

**Company registration number: 756832**

**Two Cats Consulting Ltd.  
Trading as Two Cats Consulting Ltd.**

**Unaudited abridged financial statements  
for the financial year ended 31 December 2025**

## Two Cats Consulting Ltd.

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## **Two Cats Consulting Ltd.**

### **Directors and other information**

<b>Directors</b>	Peter Smith Maiyalisa Smith
<b>Secretary</b>	Maiyalisa Smith
<b>Company number</b>	756832
<b>Registered office</b>	Two Cats Consulting Ltd. 44, Anner Road Dublin 8
<b>Business address</b>	44, Anner Road Dublin 8
<b>Accountants</b>	Walsh Accountants 10, King's Terrace Lower Glanmire Road Victorian Quarter Cork
<b>Bankers</b>	Revolut Bank UAB Republic of Lithuania

## **Two Cats Consulting Ltd.**

### **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.

Company law requires the directors to prepare financial statements for each financial year. 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.

**Two Cats Consulting Ltd.**

**Accountants' Report to the board of directors  
on the Unaudited financial statements of Two Cats Consulting Ltd.**

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of Two Cats Consulting Ltd. for the financial year ended 31 December 2025.

**Respective responsibilities of directors and accountants**

As described on page 2 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Two Cats Consulting Ltd. from the accounting records, information and explanations supplied to us by the directors.

**Scope of work**

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

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**Walsh Accountants**

Accountants  
10, King's Terrace  
Lower Glanmire Road  
Victorian Quarter  
Cork

24 March 2026

**Two Cats Consulting Ltd.**

**Balance sheet  
As at 31 December 2025**

	2025	2024
	€	€
Current assets	16,710	5,159
Creditors: amounts falling due within one year	(8,644)	(2,511)
<b>Net current assets</b>	<u>8,066</u>	<u>2,648</u>
<b>Total assets less current liabilities</b>	8,066	2,648
Accruals and deferred income	(8,000)	(1,500)
<b>Net assets</b>	<u>66</u>	<u>1,148</u>
<b>Capital and reserves</b>	<u>66</u>	<u>1,148</u>

We, as directors of Two Cats Consulting Ltd. 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) 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.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 24 March 2026 and signed on behalf of the board by:

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**Peter Smith**  
Director

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**Maiyalisa Smith**  
Director

## **Two Cats Consulting Ltd.**

### **Notes to the abridged financial statements Financial year ended 31 December 2025**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Two Cats Consulting Ltd., 44, Anner Road, Dublin 8.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

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

##### **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**

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.

Tax is recognised on taxable profit for the current and past periods. 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.

## Two Cats Consulting Ltd.

### Notes to the abridged financial statements (continued) Financial year ended 31 December 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.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

#### 4. Appropriations of profit and loss account

	<b>2025</b>	2024
	€	€
At the start of the financial year	1,146	-
(Loss)/profit for the financial year	(1,082)	1,146
<b>At the end of the financial year</b>	<u>64</u>	<u>1,146</u>