

Company Number: 605158

Digital Sense Quantum Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Digital Sense Quantum Limited
CONTENTS

	Page
Director's Responsibilities Statement	3
Balance Sheet	4
Notes to the Financial Statements	5 - 8

Digital Sense Quantum Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 2025

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 that law, the director has 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 director must not approve the financial statements unless they 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 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 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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.

Digital Sense Quantum Limited

BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	-	837
Investments	8	507,735	339,885
Fixed Assets		507,735	340,722
Current Assets			
Debtors	9	482	362
Cash and cash equivalents		284,733	311,282
		285,215	311,644
Creditors: amounts falling due within one year	10	(429,537)	(430,047)
Net Current Liabilities		(144,322)	(118,403)
Total Assets less Current Liabilities		363,413	222,319
Capital and Reserves			
Called up share capital presented as equity		100	100
Revaluation reserve	11	819,040	496,672
Retained earnings		(455,727)	(274,453)
Equity attributable to owners of the company		363,413	222,319

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.

I as Director of Digital Sense Quantum 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 359 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) I 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 24 January 2026 and signed on its behalf by:



Alexandru Aurelian Nicolae
Director

Digital Sense Quantum Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Digital Sense Quantum Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 605158. The registered office of the company is The Black Church, St. Mary's Place, Dublin 7. The company continues to be a holding company. The director of the company does not have any plans to change the activities and operations of the company in the foreseeable future. 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 financial year ended 31 May 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 280B 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.

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	- 33.3% 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.

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 financial 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.

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.

Ordinary share capital

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

Digital Sense Quantum Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

3. Going concern

The financial statements have been prepared on the historical cost basis applying going concern principles.

4. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	<u>837</u>	<u>837</u>
5. Income from investments	2025	2024
	€	€
Interest from subsidiary companies	(154,398)	(114,088)
Dividends from subsidiary companies	-	310,000
	<u>(154,398)</u>	<u>195,912</u>

6. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

7. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 June 2024	<u>2,511</u>	<u>2,511</u>
At 31 May 2025	<u>2,511</u>	<u>2,511</u>
Depreciation		
At 1 June 2024	1,674	1,674
Charge for the financial year	837	837
At 31 May 2025	<u>2,511</u>	<u>2,511</u>
Net book value		
At 31 May 2025	<u>-</u>	<u>-</u>
At 31 May 2024	<u>837</u>	<u>837</u>

8. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost or Valuation		
At 1 June 2024	339,885	339,885
Disposals	(154,518)	(154,518)
Revaluations	322,368	322,368
At 31 May 2025	<u>507,735</u>	<u>507,735</u>
Net book value		
At 31 May 2025	<u>507,735</u>	<u>507,735</u>
At 31 May 2024	<u>339,885</u>	<u>339,885</u>

continued

Digital Sense Quantum Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

9. Debtors		2025	2024
		€	€
Other debtors		<u>482</u>	<u>362</u>
10. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		1,224	1,316
Amounts owed to connected parties (Note 14)		425,041	425,041
Accruals		<u>3,272</u>	<u>3,690</u>
		<u>429,537</u>	<u>430,047</u>
11. Income Statement			
	Revaluation reserve	Profit and loss account	Total
	€	€	€
At 1 June 2024	496,672	(274,453)	222,219
Transfer of realised profit	322,368	-	322,368
(Loss)/profit for the financial year	-	(161,274)	(161,274)
Payment of dividends	-	(20,000)	(20,000)
At 31 May 2025	<u>819,040</u>	<u>(455,727)</u>	<u>363,313</u>
12. Capital commitments			
The company had no material capital commitments at the financial year-ended 31 May 2025.			
13. Director's remuneration		2025	2024
		€	€
Pension contributions		<u>-</u>	<u>3,847</u>
14. Related party transactions			
The following amounts are due to other connected parties:			
		2025	2024
		€	€
Innovaty Production SRL		41	41
Field Star SRL		<u>425,000</u>	<u>425,000</u>
		<u>425,041</u>	<u>425,041</u>

The balance owed to Field Star SRL, the company incorporated in Romania, which provides advertising services, is due for the shares acquisition in 2018. The balance owed to Innovaty Production SRL, the company incorporated in Romania, which provides advertising and media representation services, is owed for shares acquisition. Alexandru Aurelian Nicolae is a director of Innovaty Production SRL. The company is a 50% shareholder in Field Star SRL.

15. Controlling interest

The company is ultimately controlled by Digital Sense Investments Ltd and the beneficial owner of this company is Alexandru Aurelian Nicolae.

Digital Sense Quantum Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 24 January 2026.