

Company Number: 716713

D9MC Media Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

D9MC Media Limited
CONTENTS

	Page
Director and Other Information	3
Director's Responsibilities Statement	4
Accountants' Report	5
Statement of Financial Position	6 - 7
Statement of Changes in Equity	8
Notes to the Financial Statements	9 - 12

D9MC Media Limited
DIRECTOR AND OTHER INFORMATION

Director	Michael Curley
Company Secretary	Thomas Curley
Company Number	716713
Registered Office	317 Griffith Avenue Drumcondra Dublin 9 D09 V8C5 Ireland
Accountants	Searing Point Chartered Accountants Chartered Accountants Marina House Malahide Marina Malahide K36 N702
Bankers	Permanent TSB 405 Howth Road Raheny Dublin 5 Ireland

D9MC Media Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They is 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.

D9MC Media Limited
CHARTERED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of D9MC Media Limited
for the financial year ended 30 April 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 6 to 12 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of D9MC Media Limited, 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 Director 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 its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 30 April 2025 your duty to ensure that D9MC Media Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of D9MC Media Limited. You consider that D9MC Media Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of D9MC Media Limited. 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 statutory abridged financial statements.

SEARING POINT CHARTERED ACCOUNTANTS

Chartered Accountants and Statutory Auditors
Marina House
Malahide Marina
Malahide
K36 N702

Date: _____

D9MC Media Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Intangible assets	5	5,314	7,971
Property, plant and equipment	6	2,515	2,382
Non-Current Assets		<u>7,829</u>	<u>10,353</u>
Current Assets			
Receivables	7	40,974	36,087
Cash and cash equivalents		123,640	107,674
		<u>164,614</u>	<u>143,761</u>
Payables: amounts falling due within one year	8	<u>(13,714)</u>	<u>(10,437)</u>
Net Current Assets		<u>150,900</u>	<u>133,324</u>
Total Assets less Current Liabilities		<u>158,729</u>	<u>143,677</u>
Equity			
Called up share capital presented as equity		10,100	10,100
Share premium account	9	21,980	21,980
Retained earnings		126,649	111,597
Equity attributable to owners of the company		<u>158,729</u>	<u>143,677</u>

D9MC Media Limited

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

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.

I as Director of D9MC Media 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,

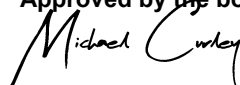
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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

22 Jan 2026

Approved by the board on _____ and signed on its behalf by:



Michael Curley
Director

D9MC Media Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 1 May 2023	10,100	21,980	93,070	125,150
Profit for the financial year	-	-	18,527	18,527
At 30 April 2024	10,100	21,980	111,597	143,677
Profit for the financial year	-	-	15,052	15,052
At 30 April 2025	10,100	21,980	126,649	158,729

D9MC Media Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

D9MC Media Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 716713. The registered office of the company is 317 Griffith Avenue, Drumcondra, Dublin 9, D09 V8C5, Ireland. The principal activity of the company is the production of recorded media and the generation of advertising income. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company was incorporated on 5 April 2022 and commenced trading on 22 May 2022.

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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 April 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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.

Revenue

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

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 5 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	25% Straight line
----------------------------------	---	-------------------

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other receivables

Trade and other receivables 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.

Trade and other payables

Trade and other payables 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.

D9MC Media Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	1,359	986
Amortisation of goodwill	2,657	2,657
	<u><u> </u></u>	<u><u> </u></u>
4. Employees		
The average monthly number of employees, including director, during the financial year was		
	2025	2024
	Number	Number
Director	1	1
	<u><u> </u></u>	<u><u> </u></u>
5. Intangible assets		
	Goodwill	Total
	€	€
Cost		
At 1 May 2024	13,285	13,285
	<u> </u>	<u> </u>
At 30 April 2025	13,285	13,285
	<u> </u>	<u> </u>
Provision for diminution in value		
At 1 May 2024	5,314	5,314
Charge for financial year	2,657	2,657
	<u> </u>	<u> </u>
At 30 April 2025	7,971	7,971
	<u> </u>	<u> </u>
Carrying amount		
At 30 April 2025	5,314	5,314
	<u><u> </u></u>	<u><u> </u></u>
At 30 April 2024	7,971	7,971
	<u><u> </u></u>	<u><u> </u></u>

D9MC Media Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Property, plant and equipment

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 May 2024	3,945	3,945
Additions	1,492	1,492
	<u>5,437</u>	<u>5,437</u>
At 30 April 2025	5,437	5,437
Depreciation		
At 1 May 2024	1,563	1,563
Charge for the financial year	1,359	1,359
	<u>2,922</u>	<u>2,922</u>
At 30 April 2025	2,922	2,922
Carrying amount		
At 30 April 2025	<u>2,515</u>	<u>2,515</u>
At 30 April 2024	<u><u>2,382</u></u>	<u><u>2,382</u></u>

7. Receivables

	2025 €	2024 €
Trade receivables	32,192	24,678
Taxation	8,782	11,409
	<u>40,974</u>	<u>36,087</u>

8. Payables Amounts falling due within one year

	2025 €	2024 €
Taxation	9,313	6,964
Director's current account (Note 11)	1	48
Accruals	4,400	3,425
	<u>13,714</u>	<u>10,437</u>

9. Income Statement

	Share premium account €	Income statement €	Total €
At 1 May 2024	21,980	111,597	133,577
Profit for the financial year	-	15,052	15,052
	<u>21,980</u>	<u>126,649</u>	<u>148,629</u>
At 30 April 2025	21,980	126,649	148,629

Share Premium Reserve

The amount carried forward is the premium that arose from the issue of shares in 2022.

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

D9MC Media Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

11. Director's remuneration and transactions	2025	2024
	€	€
Fees	-	10,500
Remuneration	131,265	14,000
Pension contributions	-	30,000
	<u>131,265</u>	<u>54,500</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Michael Curley	1	48
	<u>1</u>	<u>48</u>

12. Events After the End of the Reporting Period

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