

Stellar-Sol Limited
Abridged Financial Statements
For the year ended 11 November 2025

Company Registration Number: 740900

Stellar-Sol Limited

Financial Statements for the year ended 11 November 2025

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Stellar-Sol Limited

Extract from the directors' report in accordance with section 329 of the Companies Act 2014

Directors and secretary and their interests

The directors and secretary at the financial year end and their interests in shares in the company were as follows:

	At 11/11/25 Number	At 11/11/24 Number
Directors:		
Mr John Murphy	33	33
Mr. Brendan Connolly	33	33
Company secretary:		
Mr. Dermot Murphy	<u>33</u>	<u>33</u>

Stellar-Sol Limited

Directors' responsibilities statement

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations and generally accepted accounting practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial year. Under the 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" 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 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.

On behalf of the board

John Murphy
Director

Dermot Murphy
Secretary

Stellar-Sol Limited
Abridged Balance Sheet
as at 11 November 2025

Notes	<u>2025</u>	€	<u>2024</u>	€
Fixed assets				
Tangible assets				
Investments	0		0	
Current assets				
Stock & Work in Progress	0		0	
Cast at bank and in hand	<u>100</u>		<u>100</u>	
	100		100	
Creditors: amounts falling due within one year				
Net current liabilities	<u>(0)</u>		<u>(0)</u>	
Total assets less current liabilities	<u>100</u>		<u>100</u>	
Net assets	<u>100</u>		<u>100</u>	
Capital and reserves				
Called up share capital	4	100		100
Profit and loss account		<u>0</u>		<u>0</u>
Shareholders funds		<u>100</u>		<u>100</u>

We, as directors of Stellar-Sol 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 s.358 are satisfied,
 - (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
 - (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014;
- 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 s.353 Companies Act 2014.

These financial statements were approved by the board of directors on 30Nov24 and signed on behalf of the board by:

John Murphy
Director

Dermot Murphy
Secretary

**Notes to the Abridged Financial Statements
for the year ended 11 November 2025**

1. General information

The company is a private company Ltd by shares registered in Ireland. The address of the registered office is SAINT BRIGID'S HOUSE, HAROLDSTOWN, TULLOW, CARLOW, R93 FH64.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

Functional currency

The financial statements are prepared in Euro, which is the functional currency of the entity.

Significant accounting judgements

Management is required to make adjustments in the process of applying the company's accounting policies. The key judgement applied to preparing the financial statements is the valuation of goodwill due to the fact there is a no active market for small companies in Ireland. Due to this the directors have taken the decision to write the goodwill off over a period of 5 years.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. 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.

Current tax is recognised on taxable profit for the currently and past periods. Current 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.

**Notes to the Abridged Financial Statements
for the year ended 11 November 2025**

3. Accounting policies and measurement bases - continued

Taxation - continued

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised 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 the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	15%
Fittings, fixtures and equipment	-	15%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

4. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
	=====	
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
	=====	

5. Approval of financial statements

The board of directors approved these financial statements for issue on 20th December 2025