

Company registration number: 768497

ESMEE SOR Limited

**Trading as
SOR System Solutions**

Unaudited abridged financial statements

For the period

25 July 2024 to 31 December 2025

ESMEE SOR Limited trading as SOR SYSTEM SOLUTIONS

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Director's 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 Director's Responsibilities Statement accompanying those financial statements.

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 the 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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he 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 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 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He 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.

ESMEE SOR Limited trading as SOR SYSTEM SOLUTIONS
Abridged balance sheet as at 31 December 2025

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	2025 €
Current assets	
Cash at bank	552,084
Debtors	<u>11,733</u>
	563,817
 Creditors; amounts falling due within one year	 <u>(327,460)</u>
Net current assets	 <u><u>236,357</u></u>
 Capital and reserves	
Called up share capital presented as equity	100
Profit and loss account	<u>236,257</u>
 Shareholder equity	 <u><u>236,357</u></u>

I, as director of Esmee SOR 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 shareholder of the company has not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- * 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 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 director of the company and signed by:

28 February 2026

**Notes to the Abridged financial statements
For the period ended 31 December 2025****1. Incorporation and principal activity**

The company was incorporated on 25 July 2024 and commenced trading on 1 August 2024.

The company provides IT consulting services.

2 . Accounting policies and measurement bases**Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention in accordance with Irish GAAP. Irish GAAP consists of the Companies Act 2014 and Financial Reporting Standard FRS102 as issued by Chartered Accountants Ireland.

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

Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

3. Creditors: amounts falling due within one year

	2025
	€
Director loan	161,057
Taxation	74,174
Other creditors and accruals	<u>92,228</u>
	<u><u>327,460</u></u>

4. Approval of financial statements

The director approved these abridged financial statements on 28 February 2026