

Company registration number: 322519

Spectrum Telecom Installations Limited

Financial Statements

For The Financial Year Ended 28 February 2025

Spectrum Telecom Installations Limited

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Spectrum Telecom Installations Limited

Directors' responsibilities statement

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.

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 the 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" 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 and then apply them consistently;
- make judgments 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 and enable the financial statements to be audited. 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.

On behalf of the board

Elaine Staunton
Director

Tom Staunton
Director

Independent auditor's special report to Spectrum Telecom Installations Limited
pursuant to section 356 of the Companies Act 2014

We have examined:

- (i) the abridged financial statements for the year ended 28 February 2025 on pages 6 to 16, which the directors of Spectrum Telecom Installations Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 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, for this report, or for the opinion we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion, the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company, abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act.

On 23 January 2026 we reported, as auditor of Spectrum Telecom Installations Limited, to the members on the company's financial statements for the year ended 28 February 2025 and our report was as follows:

"Independent auditor's report to the members of Spectrum Telecom Installations Limited

Independent auditor's special report to Spectrum Telecom Installations Limited
pursuant to section 356 of the Companies Act 2014 (continued)

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Spectrum Telecom Installations Limited (the 'company') for the financial year ended 28 February 2025 which comprise the profit and loss account, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 28 February 2025 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland , (applying Section 1A of the Standard); and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Independent auditor's special report to Spectrum Telecom Installations Limited
pursuant to section 356 of the Companies Act 2014 (continued)

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent auditor's special report to Spectrum Telecom Installations Limited
pursuant to section 356 of the Companies Act 2014 (continued)

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: https://iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 members, as a body, for our audit work, for this report, or for the opinions we have formed.

Julianne Sullivan

For and on behalf of

Xeinadin Audit Ireland Limited

Chartered Accountants and Statutory Audit Firm

Heron House

Blackpool Park

Blackpool

Cork

Date: 23 January 2026

Spectrum Telecom Installations Limited

Balance sheet
As at 28 February 2025

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	11	1,098,867		1,034,494	
			1,098,867		1,034,494
Current assets					
Stocks	12	414,712		259,168	
Debtors	13	4,763,960		4,651,835	
Cash at bank and in hand		766,145		547,199	
		5,944,817		5,458,202	
Creditors: amounts falling due within one year	14	(1,324,156)		(1,070,288)	
Net current assets			4,620,661		4,387,914
Total assets less current liabilities			5,719,528		5,422,408
Creditors: amounts falling due after more than one year	15		(550,921)		(684,990)
Provisions for liabilities	17		9,814		-
Net assets			5,178,421		4,737,418
Capital and reserves					
Called up share capital presented as equity			254		254
Profit and loss account			5,178,167		4,737,164
Shareholders funds			5,178,421		4,737,418

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

We, as directors of Spectrum Telecom Installations Limited state that the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 8 to 16 form part of these abridged financial statements.

Spectrum Telecom Installations Limited

Balance sheet (continued)

As at 28 February 2025

These abridged financial statements were approved by the board of directors on 23 January 2026 and authorised for issue on 23 January 2026 . They were signed on its behalf by:

Elaine Staunton
Director

Tom Staunton
Director

The notes on pages 8 to 16 form part of these abridged financial statements.

Spectrum Telecom Installations Limited

Notes to the abridged financial statements **Financial year ended 28 February 2025**

1. General information

The financial statements comprising the profit and loss account, balance sheet and notes constitute the individual financial statements for the financial year ended 28 February 2025.

Spectrum Telecom Installations Limited is a private company limited by shares, (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland (CRO number 322519). The address of the registered office is Unit W5E, Ladytown Business Park, Naas, Kildare, W91YC89, which is also the principal place of business of the company. The principal activity of the company is to provide telecommunications solutions to the expanding wireless communications sector. Leveraging expertise in wireless technologies, transmission, and fibre installation, the company delivers a comprehensive range of engineering solutions to meet the diverse needs of its customers.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of that Standard, and the Companies Act 2014.

3. Accounting policies

Basis of preparation

The financial statements are prepared on the going concern basis, under the historical cost convention.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that 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 the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Spectrum Telecom Installations Limited

Notes to the abridged financial statements (continued) Financial year ended 28 February 2025

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 12.5-33.33%	straight line
Motor vehicles	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks comprise consumable items. Stocks are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Full provision is made for obsolete and slow moving items. Net realisable comprises actual or estimated selling prices (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Spectrum Telecom Installations Limited

Notes to the abridged financial statements (continued)
Financial year ended 28 February 2025

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

Spectrum Telecom Installations Limited

Notes to the abridged financial statements (continued) Financial year ended 28 February 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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 current liabilities.

4. Other operating income

	2025	2024
	€	€
Rental income	4,000	-
Government grant income	4,343	3,686
Other operating income	175,645	42,054
	<u>183,988</u>	<u>45,740</u>

5. Operating profit

Operating profit is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	370,776	377,616
Gain on disposal of tangible assets	(4,191)	(38,942)
Foreign exchange differences	564	135
	<u> </u>	<u> </u>

Spectrum Telecom Installations Limited

Notes to the abridged financial statements (continued)
Financial year ended 28 February 2025

6. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 65 (2024: 70).

7. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	74,200	72,800
Emoluments paid in respect of directors connected persons	66,796	65,224
	<u>140,996</u>	<u>138,024</u>

8. Other interest receivable and similar income

	2025	2024
	€	€
Bank deposits	4,677	-
	<u>4,677</u>	<u>-</u>

9. Interest payable and similar expenses

	2025	2024
	€	€
Loans and overdrafts from credit institutions	8,678	26,903
Other loans made to the company:		
Finance leases and hire purchase contracts	15,957	17,251
	<u>24,635</u>	<u>44,154</u>

10. Profit before tax

Profit is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	370,776	377,616
	<u>370,776</u>	<u>377,616</u>

Spectrum Telecom Installations Limited

Notes to the abridged financial statements (continued)
Financial year ended 28 February 2025

11. Tangible assets

	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 March 2024	15,872	947,148	1,674,848	2,637,868
Additions	-	110,813	325,998	436,811
Disposals	(15,872)	-	(64,376)	(80,248)
At 28 February 2025	<u>-</u>	<u>1,057,961</u>	<u>1,936,470</u>	<u>2,994,431</u>
Depreciation				
At 1 March 2024	15,872	816,334	771,168	1,603,374
Charge for the financial year	-	99,891	270,885	370,776
Disposals	(15,872)	-	(62,714)	(78,586)
At 28 February 2025	<u>-</u>	<u>916,225</u>	<u>979,339</u>	<u>1,895,564</u>
Carrying amount				
At 28 February 2025	<u>-</u>	<u>141,736</u>	<u>957,131</u>	<u>1,098,867</u>
At 29 February 2025	<u>-</u>	<u>130,814</u>	<u>903,680</u>	<u>1,034,494</u>

12. Stocks

	2025 €	2024 €
Work in progress	242,839	105,916
Raw materials and consumables	171,873	153,252
	<u>414,712</u>	<u>259,168</u>

13. Debtors

	2025 €	2024 €
Trade debtors	2,033,646	1,682,624
Amounts owed by group undertakings	2,518,286	2,818,610
Other debtors	86,795	53,775
Prepayments	120,612	96,826
Accrued income	4,621	-
	<u>4,763,960</u>	<u>4,651,835</u>

Amount due from group undertakings are interest free, unsecured and repayable on demand.

Spectrum Telecom Installations Limited

Notes to the abridged financial statements (continued)
Financial year ended 28 February 2025

14. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	297,550	165,637
Trade creditors	379,767	206,635
Other creditors including tax and social insurance	279,855	294,199
Accruals	116,477	221,311
Deferred income	250,507	182,506
	<u>1,324,156</u>	<u>1,070,288</u>

15. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Amounts owed to credit institutions	270,225	389,631
Other creditors including tax and social insurance	280,696	295,359
	<u>550,921</u>	<u>684,990</u>

16. Obligations under finance leases

The total future minimum lease payments under finance lease agreements are as follows:

	2025	2024
	€	€
Not later than 1 year	193,967	165,081
Later than 1 year and not later than 5 years	280,696	295,359
	<u>474,663</u>	<u>460,440</u>

17. Provisions

	2025	2024
	€	€
Deferred tax	<u>(9,814)</u>	<u>-</u>

Spectrum Telecom Installations Limited

Notes to the abridged financial statements (continued)
Financial year ended 28 February 2025

18. Analysis of changes in net debt

	At 1 March 2024	Cash flows	At 28 February 2025
	€	€	€
Cash and cash equivalents	547,199	218,946	766,145
Bank overdrafts and company credit cards	(14,629)	(3,035)	(17,664)
Debt due within one year	(316,089)	(157,764)	(473,853)
Debt due after one year	(684,990)	134,069	(550,921)
	<u>(468,509)</u>	<u>192,216</u>	<u>(276,293)</u>

19. Charge on assets

The company has a first legal charge and a mortgage debenture with Bank of Ireland, creating a mortgage/charge over the company's undertaking and all its property and assets.

20. Events after the end of the reporting period

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

21. Related party transactions

During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	€	€	€	€
Casbra Limited	-	48,692	-	-
	<u>-</u>	<u>48,692</u>	<u>-</u>	<u>-</u>

Transactions with group companies

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group companies.

22. Ethical standards

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements. and to file returns with the Revenue Commissioners and the Companies Registration Office

Spectrum Telecom Installations Limited

Notes to the abridged financial statements (continued)
Financial year ended 28 February 2025

23. Controlling party

The company regards Staunton Investments Limited as its immediate parent company.

The ultimate controlling parties are deemed to be Tom Staunton and Elaine Staunton who own 100% of the share capital in Staunton Investments Limited directly.

24. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 23 January 2026