECHNOLOGY RECRUITMENT LIMITED**

**BALANCE SHEET (continued)**

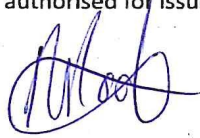
**for the financial year ended 31 December 2025**

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I, as director of Impact Technology Recruitment 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 s.358 are satisfied;
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.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 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 s.352 Companies Act 2014; and 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 s.353 Companies Act 2014.

The financial statements of Impact Technology Recruitment Limited (registered number: 733451) were approved and authorised for issue by the director on 27 February 2026. They were signed on its behalf by:



Ryan Poole  
Director

**IMPACT TECHNOLOGY RECRUITMENT LIMITED**

**STATEMENT OF CHANGES IN EQUITY**  
**for the financial year ended 31 December 2025**

	<b>Called-up share capital</b>	<b>Profit and loss account</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>At 01 January 2024</b>	<b>100</b>	<b>(73,071)</b>	<b>(72,971)</b>
Profit for the financial year	0	78,657	78,657
<b>Total comprehensive income</b>	<b>0</b>	<b>78,657</b>	<b>78,657</b>
<b>At 31 December 2024</b>	<b>100</b>	<b>5,586</b>	<b>5,686</b>
<b>At 01 January 2025</b>	<b>100</b>	<b>5,586</b>	<b>5,686</b>
Profit for the financial year	0	40,517	40,517
<b>Total comprehensive income</b>	<b>0</b>	<b>40,517</b>	<b>40,517</b>
<b>At 31 December 2025</b>	<b>100</b>	<b>46,103</b>	<b>46,203</b>

**IMPACT TECHNOLOGY RECRUITMENT LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**for the financial year ended 31 December 2025**

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**1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

**General information and basis of accounting**

Impact Technology Recruitment Limited (registered number 733451) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is 75 Grenville, Portlaois, Laois, Ireland. The nature of the Company's operations and its principal activities are set out in the Director's Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, 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") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The functional currency of Impact Technology Recruitment Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

**Foreign currency**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

**Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

**Employee benefits**

**Short term benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**IMPACT TECHNOLOGY RECRUITMENT LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)  
for the financial year ended 31 December 2025**

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**Taxation**

**Current tax**

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Vehicles 7 - years straight line

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

**Impairment of assets**

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

**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.

**IMPACT TECHNOLOGY RECRUITMENT LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 31 December 2025**

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**Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

**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.

**Provisions**

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the Balance Sheet date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

**Ordinary share capital**

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

**2. Employees**

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Monthly average number of persons employed by the Company during the year, including the director	1	0

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**3. Interest payable and other similar expenses**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Interest payable and similar expenses	1,723	0

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IMPACT TECHNOLOGY RECRUITMENT LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)

for the financial year ended 31 December 2025

**4. Profit on ordinary activities before taxation**

Profit on ordinary activities before taxation is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible fixed assets (note 7)	4,854	0
Foreign exchange losses/(gains)	5,705	(1,870)

**5. Director's remuneration**

	2025	2024
	€	€
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	20,007	0

**6. Tax on profit on ordinary activities**

	2025	2024
	€	€
<b>Current tax on profit on ordinary activities</b>		
Irish corporation tax	6,482	798
<b>Total current tax</b>	<b>6,482</b>	<b>798</b>
<b>Total tax on profit on ordinary activities</b>	<b>6,482</b>	<b>798</b>

**7. Tangible assets**

	Vehicles	Total
	€	€
<b>Cost</b>		
At 01 January 2025	0	0
Additions	35,300	35,300
<b>At 31 December 2025</b>	<b>35,300</b>	<b>35,300</b>
<b>Accumulated depreciation</b>		
At 01 January 2025	0	0
Charge for the financial year	4,854	4,854
<b>At 31 December 2025</b>	<b>4,854</b>	<b>4,854</b>
<b>Net book value</b>		
<b>At 31 December 2025</b>	<b>30,446</b>	<b>30,446</b>
At 31 December 2024	0	0