

Company Number: 389151

Infosectech Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Infosectech Limited
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Infosectech Limited
DIRECTORS AND OTHER INFORMATION

Directors	Paul Kerrigan David Kerrigan
Company Secretary	Paul Kerrigan
Company Number	389151
Registered Office	50 Villa Park Road, Navan Road,
Business Address	50 Villa Park Road, Navan Road, Dublin 7
Accountants	CRS Accountants Limited, Chartered Accountants, 14 Clanwilliam Square, Grand Canal Quay, Dublin 2
Bankers	Allied Irish Bank Plc., 93A Cabra Road, Dublin 7.

Infosectech 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 Balance Sheet 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 CRS Accountants Limited,, 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 Kerrigan
Director

16 February 2026

David Kerrigan
Director

16 February 2026

Infosectech Limited
BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	6	<u>644,902</u>	<u>344,902</u>
Current Assets			
Debtors	7	30,000	-
Cash and cash equivalents		<u>324,302</u>	<u>531,430</u>
		<u>354,302</u>	<u>531,430</u>
Creditors: amounts falling due within one year	8	<u>(44,877)</u>	<u>(29,440)</u>
Net Current Assets		<u>309,425</u>	<u>501,990</u>
Total Assets less Current Liabilities		<u><u>954,327</u></u>	<u><u>846,892</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	10	<u>954,227</u>	<u>846,792</u>
Shareholders' Funds		<u><u>954,327</u></u>	<u><u>846,892</u></u>

Infosectech Limited

BALANCE SHEET

as at 30 June 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.

We as Directors of Infosectech 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 16 February 2026 and signed on its behalf by:

Paul Kerrigan
Director

David Kerrigan
Director

Infosectech Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Infosectech Limited is a company limited by shares incorporated in Ireland. 50 Villa park Road, Navan Road, Dublin 7 is the registered office, which is also the principal place of business of the company . The company's principal activity is the provision of consulting and contracting services in relation to information security, IT architecture, design, IT project and organisation management and IT operations and service delivery management. 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 represents the total invoice value, excluding value added tax, of sales made during the year.

Related Party Transactions

Infosectech Limited premises are located at 50 Villa Park Road, Navan Road, Dublin 7. This is also the residential home of Director Mr. Paul Kerrigan. Related party transactions occurred in the 12 month period ending 30th June 2025.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	33.33% Straight Line
Fixtures, fittings and equipment	-	33.33% 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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

Trade and other debtors

Trade and other debtors 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 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.

Infosectech Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 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

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 Balance Sheet date.

Foreign currencies

There are no foreign currencies.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Profit and Loss Account in the period to which they relate.

Ordinary share capital

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

3. Other Gains and Losses	2025	2024
	€	€

Fair value gains and losses are as follows:

Investment	-	46,855
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1)

5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 July 2024	23,344	5,533	28,877
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	23,344	5,533	28,877
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 July 2024	23,344	5,533	28,877
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	23,344	5,533	28,877
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 30 June 2025	-	-	-
	<u> </u>	<u> </u>	<u> </u>

Infosectech Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

6. Investments

	Other unlisted investments €	Total €
Investments		
Cost		
At 1 July 2024	344,902	344,902
Additions	300,000	300,000
	<u>644,902</u>	<u>644,902</u>
At 30 June 2025	644,902	644,902
	<u>644,902</u>	<u>644,902</u>
Net book value		
At 30 June 2025	<u>644,902</u>	<u>644,902</u>
At 30 June 2024	<u>344,902</u>	<u>344,902</u>

7. Debtors

	2025 €	2024 €
Directors' current accounts	<u>30,000</u>	-

8. Creditors
Amounts falling due within one year

	2025 €	2024 €
Trade creditors	47	-
Taxation	42,730	27,340
Accruals	2,100	2,100
	<u>44,877</u>	<u>29,440</u>

9. Pension costs - defined contribution

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. Pension costs amounted to €37,053 (2024 - €31,815).

10. Income Statement

	2025 €	2024 €
At 1 July 2024	846,792	715,190
Profit for the financial year	107,435	131,602
	<u>954,227</u>	<u>846,792</u>
At 30 June 2025	954,227	846,792

11. Capital commitments

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

12. Directors' remuneration

	2025 €	2024 €
Remuneration	35,284	45,201
Pension contributions	37,053	31,815
	<u>72,337</u>	<u>77,016</u>

Infosectech Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

13. Post-Balance Sheet Events

There are no post balance sheet events to be disclosed.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 February 2026.