

Company registration number: **634406**

RRS Technology Solutions Ltd
Unaudited Financial Statements
for the year ended 31 December 2025

Accountants For Good Ireland Ltd

51 Bracken Road, Sandyford Business Park, Dublin 18, D18 CV48,
Ireland

RRS Technology Solutions Ltd

Unaudited Financial Statements

Year ended 31 December 2025

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RRS Technology Solutions Ltd

Directors and Other Information

Year ended 31 December 2025

Director

Rohit Gupta

Accountant

Accountants For Good Ireland Ltd

51 Bracken Road
Sandyford Business Park
Dublin 18
D18 CV48
Ireland

RRS Technology Solutions Ltd

Director's Report

Year ended 31 December 2025

The director presents the report and the unaudited financial statements of the company for the year ended 31 December 2025.

DIRECTORS

The director who served the company during the year was as follows:

Rohit Gupta

ACCOUNTING RECORDS

The measures taken by the director to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

DIVIDENDS

During the year the director has not paid any interim dividends or recommended payment of a final dividend.

DIRECTOR AND SECRETARY AND THEIR INTERESTS

The director and the secretary who served at 31 December 2025, had no interests in shares in, or debentures of, the company.

RRS Technology Solutions Ltd

Report to the director on the preparation of the unaudited statutory financial statements of RRS Technology Solutions Ltd

Year ended 31 December 2025

As described on the balance sheet, the Board of Directors of RRS Technology Solutions Ltd are responsible for the preparation of the financial statements for the year ended 31 December 2025, which comprise the profit and loss account, balance sheet and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

Accountants For Good Ireland Ltd

51 Bracken Road
Sandyford Business Park
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RRS Technology Solutions Ltd

Profit and Loss Account

Year ended 31 December 2025

	2025	2024
	€	€
Turnover	134,236	137,400
Staff costs	(60,125)	(62,238)
Value adjustments and other amounts written off assets	-	(84)
Other expenses	(70,651)	(33,192)
Tax	(432)	(5,246)
Profit	3,028	36,640

RRS Technology Solutions Ltd

Balance Sheet

31 December 2025

	2025	2024
	€	€
Fixed assets	44,084	44,084
Current assets	(19,967)	(29,554)
Creditors: amounts falling due within one year	10,202	16,760
Net current liabilities	(9,765)	(12,794)
Total assets less current liabilities	34,319	31,290
Creditors: amounts falling due after more than one year	(3,329)	(3,329)
Net assets	30,990	27,961
Capital and reserves	30,990	27,961

I, as director of RRS Technology Solutions Ltd 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 section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- I acknowledge the obligations of the company 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.

These financial statements have been prepared in accordance with the micro companies regime.

RRS Technology Solutions Ltd

Balance Sheet (continued)

31 December 2025

These financial statements were approved by the board of directors and authorised for issue on 2 March 2026, and are signed on behalf of the board by:

Rohit Gupta

Director

Company registration number: 634406

RRS Technology Solutions Ltd

Notes to the Financial Statements

Year ended 31 December 2025

1 General information

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, 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

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

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.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

RRS Technology Solutions Ltd

Notes to the Financial Statements (continued)

Year ended 31 December 2025

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

DEFINED CONTRIBUTION PENSION PLAN

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 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.

4 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	27,962	(8,679)
Profit for the financial year	3,028	36,640
At end of year	<u>30,990</u>	<u>27,961</u>

RRS Technology Solutions Ltd

Detailed Profit and Loss Account

Year ended 31 December 2025

TURNOVER

	2025	2024
	€	€
Sales	134,236	137,400
	<u>134,236</u>	<u>137,400</u>

OTHER INCOME

	2025	2024
	€	€
Other operating income	-	-
Government grant recognised directly into income	-	-
	<u>-</u>	<u>-</u>
	<u>134,236</u>	<u>137,400</u>

STAFF COSTS

	2025	2024
	€	€
Total subcontracted staff	-	-
Total employers PRSI	1,125	8,287
Total defined contribution pension costs	24,000	12,000
Directors remuneration	35,000	41,951
	<u>60,125</u>	<u>62,238</u>

VALUE ADJUSTMENTS AND OTHER AMOUNTS WRITTEN OFF ASSETS

	2025	2024
	€	€
Total depreciation of tangible assets	-	84

RRS Technology Solutions Ltd

Detailed Profit and Loss Account (continued)

Year ended 31 December 2025

OTHER EXPENSES

	2025	2024
	€	€
Rent	23,100	10,800
Light, heating and power	120	589
Motor expenses	1,824	2,069
Travelling	1,322	5,933
Subsistence	2,888	901
Advertising	302	-
Printing, postage and stationery	-	6
Telephone	398	341
Computer costs	1,700	1,490
Legal fees	-	160
Professional fees	32,170	8,218
General insurance	1,868	2,368
Repairs and maintenance	-	228
Cleaning	969	-
Bank charges	76	68
Subscriptions	88	-
Sundry expenses	3,826	21
	<u>70,651</u>	<u>33,192</u>

TAX

	2025	2024
	€	€
Corporation tax	432	5,246
Profit	<u><u>3,028</u></u>	<u><u>36,640</u></u>