

DOT.IE Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

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DOT.IE Limited
DIRECTORS AND OTHER INFORMATION

Directors	Malachy Paul Geraghty Valerie Behan
Company Secretary	Malachy Paul Geraghty
Company Number	277854
Registered Office and Business Address	115 Shelmartin Avenue Marino Dublin 3 D03 K4C8
Accountants	Merry Mullen Chartered Accountants 18 Westland Square, Pearse Street, Dublin 2.

DOT.IE Limited
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that 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", applying Section 1A of that Standard, 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 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 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. 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 which comprise the Statement of Financial Position and the related notes:

The directors approve these financial statements and confirm 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 directors confirm that they have made available to Merry Mullen, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 financial year ended 30 June 2025."

Signed on behalf of the board

Paul Geraghty

Malachy Paul Geraghty
Director

4 February 2026

Valerie Behan

Valerie Behan
Director

4 February 2026

DOT.IE Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	8	7,072	7,837
Current Assets			
Cash and cash equivalents		28,118	17
Creditors: amounts falling due within one year	9	(5,334)	(4,601)
Net Current Assets/(Liabilities)		22,784	(4,584)
Total Assets less Current Liabilities		29,856	3,253
Creditors:			
amounts falling due after more than one year	10	(68,037)	(50,734)
Net Liabilities		(38,181)	(47,481)
Capital and Reserves			
Called up share capital presented as equity		1,270	1,270
Retained earnings		(39,451)	(48,751)
Shareholders' Deficit		(38,181)	(47,481)

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.

We as Directors of DOT.IE 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) 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 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.

Approved by the board on 4 February 2026 and signed on its behalf by:

Paul Geraghty

Malachy Paul Geraghty
 Director

Valerie Behan

Valerie Behan
 Director

DOT.IE Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

DOT.IE Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 277854. The registered office of the company is 115 Shelmartin Avenue, Marino, Dublin 3, D03 K4C8 which is also the principal place of business of the company. The principal activity of the company is providing website development and maintenance services together with consultancy services and internet retail. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 June 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.

Turnover

Turnover comprises the invoice value of services provided by the company, exclusive of trade discounts and value added tax.

Currency

(i) Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the income statement within 'finance (expense)/income'. All other foreign exchange gains and losses are presented in the income statement within 'Other operating (losses)/gains'.

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:

Computer equipment	- 15% Straight Line
Furniture & fittings	- 15% 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.

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DOT.IE Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

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.

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

In the opinion of the directors, there were no critical judgements, estimates or assumptions made in the process of applying the company's accounting policies.

4. Going concern

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operation existence for the foreseeable future. During the year the company made a profit of €9,375 (2024 : loss - €15,500) and had net liabilities of €38,106 (2024 : €47,481). The company is funded by a loan advanced by the directors of the company and they have confirmed that they will not seek repayment of the loan advanced in the short term and they will continue to assist the company to meet its liabilities as they fall due.

5. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of property, plant and equipment	2,201	1,986
	<u> </u>	<u> </u>
6. Interest payable and similar expenses	2025	2024
	€	€
Interest	-	65
	<u> </u>	<u> </u>

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DOT.IE Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

7. Employees

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

	2025	2024
	Number	Number
Directors	<u>2</u>	<u>2</u>

8. Property, plant and equipment

	Computer equipment	Furniture & fittings	Total
	€	€	€
Cost			
At 1 July 2024	11,091	7,968	19,059
Additions	-	1,436	1,436
At 30 June 2025	<u>11,091</u>	<u>9,404</u>	<u>20,495</u>
Depreciation			
At 1 July 2024	7,118	4,104	11,222
Charge for the financial year	964	1,237	2,201
At 30 June 2025	<u>8,082</u>	<u>5,341</u>	<u>13,423</u>
Net book value			
At 30 June 2025	<u>3,009</u>	<u>4,063</u>	<u>7,072</u>
At 30 June 2024	<u>3,973</u>	<u>3,864</u>	<u>7,837</u>

9. Creditors

Amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	-	16
Taxation	1,739	990
Accruals	3,595	3,595
	<u>5,334</u>	<u>4,601</u>

10. Creditors

Amounts falling due after more than one year

	2025	2024
	€	€
Directors' loan accounts	<u>68,037</u>	<u>50,734</u>

11. Income Statement

	2025	2024
	€	€
At 1 July 2024	(48,751)	(33,251)
Profit/(loss) for the financial year	<u>9,300</u>	<u>(15,500)</u>
At 30 June 2025	<u>(39,451)</u>	<u>(48,751)</u>

continued

DOT.IE Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

12. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Malachy Paul Geraghty	68,037	50,734

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 4 February 2026.