

CRO Number -
652620

Limited Company FRS 105
Unaudited Financial Statements
SSD Consulting Agency LTD

Year Ended 31/12/2025

SSD Consulting Agency LTD

Year Ended 31/12/2025

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SSD Consulting Agency LTD

Year Ended 31/12/2025

Directors and Other Information

Directors ¹	Mr Valentin Putanu Ms Silvia Chicos
Secretary	Silvia Chicos
Accountants	Silvia Chicos ACCA, Chartered Accountant SSD Consulting Agency LTD; Dublin;
Registered Office	Rush, Dublin, K56V128

SSD Consulting Agency LTD

Year Ended 31/12/2025

Accountants Report

Chartered Certified Accountant Silvia Chicos report to the Board of Directors of SSD Consulting Agency LTD FRS 105 on the Un-Audited Financial Statements for the year ended 31/12/2025.

In accordance with the instructions given to us we have compiled without carrying out an audit, the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet and the related notes, including a summary of the significant accounting policies set out in note 1, from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed

SSD Consulting Agency

Statement of Financial Position (Balance Sheet)

As At 31/12/2025

to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

Respective Responsibilities of Directors and Accountants

The company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31/12/2025 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

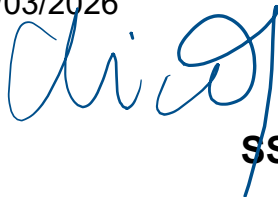
It is our responsibility to compile the financial statements of SSD Consulting Agency LTD Company FRS 105 from the accounting records, information and explanations supplied to us by the directors.

Silvia Chicos ACCA

For and on behalf of SSD Consulting Agency Ltd

Date 01/03/2026

Signed:



SSD Consulting Agency LTD

SSD Consulting Agency

Statement of Financial Position (Balance Sheet)

As At 31/12/2025

Statement of Comprehensive Income (Profit & Loss) for the year ended 31/12/2025

	2025 €
Turnover	16,028.00
Purchases	5,242.39
Staff Cost	6,268.83
Value adjustment and other amounts written off Assets	597.95
Tax	489.85
Profit	3,428.98
Profit and loss reserves brought forward at 01/01/2025	8,624.56
Profit and Loss Adjustment at 31/12/2025	12,053.54

We, as director(s) of SSD Consulting Agency LTD, 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 358 is complied with,

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

(d) 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 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 provisions applicable to companies subject to the micro entities regime and in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to the Micro Entities Regime'. The financial statements were approved by the Board of Directors 18/02/2026 and authorised for issue 01/03/2026. They were signed on its behalf by

Mrs Silvia Chicos
Director

Mr Valentin Putanu
Director

SSD Consulting Agency

Statement of Financial Position (Balance Sheet)

As At 31/12/2025

Date: 01/03/2026

Statement of Financial Position as at 31/12/2025

	2025
	€
Fixed Assets	
Laptops & Accessories	3,555.79
Leashold Additions	3,521.00
Accumulated Depreciation - Leasehold additions	- 2,440.52
Accumulated Depreciation - Laptops & Accessories	- 1,585.53
Current Assets	
Accounts Receivables	415.00
Prepayments	269.95
Bank Current Account	3,271.66
Directors Loan	7,273.72
Current Liabilities	
PAYE-EMP Payable	- 489.85
CT 12.5%	- 1,637.68
Total	12,153.54
Share Capital	100
Retained Earnings	12053.54
Capital and reserves	12,153.54

SSD Consulting Agency LTD

Year Ended 31/12/2025

Notes to Financial Statements

The significant accounting policies adopted by the Company and applied consistently are as follows:

1. ACCOUNTING POLICIES

The company's registered office is Rush, Dublin, K56V128. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 652620.

(a) Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including 'The Financial Reporting Standard applicable to the Micro-Entities Regime – 'FRS 105', the Companies Act 2014.

(b) Currency

(i) *Functional currency*

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

(c) Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest or the cash price for the goods or services where material and recognised as other income on a straight line basis over the terms of the agreement.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

(d) Dividend distribution

Dividend distribution to the company's shareholders is recognised as a liability in the Company's financial statements in the period in which the dividends are approved by the company's shareholders.

Dividend distributions to holders of shares classified as liabilities is recognised as a liability in the Company's financial statements as they become due with the corresponding debit recognised in 'other expenses'

SSD Consulting Agency LTD

Year Ended 31/12/2025

(e) Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.
Deferred tax is not recognised.

(f) Tangible fixed assets

(i) Depreciation

Depreciation is provided on tangible fixed assets on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to tangible fixed assets are as follows:

Laptop & Accessories	12.5% straight line on cost
Leasehold Additions	12.5% straight line cost

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated assets are retained in the cost and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account

2. Directors benefits; advances/loans, credits and guarantees

Details of loans entered into for the benefit of the directors are:

	Mr Silvia Chicos Director
Opening balance	0
Advances to directors	4,075.00
Written off in period	
Provided for	0
Repayments from directors	<u>803.34</u>
Closing balance	<u>3,271.66</u>