

Company registration number 05889708 (England and Wales)

VECTONE NETWORK SERVICES LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
PAGES FOR FILING WITH REGISTRAR

VECTONE NETWORK SERVICES LTD

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VECTONE NETWORK SERVICES LTD

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors		(1)		-	
Creditors: amounts falling due within one year	5	(3,185)		(36,818)	
Net current liabilities			(3,186)		(36,818)
Capital and reserves					
Called up share capital			1		1
Profit and loss reserves			(3,187)		(36,819)
Total equity			(3,186)		(36,818)

For the financial year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved and signed by the director and authorised for issue on 28 September 2026

Baskaran Allirajah
Director

Company registration number 05889708 (England and Wales)

VECTONE NETWORK SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Company information

Vectone Network Services Ltd is a private company limited by shares incorporated in England and Wales. The registered office is Level18, 40 Bank Street, London, United Kingdom, E14 5NR.

1.1 Basis of preparation

These financial statements have been prepared in accordance with Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), and with the requirements of the Companies Act 2006 applicable to companies subject to the small companies regime.

The Company has applied the disclosure exemptions available under Section 1A of FRS 102. Additional disclosures have been included where necessary to provide a true and fair view of the Company's financial position and financial performance.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis. The directors have a reasonable expectation that the Company will continue in operational existence for the foreseeable future. However, the directors recognise that the Company has incurred historical losses and, accordingly, there is a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.

The Company is dependent on the continued financial support of its parent company. The parent company has confirmed its intention to provide sufficient financial support to enable the Company to meet its obligations as they fall due and to continue trading for a period of at least twelve months from the date of approval of these financial statements.

Based on this support and the Company's cash flow forecasts, the directors consider that the Company will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, the directors have adopted the going concern basis in preparing these financial statements.

1.3 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.

VECTONE NETWORK SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.4 Financial instruments

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 in respect of financial instruments.

Basic financial assets, which include trade and other debtors, amounts owed by group undertakings, cash and bank balances, are initially measured at transaction price and are subsequently measured at amortised cost using the effective interest method, less any impairment.

Basic financial liabilities, including trade and other creditors, accruals and amounts owed to group undertakings, are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when substantially all the risks and rewards of ownership are transferred. Financial liabilities are derecognised when the obligation specified in the contract is discharged, cancelled or expires.

The company does not hold or issue derivative financial instruments and does not apply hedge accounting.

1.5 Taxation

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case the tax is also recognised directly in equity or other comprehensive income.

Current tax

Current tax is the amount of corporation tax payable or recoverable in respect of the taxable profit or loss for the current and prior periods. It is calculated using tax rates and laws that have been enacted or substantively enacted by the reporting date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Timing differences are differences between taxable profits and total comprehensive income as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax assets are recognised only 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 tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply when the timing differences reverse.

Deferred tax assets and liabilities are not discounted.

VECTONE NETWORK SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.6 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The director considers that the preparation of these financial statements did not require any significant judgements that have a material effect on the amounts recognised in the financial statements.

The company has no significant assumptions concerning the future and no other major sources of estimation uncertainty at the reporting date that would give rise to a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	1	1

4 Taxation

No corporation tax charge arose during the year due to the availability of tax losses and reliefs carried forward.

5 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	116	-
Other creditors	3,069	36,818
	3,185	36,818

Amounts owed to group undertakings are unsecured, interest free and repayable on demand.

VECTONE NETWORK SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6 Related party transactions

The Company has taken advantage of exemption, under the terms of financial Reporting Standard 102 " The financial Reporting Standard applicable in the UK and Republic of Ireland", Not to disclose related party transactions with wholly Owned subsidiaries within the group.

7 Parent company

The ultimate controlling party is Vectone Investment Holding Limited, a company incorporated in England and Wales.

The company is included in the consolidated financial statements of Vectone Investment Holding Limited. Copies of those consolidated financial statements are available from the registered office of the parent undertaking.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.