

Company Number: 487329

Dasapa Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Dasapa Limited
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Dasapa Limited
STATEMENT OF FINANCIAL POSITION

as at 31 July 2025

	Notes	2025 €	2024 €
Current Assets			
Cash at bank and in hand		3,481	2,496
Creditors: amounts falling due within one year	7	(50,725)	(55,065)
Net Current Liabilities		(47,244)	(52,569)
Total Assets less Current Liabilities		(47,244)	(52,569)
Capital and Reserves			
Called up share capital presented as equity		4	4
Retained earnings	8	(47,248)	(52,573)
Shareholders' Deficit		(47,244)	(52,569)

We as Directors of Dasapa 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 micro companies' regime.

Approved by the board on 6 March 2026 and signed on its behalf by:

David Hendrick
Director

Jagoda Saad
Director

Dasapa Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Dasapa Limited is a company limited by shares incorporated in Ireland. is the registered office, 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 Directors' Report. 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 31 July 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

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

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:

Fixtures, fittings and equipment	-	12.5% Straight line
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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.

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

Ordinary share capital

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

Dasapa Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 July 2025

3. Going concern

The company's current liabilities exceeded its total assets. These conditions indicate the existence of a material uncertainty that casts significant doubt as to whether the company can continue as a going concern without the support of its creditors and directors. The directors and creditors have confirmed that they will support the company for the foreseeable future. The financial statements do not contain the adjustments that would result if the company were unable to continue as a going concern.

4. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after crediting:		
Government grants received	(5,015)	(1,015)
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

	2025	2024
	Number	Number
Administration	2	2
Sales	1	1
	<u> </u>	<u> </u>
	3	3
	<u> </u>	<u> </u>

6. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 August 2024	22,387	22,387
	<u> </u>	<u> </u>
At 31 July 2025	22,387	22,387
	<u> </u>	<u> </u>
Depreciation		
At 1 August 2024	22,387	22,387
	<u> </u>	<u> </u>
At 31 July 2025	22,387	22,387
	<u> </u>	<u> </u>
Net book value		
At 31 July 2025	-	-
	<u> </u>	<u> </u>

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	5,115	4,771
Taxation	1,010	964
Directors' current accounts	42,600	47,800
Accruals	2,000	1,530
	<u> </u>	<u> </u>
	50,725	55,065
	<u> </u>	<u> </u>

Dasapa Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 July 2025

8. Income Statement

	2025	2024
	€	€
At 1 August 2024	(52,573)	(50,983)
Profit/(loss) for the financial year	5,325	(1,590)
At 31 July 2025	(47,248)	(52,573)

9. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2025.

10. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6 March 2026.