

**CRO Number 562866
Idirus Ltd**

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

IDIRUS LIMITED

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IDIRUS LIMITED

Company Information

Director:	William Donohue
Secretary:	Niamh Bushnell
Company number	562866
Registered Office:	26 Havelock Square Sandymount Dublin 4
Bankers:	AIB Bank 98 Sandymount Road Dublin 4

IDIRUS LIMITED

Statement of directors responsibilities

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 Directors Responsibilities Statement accompanying those financial statements.

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 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 the Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 end date and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:-

- select suitable accounting standards and then apply them consistently;
- make judgements and 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence, for taking reasonable steps for the prevention of fraud and other irregularities.

William Donohue
Director
Date: 22 January 2026

IDIRUS LIMITED

Balance Sheet as at 31st July 2025

	2025	2024
	€	€
Current Assets	8,757	7,005
Prepayments and accrued income	<u>0</u>	<u>0</u>
	8,757	7,005
Creditors: amounts falling due within one year	(2,018)	(3,097)
Net Current Assets (Liabilities)	6,739	3,908
Accruals & deferred income	<u>(2,058)</u>	<u>(2,058)</u>
Net assets	<u><u>4,681</u></u>	<u><u>1,850</u></u>
Capital and Reserves		
Called up share capital	100	100
Profit and Loss account	4,581	1,750
Shareholders funds	<u><u>4,681</u></u>	<u><u>1,850</u></u>

We as directors of Idirus Limited confirm that:-

- the company is availing itself of the exemption provided by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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); and
- We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and to prepare financial statements which give a true and fair view of the state of the assets, liabilities and financial position of the company at the end of its financial period and of its profit or loss for that financial period and to otherwise comply with the provision of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- 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 small 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 on 26 January 2026 and signed by:

William Donohue
Director

IDIRUS LIMITED

Statement of changes in equity for financial year ended 31 July 2025

	Called up share capital €	Profit and loss account €	Total €
At 1 August 2024	100	1,750	1,850
Profit for the financial year		2,830	2,830
Total comprehensive income for the financial year		0	0
At 31 July 2025	100	4,581	4,681

IDIRUS LIMITED

Notes to the abridged financial statements

1. Accounting policies

1.1 Accounting convention

The unaudited financial statements are prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

The company has consistently applied all the relevant accounting standards.

1.2 Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3 Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.