

CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

COMPANY INFORMATION

Directors	Paulius Zalimas Rita Zalimiene
Company secretary	Paulius Zalimas
Registered number	564768
Registered office	1 The Park The Paddocks Dublin 15
Accountants	Noone Casey Financial Services Limited Chartered Accountants 25 Herbert Place Dublin 2

CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

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CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

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, of the profit or loss for that 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's financial statements 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 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on page 12:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Noone Casey Financial Services Limited, Chartered Accountants, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 30 June 2025.

On behalf of the board

Paulius Zalimas
Director

Date: 5 March 2026

Rita Zalimiene
Director

Date: 5 March 2026

CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED FOR THE YEAR ENDED 30 JUNE 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Construction & Communication Cabling Specialists Limited for the year ended 30 June 2025 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Construction & Communication Cabling Specialists Limited, as a body, in accordance with the terms of our engagement letter dated [date] . Our work has been undertaken solely so that we might compile the financial statements of Construction & Communication Cabling Specialists Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of Directors of Construction & Communication Cabling Specialists Limited, as a body, 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 Construction & Communication Cabling Specialists Limited and its Board of Directors, as a body, for our work or for this report.

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

You have acknowledged on the Balance Sheet as at 30 June 2025 your duty to ensure that Construction & Communication Cabling Specialists Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Construction & Communication Cabling Specialists Limited. You consider that Construction & Communication Cabling Specialists Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Construction & Communication Cabling Specialists Limited. For this reason, we have not verified the 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 financial statements.

Noone Casey Financial Services Limited

Chartered Accountants

25 Herbert Place
Dublin 2
5 March 2026

CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	5	151,056	42,007
		<hr/>	<hr/>
		151,056	42,007
Current assets			
Debtors		699,946	501,682
Cash at bank and in hand		603,350	507,173
		<hr/>	<hr/>
		1,303,296	1,008,855
Creditors: amounts falling due within one year	6	(346,217)	(239,300)
		<hr/>	<hr/>
Net current assets		957,079	769,555
Total assets less current liabilities		<hr/> 1,108,135	<hr/> 811,562
Creditors: amounts falling due after more than one year	7	(57,865)	-
		<hr/>	<hr/>
Net assets		1,050,270	811,562
		<hr/> <hr/>	<hr/> <hr/>
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		1,050,170	811,462
		<hr/>	<hr/>
Shareholders' funds		1,050,270	811,562
		<hr/> <hr/>	<hr/> <hr/>

CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2025**

We, as directors of Construction & Communication Cabling Specialists Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

Paulius Zalimas
Director

Rita Zalimiene
Director

Date: 5 March 2026

Date: 5 March 2026

The notes on pages 7 to 12 form part of these financial statements.

CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 July 2024	100	811,462	811,562
Comprehensive income for the year			
Profit for the year	-	238,708	238,708
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the year	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	238,708	238,708
	<hr/>	<hr/>	<hr/>
Total transactions with owners	-	-	-
	<hr/>	<hr/>	<hr/>
At 30 June 2025	100	1,050,170	1,050,270
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 7 to 12 form part of these financial statements.

CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 July 2023	100	728,805	728,905
Comprehensive income for the year			
Profit for the year	-	82,657	82,657
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the year	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	82,657	82,657
	<hr/>	<hr/>	<hr/>
Total transactions with owners	-	-	-
	<hr/>	<hr/>	<hr/>
At 30 June 2024	100	811,462	811,562
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 7 to 12 form part of these financial statements.

CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

These financial statements comprising the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes constitute the individual financial statements Construction & Communication Cabling Specialists Limited for the financial year ended 30 June 2024.

Construction & Communication Cabling Specialists Ltd is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is 1 The Park, The Paddocks, Dublin 15, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report on pages 2 to 4.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.3 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.4 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	- 20% SL
Office equipment	- 20% SL

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.7 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.9 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025	<i>2024</i>
	No.	<i>No.</i>
Average employees	26	<i>29</i>

4. Directors' remuneration

	2025	<i>2024</i>
	€	<i>€</i>
Directors' emoluments	117,999	<i>91,632</i>
	117,999	<i>91,632</i>

CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

5. Tangible fixed assets

	Motor vehicles €	Office equipment €	Total €
Cost or valuation			
At 1 July 2024	285,524	59,491	345,015
Additions	97,377	-	97,377
Disposals	(144,285)	(48,465)	(192,750)
	<hr/>	<hr/>	<hr/>
At 30 June 2025	238,616	11,026	249,642
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 July 2024	242,378	60,629	303,007
Charge for the year on owned assets	32,183	-	32,183
Disposals	(187,000)	(49,604)	(236,604)
	<hr/>	<hr/>	<hr/>
At 30 June 2025	87,561	11,025	98,586
	<hr/>	<hr/>	<hr/>
Net book value			
At 30 June 2025	151,055	1	151,056
	<hr/>	<hr/>	<hr/>
At 30 June 2024	43,146	(1,139)	42,007
	<hr/>	<hr/>	<hr/>

6. Creditors: Amounts falling due within one year

	2025 €	2024 €
Loans owed to credit institutions	-	14,009
Trade creditors	104,258	28,632
Corporation tax	34,101	11,808
Taxation and social insurance	23,083	20,195
Other creditors	84,675	64,556
Accruals	100,100	100,100
	<hr/>	<hr/>
	346,217	239,300
	<hr/>	<hr/>

CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

7. Creditors: Amounts falling due after more than one year

	2025	2024
	€	€
Net obligations under finance leases and hire purchase contracts	57,865	-
	<u>57,865</u>	<u>-</u>
	<u><u>57,865</u></u>	<u><u>-</u></u>

8. Profit & Loss account

	2025	2024
	€	€
Opening baalnce as at 01.07.2024	811,462	728,805
Proifit & Loss for the year	238,708	82,657
	<u>1,050,170</u>	<u>811,462</u>
Closing balance as at 30.06.2025	<u><u>1,050,170</u></u>	<u><u>811,462</u></u>

CONSTRUCTION & COMMUNICATION CABLING SPECIALISTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

9. Related party transactions

Communication Cabling Specialists Ltd is a wholly owned subsidiary of CNS Property Limited. CNS Property Limited (CRO number: 601972)
Mr Paulius Zalimas holds 50% of shares.

CNS PZ Greenhill Limited (CRO number: 640175)
This is a separate entity in which Mr Paulius Zalimas holds a 25% shareholding.

Mr Paulius Zalimas is a director of:

- Communication Cabling Specialists Ltd
- CNS Property Limited
- CNS PZ Greenhill Limited

At 30 June 2025, the balance outstanding with related party is €15,000

10. Post balance sheet events

There is no significant event after year ended.

11. Controlling party

Communication Cabling Specialists Ltd is 100% subsidiary of CNS Property Limited.

At the financial year end, CNS property limited owed Construction & Communication Cabling Specialists Limited a balance of €176,670.

12. Approval of financial statements

The board of directors approved these financial statements for issue on 5 March 2026