

**Company registration number: 545204**

**Nasus SC Solutions Ltd**

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

# Nasus SC Solutions Ltd

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## **Nasus SC Solutions Ltd**

### **Directors and other information**

<b>Director</b>	Niculae Barbu
<b>Secretary</b>	Elena Barbu
<b>Company number</b>	545204
<b>Registered office</b>	1 Ontario Terrace Dublin 6
<b>Accountants</b>	Devaney & Durkin 1 Ontario Terrace Portobello Road Rathmines Dublin 6
<b>Bankers</b>	Bank of Ireland Patrick Street, Fermoy, Co. Cork.

## Nasus SC Solutions Ltd

### Director's 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 Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the director must not approve the financial statements unless is 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 director is required to:

- select suitable accounting policies 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 director is 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 to ensure that the financial statements and director's report comply with the Companies Act 2014. is 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.

.....  
Mr Nicolae Barbu  
Director

## Nasus SC Solutions Ltd

### Balance sheet As at 31 May 2025

	2025 €	2024 €
Current assets	213,425	161,017
Creditors: amounts falling due within one year	<u>(22,816)</u>	<u>(6,670)</u>
<b>Net current assets</b>	<u>190,609</u>	<u>154,347</u>
<b>Total assets less current liabilities</b>	190,609	154,347
<b>Net assets</b>	<u><u>190,609</u></u>	<u><u>154,347</u></u>
<b>Capital and reserves</b>	<u><u>190,609</u></u>	<u><u>154,347</u></u>

I, as director of Nasus SC Solutions 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) 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 director of the company on 4 February 2026 and signed by:

.....  
**Mr Nicolae Barbu**  
Director

## Nasus SC Solutions Ltd

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

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 1 Ontario Terrace, Dublin 6.

#### 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 services rendered, net of discounts.

##### 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.

##### Financial instruments

##### Trade & other debtors

Trade and other debtors are initially recognised at the fair value and thereafter stated at the amortised cost using the effective interest method less impairment losses for bad debt and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at the cost less impairment losses for bad debts.

##### Trade & other creditors

Trade and other creditors are initially recognised at the fair value and thereafter stated at the amortised cost using the effective interest rate method, unless the effect of the discounting would be immaterial, in which case they are stated at cost.

Nasus SC Solutions Ltd

Notes to the abridged financial statements (continued)  
Financial year ended 31 May 2025

4. Appropriations of profit and loss account

	<b>2025</b>	2024
	€	€
At the start of the financial year	154,346	90,391
Profit for the financial year	36,262	63,955
<b>At the end of the financial year</b>	<u>190,608</u>	<u>154,346</u>