

Company registration number: 408091

Techsure Limited

Unaudited abridged financial statements

for the financial year ended 30 September 2025

Techsure Limited

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Techsure Limited

Directors 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 Directors Responsibilities Statement accompanying those financial statements.

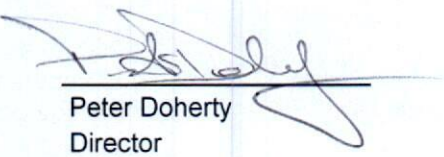
The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

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 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.

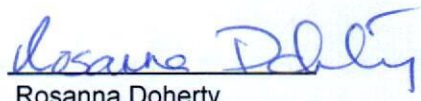
In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make 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 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.



Peter Doherty
Director



Rosanna Doherty
Director

Techsure Limited
Balance sheet
As at 30 September 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	8	394,079		424,208	
			394,079		424,208
Current assets					
Stocks	9	50,000		51,000	
Debtors	10	316,239		247,742	
Cash at bank and in hand		402,238		456,398	
		<u>768,477</u>		<u>755,140</u>	
Creditors: amounts falling due within one year	11	<u>(316,226)</u>		<u>(335,785)</u>	
Net current assets			452,251		419,355
Total assets less current liabilities			<u>846,330</u>		<u>843,563</u>
Creditors: amounts falling due after more than one year	12		(19,840)		(130,414)
Net assets			<u>826,490</u>		<u>713,149</u>
Capital and reserves					
Called up share capital presented as equity			80		80
Profit and loss account			826,410		713,069
Shareholders funds			<u>826,490</u>		<u>713,149</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 4 to 9 form part of these abridged financial statements.

Techsure Limited

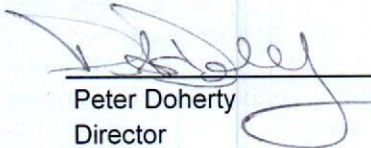
Balance sheet (continued)

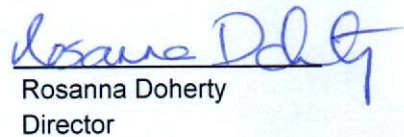
As at 30 September 2025

We, as directors of Techsure Limited state that:

- the company is availing itself of the exemption provided for 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);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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.

These abridged financial statements were approved by the board of directors on 8 December 2025 and signed on behalf of the board by:


Peter Doherty
Director


Rosanna Doherty
Director

The notes on pages 4 to 9 form part of these abridged financial statements.

Techsure Limited

Notes to the abridged financial statements Financial year ended 30 September 2025

1. General information

The financial statements comprising profit and loss account, balance sheet and related notes constitute the individual financial statements of Techsure Limited for the financial year ended 30 September 2025.

Techsure Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland (CRO number 408091). The Registered Office is 39 The Business Centre, Stadium Business Park, Ballycoolin, Dublin 11, which is also the principle place of business. The nature of the company's operations and its principal activities are set out in the Directors' Report.

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 going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is Companies Act 2014 (the Act) and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

Currency

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

Turnover

Turnover is stated net of trade discounts, VAT and similar taxes and derives from the provision of services falling within the company's ordinary activities. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits and advanced payments received from customers in advance of completion of sales of services at the end of the financial year are not recognised as income and are included in creditors.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied.

Tangible assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Techsure Limited

Notes to the abridged financial statements (continued) Financial year ended 30 September 2025

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:

Freehold property	- 2%	straight line
Fittings fixtures and equipment	- 25%	straight line
Motor vehicles	- 20%	straight line

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.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of 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.

Hire purchase and finance leases

Assets held under finance leases are recognised in the balance sheet as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Techsure Limited

Notes to the abridged financial statements (continued) Financial year ended 30 September 2025

3.1. Financial instruments

- **Ordinary share capital of the company**

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

- **Cash and cash equivalents**

Cash consists of bank current accounts and deposit accounts.

- **Other financial assets**

Other financial assets including trade debtors for goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised costs less impairment, where there is objective evidence of impairment.

- **Other financial liabilities**

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

4. Employee numbers

The average number of persons employed by the company during the financial year, including the directors was 11 (2024: 11).

5. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	265,428	207,917
Pension contributions to defined contribution plans in respect of qualifying services	180,000	86,451
	<u>445,428</u>	<u>294,368</u>
Defined contribution plan	<u>2</u>	<u>2</u>

Techsure Limited

**Notes to the abridged financial statements (continued)
Financial year ended 30 September 2025**

6. Profit before tax				
Profit is stated after charging/(crediting):				
	2025	2024		
	€	€		
Depreciation of tangible assets	39,168	38,535		
7. Appropriations of profit and loss account				
	2025	2024		
	€	€		
At the start of the financial year	713,069	585,667		
Profit for the financial year	113,341	127,402		
At the end of the financial year	826,410	713,069		
8. Tangible assets				
	Freehold property	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 October 2024	330,795	74,412	186,518	591,725
Additions	-	1,153	7,886	9,039
Disposals	-	-	(7,900)	(7,900)
At 30 September 2025	330,795	75,565	186,504	592,864
Depreciation				
At 1 October 2024	8,000	59,998	99,519	167,517
Charge for the financial year	2,000	3,937	33,231	39,168
Disposals	-	-	(7,900)	(7,900)
At 30 September 2025	10,000	63,935	124,850	198,785
Carrying amount				
At 30 September 2025	320,795	11,630	61,654	394,079
At 30 September 2024	322,795	14,414	86,999	424,208
9. Stocks				
	2025	2024		
	€	€		
Work in progress	20,000	20,000		
Finished goods and goods for resale	30,000	31,000		
	50,000	51,000		

Techsure Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 September 2025

10. Debtors

	2025	2024
	€	€
Trade debtors	303,053	241,786
Other debtors	-	901
Prepayments	13,085	4,960
Accrued income	101	95
	316,239	247,742

All debtors fall due within one year

11. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	23,238	50,786
Trade creditors	83,584	108,335
Other creditors including tax and social insurance	133,576	111,697
Accruals	5,828	4,967
Deferred income	70,000	60,000
	316,226	335,785

The bank overdraft and loans are secured by letters of guarantee provided by the directors amounting to €514,000. Bank of Ireland has a mortgage charge held over the unit at 39 The Business Centre, Stadium Business Park, Ballycoolin, Dublin11.

Trade creditors have reserved title to goods supplied. Since the extent to which these creditors are effectively secured at any time depends on a number of conditions, the validity of some of which is not readily determinable, it is not possible to indicate how much of the above amount was effectively secured by reservation of title.

12. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Amounts owed to credit institutions	-	95,252
Obligations under hire purchases	19,840	35,162
	19,840	130,414

Creditors relating to more than one balance sheet item

	2025	2024
	€	€
Total obligations under the hire purchase and bank loan	33,878	181,200
Obligation due less than one year	14,038	50,786
Obligation due 2 - 5 years	19,840	130,414

Techsure Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 September 2025

13. Events after the end of the reporting period

No events have occurred subsequent to the balance sheet date that require disclosure in the financial statements.

14. Related party transactions

Details of other related party transactions, which are also directors' transactions under the Companies Act 2014 are disclosed in Note 5.

Key management personnel compensation relates solely to directors. The directors' remuneration disclosed in Note 5 represents the total compensation paid to key management personnel.

The bank overdraft and loan are secured by letters of guarantee provided by directors totalling €514,000 (2024 : €514,000).

Bank of Ireland has a first legal mortgage and charge with the Companies Registration office over ALL THAT AND THOSE the hereditaments and premises known as Unit 39, The Business Centre, Stadium Business Park, Ballycoolin Road, Dublin 11, being part of the property demised by Indenture of Lease dated 4 day of August 2000 made between Maurice Hennigan of the first part, Park North Management Company Limited of the second part and Gordon Snow of the third part and therein described. AND ALL THAT AND THOSE the hereditaments and premises known as CarPark Spaces numbered 55, 56, 57, 58, 59, 60, 91, 92, 104 and 105 The Business Centre, Stadium Business Park, Ballycoolin Road, Dublin 11 as more particularly delineated in red and described on the map or plan thereof annexed hereto and so numbered for identification purposes being the property demised by Indenture of Lease dated 2007 made between Clausen Limited of the first part, Brackmount Company Limited of the second part and Gordon Snow of the third part and therein described.

15. Controlling party

The company is owned and controlled by Peter Doherty and Rosanna Doherty.

16. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 8 December 2025.

