2025 Annual Report and Accounts

Driving growth, supporting sustainability through Standards and Certification

The NSAI Impact

Getting certified can **increase your success rates** with bids, quotes and tenders

NSAI CLIENT COMPANY:

The Medical Supply Company in Dublin

NSAI's National Metrology Laboratory (NML) provides calibration and consultancy services to the Medical Supply Company in Dublin 15. It has also been certified with NSAI for ISO 9001 (Quality), ISO 14001 (Environmental) and ISO 45001 (Occupational Health and Safety).

A major Irish university awarded the company a three-year contract for the supply of laboratory equipment and consumables, with ISO-aligned certification contributing to higher evaluation scores, according to the firm.

The company's robust systems and documented processes, achieved during certification with NSAI, enables the Medical Supply Company to show its compliance and capability.

Recent wins in the pharmaceutical sector for the company include:

- Supply and commissioning of multiple refrigeration units
- Retention of biosafety cabinet servicing contracts with major pharmaceutical companies

The company believes its success rate has noticeably increased since its certification with NSAI.

The Medical Supply Company says certification to these standards allows it to clearly show its commitment to environmental responsibility and its health and safety excellence to customers and other interested parties. The company also says that certification strengthens its competitive standing and reputation.

To find out more about the work of NSAI's NML, please see page 27.

Contents

NSAI is Ireland's official standards body. In addition, we also provide certification and metrology services to fulfil designated regulatory functions on behalf of the Irish state.

Through our activities, the NSAI not only builds trust across the Irish economy but also contributes positively to organisations who rely on a developed standard, measurement, and conformity assessment infrastructure to achieve their objectives.

According to ISO (the International Organization for Standardization), standards are the *"distilled wisdom of people with expertise in their subject matter"*.

(Source: Standards, ISO, iso.org/standards.html, 2023)

A standard is a technical document that serves as a guideline, definition or norm. Its central tenet is consensus about how to:

- make a product
- manage a process
- perform a service
- supply resources.

Across all sectors, standards enhance the quality, safety, efficiency, and predictability of products, processes and services. Standards are fundamental in any economy for trust between producers, manufacturers, consumers, regulators and others.

Adopting standards therefore can:

- improve interoperability
- contribute to cost management
- foster collaboration across industries
- support productivity growth.

When businesses adopt standards, it helps them de-risk decision-making and informs their research and development efforts. Furthermore, Irish and European enterprise policies recognise that adopting standards offers a competitive advantage to small and medium-sized enterprises (SMEs).

Introduction
Driving growth, supporting sustainability

Innovating to shape a safer, better and sustainable future, the National Standards Authority of Ireland (NSAI) is Ireland's official standards body.

The NSAI enables and empowers Irish firms to use standards and certification to strengthen their operational excellence and compete more effectively in domestic and international markets.

For almost 30 years, the NSAI has been successfully delivering standardisation, certification and measurement services on behalf of Ireland.

Reporting to the Minister of State for Employment, Small Business and Retail at the Department of Enterprise, Tourism and Employment (DETE), NSAI is a business improvement partner – helping Irish businesses to innovate and grow on a global stage.

Our clients include Irish SMEs and multinational businesses that operate across 40 countries.

We help them to:

- innovate and grow
- compete internationally and sustainably
- comply with relevant standards, laws and regulations
- continuously improve.

Discover how we help propel organisations to success:

Ireland: [**NSAI.ie**](NSAI.ie)

Global: [**NSAIinc.com**](NSAIinc.com)

UK: [**NSAI.uk**](NSAI.uk)

Our mission, vision and values
NSAI's Strategic Plan (2022-2026)

Our mission

NSAI utilises our specialist knowledge and expertise, together with industry best practice, to connect, facilitate and develop the global business community. At the same time, we develop innovative solutions – shaping a safer, better and sustainable future.

Our vision

To be recognised as the partner of choice across our global business landscape in the provision of world-class, technical and expert services that facilitate transformative and sustainable business success.

Our core values

NSAI's core values underpin and support our mission and vision, shape the culture and reflect what NSAI truly respects and values. These are:

EXCELLENCE

We take great pride in and promote leading-edge competency and resilience in the pursuit of excellence in our work, embracing change and opportunities.

EXPERTISE

In maintaining our forward-looking competencies, we recognise the critical importance of ensuring the continued development and growth of our people.

RESPECT

We recognise that success can only be achieved by respecting the diversity of our staff, customers and partners. This is ensured by demonstrating an open and engaging approach in all our interactions and fostering an environment that is built on mutual trust.

INTEGRITY

We value integrity and manage impartiality. These are the cornerstones of our activities and are at the forefront of our dealings with all stakeholders.

COLLABORATION

We collaborate across our organisation, with our staff, as well as external partners in an engaging way, to create sustainable value for Ireland across a global landscape.

INNOVATION

We support the need for agility and innovation throughout our processes, systems and services, achieved through continually challenging the ways of today.

ACCOUNTABILITY

We hold ourselves and each other to account to consistently live our core values in the delivery of our mission, ensuring the highest level of credibility for all stakeholders.

You can download a copy of our Strategic Plan in Irish or English from NSAI.ie

2025 in numbers

Standards

Ireland's official standards body

448,041
standards accessed through catalogue, 57% higher than 2024

1,498
standards published

Over 2,350
national committee members, including **240** new members

426
new users on NSAI's **Your Standards, Your Say** portal for public consultations

Legal Metrology Services

Building trust in every measure

6,031
premises visited across Ireland

21,816
in-service trade instruments inspected

National Metrology Laboratory

The home of measurement science in Ireland

5,048
calibration certificates issued to companies by NML

522
research days completed by scientists for European research programmes

86
people attended **16** NML training courses

18
laboratories supported throughout Ireland

Construction

Helping to build Ireland's future

1,162

construction product certificates issued by NSAI Sustainability and Built Environment

96

new modern methods of construction (MMC) enquiries received, 20% higher than 2024

6

new certificates drafted by NSAI MMC

65

new BIM enquiries received with **8** new applications into NSAI BIM

37

client companies served through NSAI Certification UK (including UKCA marking)

Certification

Unlocking markets and protecting the public

507

new management systems certificates issued (34% more than 2024, largely due to growth in environmental and energy certifications)

6,843

audit days completed through NSAI Business Excellence and NSAI Inc

For medical devices

2,782

audit days completed by NSAI Medical Devices (NSAI and NSAI Inc)

For automotive certification

10,150

automotive products approved

A message from our **Chairperson and CEO**

At a time of wider global uncertainty, **growth and sustainability** anchored our focus in 2025.

We chose **Driving growth, supporting sustainability through Standards and Certification** as the theme for our 2025 Annual Report. Growth and sustainability informed all our work in developing and influencing Irish and European standards in everything from climate resilience and construction innovation to cybersecurity and artificial intelligence.

Empowering business is a keystone of our mandate. In 2025, we enabled this through our certification work across:

- Business Excellence
- Sustainability and Built Environment
- Modern Methods of Construction (MMC)
- Building Information Modelling (BIM)
- Medical Devices
- Automotive.

Enabling innovation in housing

Ireland's new housing plan, **Delivering Homes, Building Communities**, launched in 2025 and NSAI is playing a vital part in helping to achieve its aims. We work closely with clients to enable them to deliver innovative modern methods of construction (MMC) that make construction faster and more efficient. We saw a steady stream of MMC-related applications in 2025, with many more expected in 2026.

In 2025, our new MMC toolkit had significant uptake, indicating a strong and growing industry focus on innovation and the adoption of modern construction methods. This self-assessment tool followed others we have published on management systems and information security management.

We also carry out extensive outreach on building information modelling (BIM), for example, to support the construction industry's evolution.

With timely information and tools, we seek to enable SMEs to become better prepared to follow standards and achieve certification. Support tools were launched to help SMEs and other organisations better understand standard requirements, assess their level of readiness, and identify key steps on the path to certification. Enhanced support packages which include educational content are in the pipeline for 2026.

Our work also serves to protect consumers and homeowners. In 2025, we made significant progress on a full revision of I.S. 465, supporting the assessment and remediation of damage caused by defective concrete blocks.

This included a public consultation, which received over 640 submissions. This work was concluded in May 2026.

Powering excellence through partnership

Developing ICT standards is critical to digital transformation and the data economy. Our experts worked across national and European standards development to support the Cyber Resilience Act, the EU AI Act, digital product passports, quantum computing and more. We also continued to lead the EU TrustBoost cybersecurity project in 2025, which has now almost reached its midpoint, with the consortium demonstrating strong engagement, effective collaboration, and alignment across partners to deliver trusted certification approaches and practical frameworks that strengthen EU digital resilience, compliance, and market confidence. The project has also made a significant contribution in the Irish context through the publication of an IEEE paper examining the readiness of Irish SMEs for EU cybersecurity certification and identifying key gaps in the implementation of the EU Cybersecurity Certification Framework.

NSAI participation in European and international standards bodies ensures that Irish interests are represented at both technical and governance levels. NSAI's approach is collaborative, consultative and outward-looking. For example, our technical experts participated in the CEN-CENELEC strategic advisory group on European standardisation relating to climate change, and engaged with ISO, IEC, CEN and CENELEC on standards development for medical devices and life sciences. At governance level, our participation is influencing the future direction of standards in an increasingly digitised environment.

We also signed a new cooperation agreement with the Standards Council of Canada in 2025. This agreement strengthens collaboration on standards development, enabling greater alignment on international priorities, facilitating knowledge exchange, and supporting Irish industry in accessing and influencing global markets.

We encourage and facilitate Irish business and academia to contribute to European and global standards development. We recognise and celebrate their critical work, including bringing back implementation and best practice knowledge to Ireland.

We also welcome public input into standards through the NSAI *Your Standards, Your Say* portal. In 2025, there was a 240% increase in new users registering on the portal to access, comment on, or input into draft standards. Comments were received in diverse areas including for example Construction, Cybersecurity, Digital Product Passport, Biobanking and Online Gambling contributed to the shaping and development of our standards work.

Planning for the future

Across all our departments in 2025, we continued to strive towards our overarching strategic goal of innovating to shape a safer, better and sustainable future.

2026 will mark the final year of delivery under NSAI's current Strategic Plan (2022-2026). We have now begun a structured and evidence-based process to develop our next Strategy, which will cover the period 2027-2031.

The development process has been designed to ensure that the new Strategy is informed by a clear assessment of NSAI's operating environment, statutory mandate, and future risks and opportunities. It includes a review of lessons learned from the delivery of the current strategic plan, consideration of emerging national and EU policy priorities, and analysis of trends affecting standardisation, certification, metrology, and regulatory services.

Further refinement and consultation will take place during 2026, with a view to finalising and adopting the new Strategy in advance of the 2027-31 period.

Celebrating milestones

At NSAI, we are always keen to mark research and development milestones. In 2025, NSAI's Legal Metrology Services and National Metrology Laboratory celebrated the 150th anniversary of the signing of the metre convention on UNESCO World Metrology Day in May with a commemorative event. We welcomed the Minister of State for Employment, Small Business and Retail at the Department of Enterprise, Tourism and Employment, Alan Dillon T.D. to the NML that day, along with Irish small business leaders and secondary school students, to spotlight the past, present and future of metrology in Ireland.

As Ireland accedes to the European Union presidency in mid-2026, we look forward to raising awareness of the role of standards in Europe, including hosting a crucial international event on IT standards – the ISO/IEC JTC1 plenary meeting – in Malahide, Co Dublin this November.

Lastly, as James Kennedy finishes his tenure as NSAI Chair, we acknowledge his significant contribution and reflect gratefully on all those who have collaborated with NSAI and our Board to drive the evolution of the Irish standards ecosystem since his first term began in 2018. As NSAI moves into a new phase, this proactive, highly energised organisation remains a key driver of economic growth and sustainability.

Dermot Casey
Deputy Chairperson

24 June 2026

Geraldine Larkin
Chief Executive Officer

24 June 2026

The NSAI Impact

For many small- and medium-sized firms, achieving certification can translate into **higher tender scores.**

NSAI client company: ProCloud in Roscommon

According to ProCloud, companies that follow or achieve certification to ISO standards can score higher in quality, information security and ESG sections during tender evaluations.

ProCloud, headquartered in Roscommon, has achieved a suite of NSAI-certified standards that significantly strengthen its service delivery, governance, and operational excellence.

Certification to ISO/IEC 20000 (IT Service Management), for example, has enabled it to implement a fully ITIL-aligned service model. This has enhanced the quality, consistency and reliability of the services ProCloud delivers to clients.

Its certification to ISO/IEC 27001 (Information Security Management), meanwhile, ensures robust security controls and governance across all customer engagements, while ISO 9001 (Quality Management) underpins its culture of continuous improvement, performance measurement and service excellence.

Environmental performance is now a scoring category in public procurement in Ireland, and ProCloud's ISO 14001 certification gives it a framework for environmental sustainability evidence.

Boosting tender success rates

ProCloud's certifications through NSAI has significantly boosted its tender success rate.

It has achieved this by:

- meeting mandatory pre-qualification questionnaire (PQQ) requirements (such as ISO 9001 and ISO 27001)
- increasing tender scoring across quality, security, and sustainability
- reducing perceived risk for public and enterprise buyers
- showing maturity and professionalism
- gaining access to government frameworks where specific certifications are prerequisites.

Standards:
Empowering and safeguarding Irish industry and society

NSAI is the national standards body for Ireland and the Irish member body for:

- CEN (European Committee for Standardization)
- CENELEC (European Committee for Electrotechnical Standardization)
- ISO (International Organization for Standardization)
- IEC (International Electrotechnical Commission).

NSAI Standards is also a member of ETSI, the European Telecommunications Standards Institute.

Through our national committee structure, involving over 2,350 technical committee (TC) members, NSAI facilitates Irish-based experts and stakeholders to take part in standardisation at all levels.

By engaging people from many organisations across industry and society, NSAI supports diverse stakeholder participation in national, European and international standards development. This ensures Ireland's priorities and perspectives are captured effectively and represented appropriately on the global stage.

NSAI offers a significant catalogue of more than 31,000 standards incorporating harmonised European and international standards, as well as national standards. These are available through the NSAI Standards Store at **Standards.ie**.

Summary 2025

Standards

31,100+
standards in NSAI's catalogue

1,498
standards published

2,350
national committee members

448,041
standards accessed through NSAI's online subscription Catalogue a 57% increase on 2024 due to an increased number of subscribers and standards developed

426
new users registered on NSAI's **Your Standards, Your Say** portal (a public online platform where Irish industry can access, comment on and feed into draft standards). This was 240% more than in 2024 largely driven by interest in I.S. 465

364
standards committee meetings convened

In 2025, we made progress in several standardisation activities supporting Ireland's National Housing Plan.

New and top-selling standards in 2025

New standards developed in 2025

- I.S. 10101:2000+AC2:2025 National rules for electrical installation (The Wiring Rules)
- I.S. 437:2025 Horse and stud farm fencing – timber post and rail
- I.S. 6:2025 Concrete sewer pipes
- I.S. 3216:2025 Code of Practice – Bulk storage of liquefied petroleum gas (LPG) (Ed. 3)
- I.S. 329:2024+A1:2025 Gas distribution mains and Amendment 1
- I.S. 813:2025 Domestic gas installations (Ed. 4).

Top-selling standards in 2025

1. I.S. 10101:2000+AC2:2025 National rules for electrical installation (Wiring Rules)
2. I.S. 3218:2024 Fire Detection and Alarm Systems – System Planning, Design, Installation, Commissioning, Servicing and Maintenance
3. I.S. 813:2014+A1:2017/AC:2017 Domestic gas installations (Ed. 3)
4. I.S. 3217:2023 Emergency Lighting
5. S.R. 50-4 Building services – Part 4: Heat pump systems in dwellings.

Supporting the work of the Irish Government

NSAI engages continually with government departments on areas of national priority, including:

- Department of Enterprise, Tourism and Employment (DETE)
- Department of Housing, Local Government and Heritage (DHLGH)
- Department of Climate, Energy and the Environment (DCEE)
- Department of Transport (DoT)
- Department of Culture, Communications and Sport (DCCS)
- Department of Agriculture, Food and the Marine (DAFM).

Standards in Europe

To support EU policy, NSAI works to ensure Irish industry, government, and other stakeholders engage in European and international standardisation activities.

At a European level, harmonised standards play a significant role in supporting the implementation of EU legislation. The European Commission is reviewing the European Standardisation 'rule book' (Regulation 1025/2012). This regulation provides a framework for cooperation underpinning the European Standardisation System, and sets out the principles of governance and inclusiveness, with a primary focus on how harmonised European standards are developed in support of the Single Market.

During 2025, NSAI contributed to several consultations and policy working groups through stakeholder engagement and dialogue. The review by the European Commission is considering all aspects of standards development to ensure a more effective, efficient and inclusive European Standardisation System.

In 2025, NSAI took part in multiple European fora on standardisation, including the European Commission's High-Level Forum (HLF) on Standardisation, which addresses:

- international leadership
- governance
- emerging technologies
- research engagement
- education and skills
- other areas of strategic importance.

One key focus area within the Forum's work is quantum technologies, recognised at EU level as strategically important for Europe's digital resilience and technological sovereignty. NSAI is actively involved in this workstream to develop a coherent approach with the work helping to inform a new European roadmap for quantum technologies.

NSAI is also an active member of the European Commission's Multistakeholder Platform on ICT Standardisation. Participants include national authorities from European member states as well as European and international standardisation bodies, who partner with industry and societal stakeholders on issues related to implementing ICT standardisation policies.

Through these groups, NSAI contributes to the development of the EU Annual Union Working Programme (AUWP) on European Standardisation and the setting of European priorities within it.

Another EU-funded project, REGo ETSI, commenced in 2025. It focuses on improving standardisation for the European Telecommunications Standards Institute (ETSI) and encouraging organisations to participate in shaping standards. As one of the participating national standards bodies (NSBs), NSAI is working to boost stakeholder awareness of the benefits and opportunities of engaging with ETSI.

Built Environment

The Defective Concrete Blocks (DCB) review remained a top priority in 2025 for NSAI, with significant progress made on revising I.S. 465 (DCB remediation) and S.R. 16 (Aggregates). Both projects reached important milestones, launching the two documents for public consultation in 2025, with the aim of them being finalised and published in 2026.

In 2025, NSAI continued to work closely with DHLGH to support the Irish contribution to the Construction Product Regulations (CPR) Acquis process.

Led by the European Commission, this aims to collect stakeholder and member state technical and regulatory needs, in order to create:

- new detailed standardisation requests
- delegated acts
- product requirements
- product information.

This process facilitates updating all existing harmonised standards to comply with CPR-2024 and extending their scope to cover new products.

Driving standardisation and innovation

NSAI engages with policy makers, industry, and academia to better understand the national needs for standardisation, as the construction industry responds to urgent need with innovative emerging technologies.

In 2025, we made progress in several standardisation activities supporting Ireland's National Housing Plan, *Delivering Homes, Building Communities*, including on the following:

Concrete

NSAI started revising National Annexes to I.S EN 206 suite (Concrete specification) and did preparatory work on producing a new deliverable to address suitability assessment of alternative binders for concrete. Working with DETE, NSAI is gathering the information and evidence needed for NSAI's technical committee to decide on guidance for novel cementitious materials.

Light gauge steel

NSAI has started engaging with industry on the potential for developing an Irish standard for light gauge steel, thereby tackling Housing Plan Action 3.4, which calls for using standardisation to cut construction costs. In 2026, NSAI will call for experts to take part in a new technical committee to further scope the development of this standard.

Mass engineered timber

Mass engineered timber is increasingly recognised as a sustainable alternative to carbon-intensive steel and concrete. NSAI has agreed to call for experts to take part in a new technical committee that will consider recommendations on mass-engineered timber from, the Department of Agriculture, Food and Marine's Timber in Construction Steering Group.

Digital product passport

A digital product passport (DPP) is a digital record needed under the EU's Ecodesign for Sustainable Products Regulation (ESPR). It gives standardised, comprehensive lifecycle data about a product, from its origin and materials to its manufacturing, durability, repairability, environmental impact and end-of-life options.

The ESPR came into force in July 2024, making DPPs a cornerstone of EU sustainability policy. This regulation applies to most physical goods sold in the EU, including imports. It introduces binding requirements on durability, repairability, recyclability and transparency.

In 2025, NSAI technical committee members engaged in related European standards work in this area, which is set to increase going forward.

Standards and energy decarbonisation

In 2025, NSAI continued to engage in European hydrogen standardisation through its participation in the CEN-CENELEC Coordination Group on Hydrogen, which supports the coordination and implementation of the European Clean Hydrogen Alliance (ECH2A) Roadmap on Hydrogen Standardisation.

NSAI also contributed at national level through membership of the Interdepartmental Hydrogen Working Group, led by the Department of Climate, Energy and the Environment (DCEE).

Following continued collaboration by NSAI and Gas Networks Ireland (GNI) on standardisation activities relating to hydrogen, 2025 saw NSAI publish our first related deliverable, with the amendment of I.S. 329 Gas distribution mains.

In 2025, NSAI also followed national and international developments in carbon capture, renewable biogas and biomethane.

NSAI holds the Secretariat for CEN TC 286 LPG equipment and accessories. In 2025, NSAI/TC 286 began to revise its title, scope and entire portfolio of 48 standards to allow for blending renewable dimethyl ether (rDME) with LPG. Renewable DME is a sustainable, clean-burning and non-toxic fuel produced from feedstocks such as biomass, agricultural waste and captured carbon dioxide. The World Liquid Gas Association and Liquid Gas Europe support this development.

Supporting digital innovation and transformation

Data-driven innovation is vital for national and EU digital transformation and the data economy. ICT technical standards are critical to this transformation and to ensuring digital technologies are interoperable. The number of standards continues to grow significantly as technology evolves and more EU legislative acts are introduced.

The 2025 EU Annual Union Work Programme for Standardisation (AUWP) reflects priorities for digital standardisation and emerging technologies. During 2025, NSAI experts worked across ICT-related areas, including:

- cybersecurity standardisation to support implementation of the Cyber Resilience Act, and the EU Trusted Data Framework as provided for in the EU Data Governance Act
- standardisation on interoperability for data processing services to support the EU Data Act
- developing standards for Digital Product Passports under the Eco-design Regulation.

At ISO/IEC level, NSAI holds the secretariat of the international working group on Governance of Information Technology (JTC1/SC42/WG3). NSAI delegates hold convenor roles in several working groups of the international standards committees including that dedicated to Artificial Intelligence (ISO/JTC1/SC42) and hold project editor roles in the areas of use cases for distributed ledger technologies and smart contract security under ISO/TC307.

NSAI supports Ireland's digital transition by contributing to the development of standards that underpin trust, interoperability, and adoption of digital technologies. In areas such as artificial intelligence, standards play an important role in supporting the safe and trustworthy deployment of new technologies, while helping Irish enterprise remain competitive and aligned with national and EU digital priorities.

In 2025, NSAI represented Irish stakeholders in European and international standardisation activities. During the year, the first draft harmonised standard supporting the EU AI Act was released for public consultation. This draft, prEN 18286, sets out requirements for the design of quality management systems for AI providers.

In September 2025, NSAI hosted the international plenary meeting of ISO/IEC JTC 1/SC 38 on Cloud Computing and Distributed Platforms at ATU in Letterkenny. The meeting brought together international experts to support collaboration and coordination on global standards that underpin the development, interoperability, and security of cloud and distributed digital technologies.

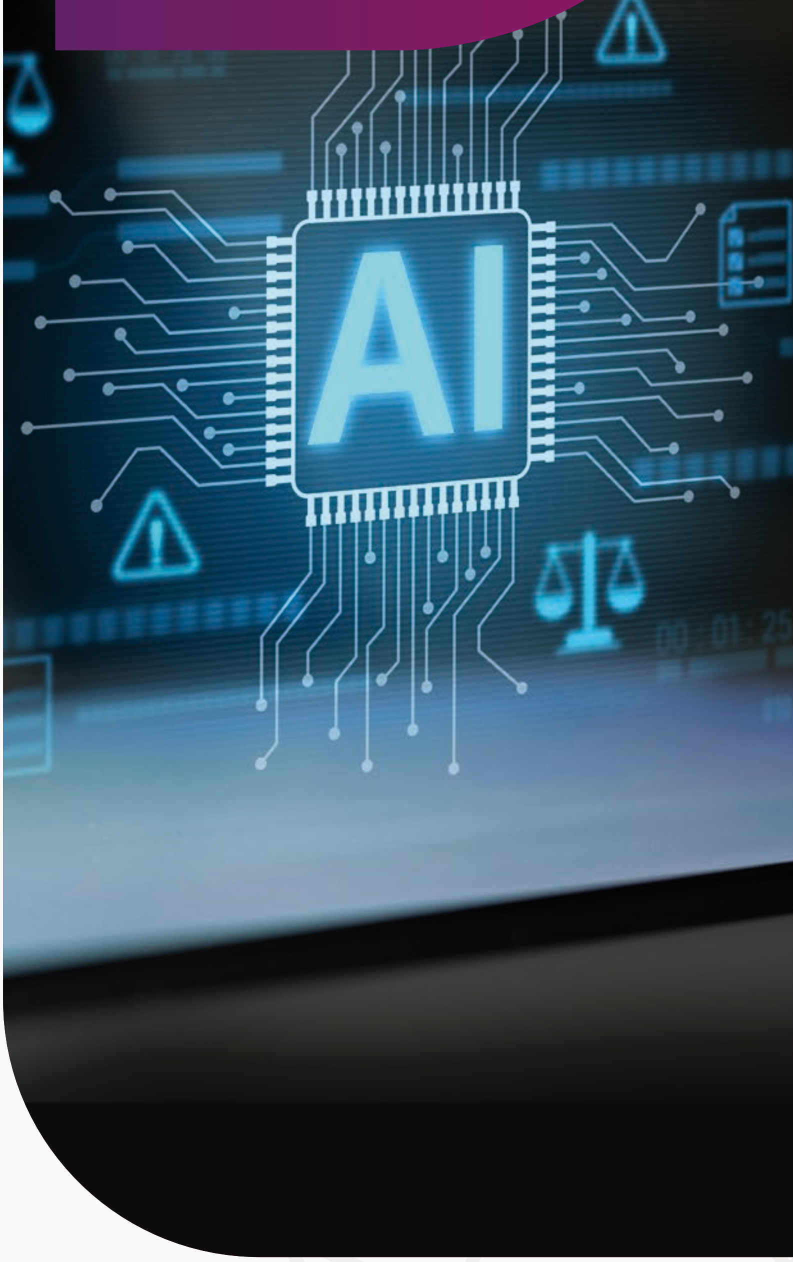
Testing digital delivery of standards content

In July 2025, we launched a national beta test of the NSAI-IEC White Label application. This initiative supports NSAI's work to improve how standards are accessed and used through a digital platform.

Through this joint initiative, members of the Irish National Committee, NSAI/ETC/TC 02 Electrical Installations, are testing how national standards such as I.S. 10101 can be used alongside IEC standards within a single platform. The testing is structured to gather real-world feedback on functionality and usability, which will inform further improvements to the digital solution.

NSAI acknowledges the valuable contributions of those who participated in the testing. Their input helped ensure the platform reflects national requirements and practical implementation needs, supporting ongoing improvement across the international standardisation system.

NSAI supports Ireland's digital transition by contributing to the development of standards that underpin trust, interoperability, and adoption of digital technologies.



Supporting healthcare and life sciences

Medical devices

The medical devices sector continues to contribute significantly to Ireland's economy, supporting high-value manufacturing, employment, and exports, and playing a central role in Ireland's life sciences ecosystem. Standards are vital to the conformity assessment of medical devices, ensuring product safety and performance, as well as ensuring controlled and qualified manufacturing processes.

NSAI Standards continues to support the sector by ensuring standards development organisations such as ISO, IEC, CEN and CENELEC receive our national contribution and feedback on developing medical device standards.

NSAI's Healthcare Standards Committee (NSAI/TC 5) is the national forum for non-electrical medical devices, giving national stakeholders access and information on standards development across:

- dentistry
- in-vitro diagnostics
- ophthalmics
- non-active medical devices
- implantable devices
- other relevant areas.

During 2025, biological evaluation of medical devices was a specific area of focus due to the revision of ISO 10993-1. This key standard applies to all types of medical devices. The new revision was published in late 2025 and will require many manufacturers to review and revise biological testing data.

Small bore connector standards (ISO 80369 series) are also undergoing a revision. These are key components for the manufacture of medical devices used to deliver liquid and gases safely to patients. ISO 80369-1 sets out general requirements for small bore connectors. It was also revised in 2025, due to a submission by NSAI experts. The revised standard was published in October 2025.

Another key area of focus was the revision of the ethylene oxide sterilisation standard (ISO 11135). Led by an Irish expert, this type of sterilisation is especially useful in the medical device industry. The revised standard is due for publication in 2026.

The IEC and CENELEC Medical equipment, software, and systems committees have many ongoing projects, with significant progress made in revising fundamental standards IEC 60601-1 and IEC 62304, with several Irish experts participating actively. The electrical and electronic medical devices sector is embracing AI, with eight projects in 2025 involving AI or machine learning. They focused on areas such as testing, risk management and post-market surveillance among others.

Digital health and health informatics

The European Health Data Space (EHDS) Regulation is helping transform health records into digital or electronic versions. The regulation aims to establish a common EU framework for the use and exchange of electronic health data. It will enhance people's access to and control over personal electronic health data, while also allowing certain data to be used for public interest, policy support and scientific research purposes.

Health informatics standards developed by ISO/TC 215 and adopted at the European level by CEN/TC 251 support the implementation of digital health records. NSAI/TC 21, Health informatics, is the national forum for relevant stakeholders to learn about the related standards. Stakeholders involved in EHDS implementation, including the Department of Health, the HSE and HIQA, are current members of NSAI/TC 21.

In June 2025, the HSE presented to NSAI/TC 21 and gave an update on national engagement in European EHDS projects, including timelines for implementing the regulation. Inputs were given to HIQA during the public consultation of their revised national health demographic standard. The committee is focused on creating awareness and promoting the use of relevant international health informatics standards such as the ISO 27269:2025 – Health Informatics – International patient summary.

Life sciences and biotechnology

In 2025, the European Commission launched a strategy for European life sciences to position Europe as an attractive place for life sciences research and development (R&D). Standards are key in ensuring new and innovative life sciences developments are market-ready and safe for use.

The technical committee NSAI/TC 21 Biotechnology is monitoring the work of ISO TC 276, which is developing standards across:

- biobanks and bioresources
- analytical methods
- bioprocessing
- micro-physical systems
- organoids
- data processing
- integrations
- nucleic acid
- protein-based devices.

A key focus of NSAI/TC 21 has been the revision of ISO 20387 – Biotechnology – Biobanking. This standard specifies general requirements for the competence, impartiality, and consistent operation of biobanks.

NSAI held a workshop in November 2025 to encourage contributions to the public comment stage of this revision.

In 2025, CEN in conjunction with the Joint Research Centre (JRC) and the foresight initiative *Putting Science into Standards,* delivered a workshop on 3D bioprinting to support the development of a future standards roadmap for this emerging technology. NSAI facilitated national engagement in this work by encouraging participation from the Irish research community, including researchers across a number of universities, thereby supporting Irish input into early-stage European standardisation discussions.

In 2025, NSAI engaged with the newly established Life Sciences Unit within the Department of Enterprise, Tourism and Employment to provide input on standards development as part of the public consultation on the National Life Sciences Strategy.

Engaging with researchers and innovators

We strongly encourage researchers and innovators to take part in national and international standards development. As standards are critical in enabling innovation and competitiveness, the input of Ireland's research community is highly valued.

In September 2025, NSAI took part in Ireland's first innovation management event – IMPXCT. NSAI Technical Committee members organised the event, which took place in TU Dublin. It showcased an example of the enabling power of innovation management and highlighted how the ISO 56001 suite of standards can be innovation tools for organisations of any size.

NSAI actively participates in CEN CENELEC's Standards + Innovation Awards by nominating leading experts and innovators in research and standards. This gives European recognition to Irish contributions to standardisation and innovation.

Engaging with emerging professionals

IEC Young Professionals Programme

We participate in the IEC Young Professionals (YP) Programme. This initiative nominates participants through their respective national committees to represent their countries on the international stage. In 2025, Callum Bergin of ESB Networks and Swathi Halawai of Dell Technologies proudly represented Ireland at the annual IEC General Meeting in New Delhi, India.

NSAI Emerging Professionals Programme

NSAI continued to develop its own Emerging Professionals Programme to cultivate a talented pool of next generation standardisers. The NSAI Emerging Professionals held their second Regulars Table meeting in December 2025.

NSAI Standards was shortlisted at the 2025 Digital Media Awards for the #MoreThanStandard campaign which promotes NSAI's Emerging Professionals' Programme.

Certification: Opening markets and enabling growth

NSAI, NSAI Inc, and NSAI Certification UK Ltd develop and maintain comprehensive certification schemes for products, services and processes, with a strategic emphasis on supporting Irish industry.

NSAI is a notified body (NB) under EU legislation for:

- medical devices
- construction products
- measuring instruments.

Businesses seeking conformity assessment must show they have and maintain suitable product and manufacturing control mechanisms to ensure products comply with standards.

Management system certification offered by NSAI supports an organisation's knowledge management across the management process, increasing efficiency and reducing risk.

A company or organisation can establish, maintain, and approve internal quality processes and other processes using a proven management system certification framework. Management system certification provides independent third-party assessment and validation of compliance with international standards and serves as a global benchmark for market access.

Gaining NSAI certification gives companies a competitive advantage in winning new business at home and abroad.

What is product certification (CE marking)?

CE marking is a legal requirement for placing certain products, such as medical devices and construction products, on the market in the EU and EEA member states. With CE marking on a product, the manufacturer declares it complies with applicable EU directives and regulations.

The recently revised Construction Products Regulation (CPR) introduces updated requirements for the marketing of construction products in the EU, further strengthening the framework for safety, sustainability and compliance. As an EU notified body, NSAI has a crucial role in certifying products to ensure they are compliant.

Not all products need third-party conformity assessment. If legally permitted, the manufacturer can self-declare compliance with the essential requirements or relevant harmonised European standards.

What is the UKCA mark?

NSAI Certification UK Ltd holds accreditation from the United Kingdom Accreditation Service for its work under the UKCA mark for Construction, Measuring Instruments and Non-Automatic Weighing Instruments.

UKCA marking applies to most products for which the CE marking is applicable. The UK government has, however, committed to recognising CE marking, which will ensure ongoing market access for qualifying products in the UK.

Certification: Business Excellence

The NSAI Business Excellence Department offers a comprehensive range of third-party certification services across diverse industry sectors.

With certifications issued to organisations in over 40 countries, this department delivers management schemes to industry including:

- ISO 9001 (Quality Management Systems)
- ISO 14001 (Environmental Management Systems)
- ISO 45001 (Occupational Health and Safety Management Systems)
- ISO 50001 (Energy Management Systems)
- FSSC 22000 (Food Safety Management Systems)
- ISO 27001 (Information Security Management Systems).

These standards enable businesses to grow, strengthen their resilience and achieve their sustainability goals.

NSAI also operates the European Union environmental labelling scheme, known as the EU Ecolabel. It promotes products and services with a reduced environmental impact, ensuring environmental claims are reliable and helping to counter greenwashing.

In 2025, Business Excellence saw significant progress, marked by increased certification, digital innovation, and a deepened commitment to sustainability, diversity and inclusion. Together, these are a strong foundation for continued success in 2026.

We successfully maintained accreditations for all NSAI core schemes and launched a new unaccredited offering in greenhouse gas (GHG) verification (which is planned for accreditation). We also implemented central scheduling for reassessment audits, improving efficiency and resource planning.

Digital transformation

Business Excellence completed preparation for the rollout of a new customer relationship management (CRM) platform, to automate audit workflows and enhance our clients' experience.

We developed an enhanced online support package for ISO 27001 (Information Security Management Systems), giving organisations, especially SMEs, self-assessment resources and digital guidance.

Stakeholder engagement and thought leadership

Business Excellence actively contributes to national dissemination and stakeholder engagement through key conference participation. Team members presented the progress of the EU TrustBoost project at the Cyber Ireland National Conference in October 2025, engaging with industry, academia, and government stakeholders on cybersecurity innovation and certification developments. Staff members contributed to academic outreach by presenting research at a Galway-based research conference in December 2025, examining the readiness of Irish SMEs for EU cybersecurity certification and identifying gaps in the implementation of the EU Cybersecurity Certification Framework. Business Excellence representatives also played a leading role in Ireland's first Innovation Management Summit, held in Dublin in 2025, where they contributed expert insight on the deployment of ISO 56001, outlined potential certification pathways for Irish industry, and supported the development of innovation management capabilities across the national ecosystem.

We also continued to lead the EU TrustBoost Cybersecurity Project, delivering over 1,200 hours of training and advancing the development of a pan-European cybersecurity certification platform.

Summary 2025: Business Excellence

4,614

management system certificates issued

4,309

audit days completed across 40+ countries, an increase of 19% on 2024

Certification: Medical Devices

NSAI client company:
Steripack Ireland in Westmeath

Steripack Ireland are healthcare packaging specialists, providing innovative manufacturing solutions for the medical devices sector from their base at the National Science Park in Mullingar. The company's sterile barrier packaging helps to prevent contamination and maintain sterility, thereby mitigating the risk of infections.

The company has chosen NSAI Medical Devices as their certification provider, achieving I.S. EN ISO 13485: 2016 (Quality Management Systems).

As a result, the firm is growing its client base. *It is also clearly demonstrating to medical device manufacturers – both clients and potential clients – that it is fully committed to company-wide continuous improvement, safety, and quality.*

Experts from Steripack Ireland actively contribute to the development of Irish and international standards too. The company has representatives on several technical committees (TC) and working groups, co-ordinated by NSAI Standards, including Healthcare (NSAI/TC 5) and Sterilizers and Sterilization and Cleaning (NSAI/TC 5/SC 9).

Getting certified and contributing to standards through NSAI demonstrates continuous improvement and influence

The NSAI Medical Devices Division offers regulatory certification and conformity assessment services for medical devices, supported by deep industry expertise and enhanced digital tools. Through its Notified Body, ISO Certification Body and MDSAP authorisation, NSAI enables Irish manufacturers to access global markets.

In 2025, the **Medical Devices** division operated in a highly challenging regulatory and market environment, characterised by continued evolution of the MDR (EU Medical Device Regulations) and IVDR (EU In Vitro Diagnostic Medical Devices Regulations) frameworks and increased expectations on notified bodies.

In response, we undertook a comprehensive review of our organisational capacity and delivery model.

Key developments during 2025 included implementing a resilient organisational structure, supported by enhanced governance arrangements and comprehensive, role-based training plans across NSAI Medical Devices. The purpose of this was to:

- strengthen our technical depth across device technologies
- improve consistency and transparency in conformity assessment activities, and
- reinforce accountability at all levels of delivery.

We also progressed the strategic repositioning of NSAI Medical Devices, with a transformation programme focused on establishing the division as a global regulatory gateway for Irish manufacturers. Our focus remains on operational efficiency, regulatory excellence, and choice in routes to market, while maintaining a strong emphasis on public good and patient safety.

Across 2025, we continued to support Irish and international manufacturers in achieving regulatory certification, while investing in staff capability, regulatory intelligence, and process improvement.

This work laid the foundations for further consolidation in 2026. Our focus is on reducing administrative burden for the industry, advancing digitalisation and improving accessibility to regulatory pathways, thereby strengthening national and EU-level resilience and competitiveness.

Summary 2025: Medical Devices

13

new Medical Device Regulation (MDR) certificates issued

4

notified body opinions (NBOp) issued

114

regulatory substantial changes processed

2,782

audit days completed for medical devices, globally

Certification: Modern Methods of Construction

MMC encompasses new and innovative construction technology, methodologies, processes and building systems that improve productivity, particularly offsite construction.

Since **NSAI Modern Methods of Construction (MMC)** was established in June 2023, there has been a steady increase in demand for this voluntary certification scheme.

The government's new housing plan, *Delivering Homes, Building Communities 2025-2030*, commits to enhancing productivity in construction by using MMC. The plan states the Government will work with NSAI "to ensure all-encompassing regulatory certs are issued in a timely manner, harmonising Irish regulations with EU regulations to open up new market opportunities."

NSAI is supporting the new national housing plan by:

- continuing roll-out of an MMC certification scheme to support the residential construction building system assessment process, under the Agrément certification scheme
- publishing the *Guide to Agrément Certification for Modern Methods of Construction* and an MMC certification readiness questionnaire
- promoting the new NSAI MMC Toolkit (at **NSAI.ie/MMCtoolkit**), for small to medium-sized firms
- working to complete the specific actions required by NSAI from the national Housing Plan.

MMC involves assessing offsite and onsite assembly methods such as 3D-Volumetric modular construction and 2D-Panelised system or Light Gauge Steel (LGS) framing. NSAI offers certification for the offsite manufacturing stage and on-site assembly, installation and sign-off on MMC/modular construction building systems.

We also offer onsite building system installation compliance under Building Control (Amendment) Regulations – BCAR 2014, by providing ancillary certification, for offsite manufacturers.

NSAI ensures certified building systems use proper building materials, assembly and installation methods, and that factory production control processes are suitable for Irish site durability, safety, and local climatic conditions (such as wind-driven rain and humidity) in line with the current Irish Building Regulations (1990 to 2024).

The emphasis on quality control ensures firms follow established regulatory requirements and offer reliable and precision manufactured modular building systems.

We continue to work and engage with leading offsite manufacturers in Ireland and overseas so their building systems (such as 3D-Volumetric and 2D-panelised systems) can be certified to comply with current Irish building regulations, EU Directives, and other applicable regulations.

The MMC department also completed surveillance audits on the current list of MMC-certified organisations, as registered on the NSAI website, and certified under the Agrément certification scheme for modular construction.

NSAI plays an active role in national initiatives supporting the construction sector through the participation in the interdepartmental and industry Construction Sector Group (CSG). Through this engagement, NSAI contributes expertise to the development of coordinated, innovation-focused approaches to construction delivery. NSAI also participates in the *Timber in Construction Working Group* on Regulation, Standards and Compliance, supporting the integration of robust regulatory and standards frameworks to enable the safe and sustainable adoption of timber construction technologies.

Summary 2025: MMC

6

MMC Agrément certificate revisions updated for compliance to new Fire Safety regulations (TGD Part B 2024)

6

new MMC certificates in process

New NSAI MMC Toolkit

launched in May 2025 to support small and medium sized firms (NSAI.ie/MMCToolkit)

Certification: Sustainability and Built Environment

NSAI Sustainability and Built Environment offers construction system and product certification to the Irish construction industry. The department is integral to NSAI's mission of fostering innovation for a safer, better and sustainable future.

We run certification schemes designed to verify the compliance, quality and sustainability of construction products, systems and installers, supporting both industry innovation and national policy aims including the government's housing and climate action plans.

Our goal of enhancing the construction certification landscape is built on our commitment to fostering innovation and sustainability. By continually updating our certification services to align with best practice and help industry become more efficient, we ensure our services stay relevant, effective, and impactful.

Sustainability and Built Environment also chair the Public Sector Construction Liaison Group. This fosters collaboration and communication among key public stakeholders in construction, aiming to make this work more productive, efficient and sustainable.

NSAI will remain focused on continuous improvement, keeping pace with evolving industry standards and government priorities. Close collaboration with various relevant committees and regular review of best practice underpins the ongoing development of certification schemes, ensuring they stay robust, relevant and valuable.

Engagement with stakeholders

NSAI contributed to multiple European and Irish committees to continually improve our certification schemes and incorporate national housing and climate action goals.

Through expert engagement at national and European level, we contributed our technical expertise, shared best practice and helped shape the standards and regulations governing construction product certification.

This collaborative approach ensures schemes stay relevant and forward-looking, while embedding the government's housing and climate priorities into the regulatory framework.

The insights we gain from committee participation directly inform how we develop and refine our certification services.

Summary 2025: Sustainability and Built Environment

1,162

construction product certificates issued to European Construction Product Regulations and the Agrément Certification Scheme

332

insulation installers evaluated and registered, verifying their competence and adherence to standards

Certification: Building Information Modelling

Established in December 2024, **NSAI Building Information Modelling (BIM)** has quickly become a central pillar for digital construction certification in Ireland.

The National Development Plan (NDP) and the new housing plan establish a coherent policy framework for the adoption of BIM, supporting improved productivity and quality in infrastructure and housing delivery. NSAI is contributing to this framework by addressing the growing demand for certification, reinforcing capability and consistency across the sector.

The focus in 2025 was to set up our certification services and engage with the sector. To further increase industry understanding of these services, we took part in several events, published two *Interview Focus* case studies and delivered a webinar with Construct Innovate on the value of BIM certification.

International influence

We joined the steering committee of the EU BIM Task Group and coordinated national feedback for the revision of ISO 19650 Parts 1, 2 and 3, with a draft International Standard expected for public consultation in Q1 2026.

Industry recognition and thought leadership

NSAI's work in BIM received external recognition, with the team shortlisted for BIM Initiative of the Year at the 2025 Irish Construction Industry Awards. NSAI also contributed to sector knowledge through the publication of a peer-reviewed research paper, *Benchmarking Organisational BIM Certification in Ireland*, which was highly commended for the industry-academic collaboration it demonstrated.

NSAI continues to support the development and adoption of BIM as a foundational element of Ireland's construction sector and built environment, providing a standards-based framework to support consistency, quality and digital capability across the industry.

Summary 2025: BIM

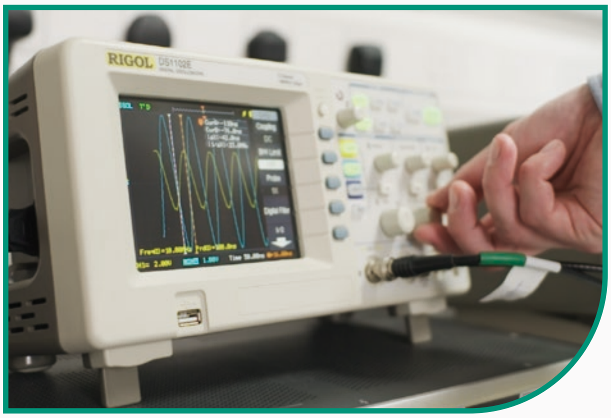
In its first full year of operation, our BIM team managed:

65
new certification enquiries

received 8
new certification applications

completed 12
new certification audit days and 20 existing certification audit days

issued 26
BIM certificates



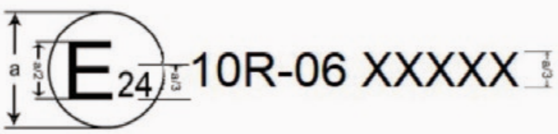
Certification: Automotive Certification

As Ireland's designated approval authority for both the EC and UN-ECE motor vehicle type approval schemes, the Automotive Certification Division at the NSAI is at the forefront of automotive technology.

EU type-approval is the mandatory certification process that ensures new vehicles, components, and systems meet strict EU safety, environmental, and production standards. Conducted by national authorities in the EU (such as the NSAI in Ireland), it allows a vehicle approved in one member state to be sold across the EU without further checks.

As Ireland's appointed type-approval authority for EU and UN-ECE schemes, we support national and European market access for vehicles, systems and components.

Example of an UN-ECE approval mark



Regulatory and technical achievements

- **Euro 7 preparedness:** NSAI engaged at the outset to support Original Equipment Manufacturer readiness for Regulation (EU) 2024/1257 (Euro 7) with planning for application dates across 2026-2029.
- **SERMI (Security-Related Repair and Maintenance Information):** We prepared for ISO/IEC 17020 accreditation to deliver SERMI in Ireland in 2026. SERMI provides a framework for accessing vehicle repair and maintenance information under the protection of security standards and security certificates and on the condition that independent operators are approved and authorised.
- **Digital type approval leadership:** We advanced an XML-based proof of concept with the EU Commission to reduce dependency on PDFs. NSAI is representing Ireland and chairing this digitisation initiative with a goal to harmonise XML-based reporting across EU member states.
- **Autonomous and automated driving:** We supported the Department of Transport to design a national testing framework for autonomous vehicles and its new connected and autonomous vehicle (CAV) strategy. To support this initiative and to prepare Ireland for this technology, we deepened our participation at UNECE and EU levels.

Digital transformation

We advanced our paperless ATP inspection process with automated certificate generation integrated to NSAI's Customer Relationship Model (CRM). This reduced manual handling and turnaround times.

We introduced a customer portal for real-time application tracking across designated technical services. This improved transparency for manufacturers and technical services.

Quality and accreditation

We onboarded automotive certification into NSAI's ISO 9001 Quality Management Systems and progressed accreditation readiness for SERMI (ISO/IEC 17020).

Our Automotive Certification department continues to scale responsibly – strengthening quality, broadening digital access, and deepening regulatory expertise. This work supports a safer cleaner and more competitive automotive ecosystem for Ireland and our European partners.

Summary 2025: Automotive Certification

As Ireland's appointed type-approval authority for EU and UN-ECE schemes, we issued:

10,150
total approvals

5,481
EU/UN approvals

4,669
national approvals (IVA/NSSTA)

Certification: NSAI Inc

The primary strategic objective of **NSAI, Inc.** is to enable Irish and international organisations to access certification schemes across Irish, European, and US markets, supporting regulatory compliance and market entry.

NSAI, Inc. offers a comprehensive portfolio of management system certification services, including ISO 9001, ISO 14001, ISO 45001, ISO 50001, TL 9000, AS 9100, ISO 27001, R2, ISO 20000, and ISO 22301.

It is also a critical location for the Standards Council of Canada (SCC), offering certification services for ISO 13485, the Medical Device Single Audit Program (MDSAP) and Medical Device Notified Body CE Marking.

AI certification

In 2026, NSAI, Inc. will complete ANAB accreditation for ISO 42001, enabling it to offer third-party certification services for AI management systems. This will position NSAI, Inc. as one of the first registrars to deliver ISO 42001 certification, a significant competitive advantage in Ireland and globally.

Summary 2025: NSAI Inc

2,534

audit days completed, an increase of 14% on 2024

71

new certificates issued

426

total number of certificates issued

Certification: NSAI Certification UK Ltd

A wholly owned subsidiary of NSAI set up in 2021, NSAI Certification UK Ltd supports the Irish construction sector by offering UKCA marking and certification under various UK regulations. This enables Irish firms to market and trade their products seamlessly in the UK.

The United Kingdom Accreditation Service (UKAS) granted NSAI Certification UK Ltd accreditation in early 2023. Irish exporters can now achieve UKCA marking certification through NSAI for construction products for placing on the market in England, Scotland and Wales.

While the UK government has decided to indefinitely recognise CE marking for most construction products placed on the market in Great Britain, NSAI Certification UK Ltd remains committed to supporting Irish exporters by continuing to offer UKCA marking services. This ensures Irish companies can readily get UKCA certification, if and when required.

Summary 2025: NSAI Certification UK

37

client companies served through NSAI Certification UK (including UKCA marking)

National Metrology Laboratory: The home of measurement science in Ireland

Metrology, the science of measurement, underpins economic activity by enabling accurate and traceable measurements essential for trade, safety, manufacturing, innovation and quality assurance.

The international system of metrology ensures primary measurement standards and that the measurements they support are comparable, accepted and trusted globally.

During 2025, **NSAI's National Metrology Laboratory** delivered a broad programme of scientific, operational, and strategic work to support Ireland's national measurement infrastructure.

We strengthened Ireland's scientific and industrial resilience by advancing core measurement capabilities and deepening international partnerships.

NSAI contributed to European strategic initiatives through active participation in EURAMET Technical Committees and General Assembly. Through this work, we have helped shape priorities for metrology in emerging technologies, quantum systems and climate-related infrastructure.

Major research programmes, including True8DIGIT, MetroMag, and initiatives supporting low-frequency, quantum and magnetic field metrology, enhanced the precision and traceability of measurement services used by Irish industry. Collaborative comparison work with PTB (Germany) on the quantum voltage standard further ensured Ireland's alignment with international reference systems.

By engaging with national bodies, European partners, and scientific institutions, we ensure Ireland's calibration and measurement capabilities continue to underpin innovation, regulation, and competitiveness across:

- manufacturing
- healthcare
- transport
- ICT
- energy
- the environmental sector.

Deep engagement in research and knowledge transfer

We deepened our research partnerships throughout 2025. Collaborative work with the University of Limerick's Centre for Robotics and Intelligent Systems included precision temperature measurement experiments using a novel optical sensor.

In 2025, NML expanded its international research footprint through participation in three European research projects. This engagement strengthened NML's contribution to advanced measurement science and reinforced collaborative links with partner National Metrology Institutes (NMIs), supporting the development and alignment of measurement capability across Europe.

Training, knowledge transfer, and skills development are central to NML's role in sustaining Ireland's measurement capability. In 2025, NML supported skills development through structured student placements and the delivery of specialised technical training programmes.

Leadership and outreach through events

NML played a central role in marking UNESCO World Metrology Day, which commemorates the signing of the Metre Convention and highlights the importance of measurement to science, industry, and society. NML co-hosted national World Metrology Day activities with Legal Metrology Services (LMS), bringing together the Minister of State for Employment, Small Business and Retail, industry representatives, the research community, as well as possible STEM professionals of the future with local school students also attending.

NML also supported the inaugural National Time & Sync Forum, contributing technical leadership to Ireland's growing time and frequency community.

In 2025, NML worked closely with NSAI colleagues in Standards, LMS, and the Centre of Excellence for Climate Action on shared projects, public-facing events and strategic initiatives. NML continued to provide authoritative measurement support across multiple sectors while contributing essential expertise to national and European working groups.

NML significantly expanded its engagement with the Research Ireland Public Service Fellowship Programme in 2025 and early 2026. Two fellowship project proposals on *Determination of the metrological landscape and its impact on the Irish economy* and a project to *Strengthen National Timing and Critical Infrastructure* were accepted for inclusion in the 2026 Research Ireland call.

NML is well positioned to support Ireland's scientific, industrial and digital transformation goals. Continued investment in research infrastructure, international partnerships, and specialist training ensures NML remains a cornerstone of Ireland's national quality and innovation ecosystem.

Other highlights in 2025 included:

- Engagement with HEAnet and DETE to advance resilient national time dissemination infrastructure and communicated risks from GPS jamming/spoofing
- Contribution of specialist metrology expertise to support the establishment of new temperature standards at Met Éireann, strengthening the traceability and reliability of nationally significant temperature measurements used in weather and climate monitoring
- Strengthening of NSAI's ICT, data and communications infrastructure by contributing to the Verified GNSS Data Stream expansion, digital metrology initiatives and collaborative work with external organisations.

Summary 2025: National Metrology Laboratory

5,048

calibration certificates issued to companies by NML

522

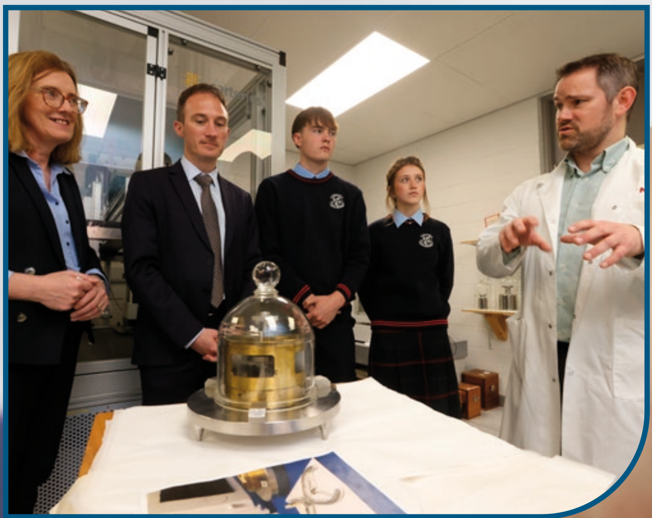
research days completed by scientists for European research programmes

86

people attended 16 NML training courses

18

laboratories supported throughout Ireland




Diesel
Unleaded
CFX A5/99
NSAI
NSAI
Legal Metrology

Legal Metrology: Building trust in every measure

Every day, Ireland's consumers and businesses rely on accurate measurements, whether filling a petrol tank, weighing produce, or paying a taxi fare. The Legal Metrology Service (LMS) is the national authority working behind the scenes to ensure these measurements are fair, reliable, and trusted.

In 2025, LMS continued to conduct regulatory functions under relevant legal metrology legislation, supporting consumer protection and market confidence through inspection, verification and enforcement activity, while maintaining active engagement at European and international level.

Our commitment to public service and consumer protection was stronger than ever, as reflected in our inspection achievements and our impact at home and abroad.

LMS upholds and enforces both accuracy and transparency in trade measures. We achieve this through inspection and certification of measures and measuring equipment used for trade.

As a notified body, NSAI is accredited under ISO 17020 to conduct the final stage conformity assessment (Module F) of the following instruments:

- liquid fuel dispensers
- non-automatic weighing instruments
- truck mounted oil meters
- truck mounted waste weighers
- weighbridges
- milk metering systems.

Our reach across Ireland

21,816 trade instruments inspected

Our team rigorously checks prescribed measuring instruments from petrol pumps and shop scales to weighbridges, milk meters and more. Each inspection helps protect consumers and support businesses, reinforcing Ireland's marketplace integrity.

6,031 premises visited

In 2025, NSAI inspectors carried out regulatory inspections at more than 6,000 locations nationwide, spanning producers and a wide range of retail and service environments, including supermarkets, airports, licensed premises, and taxi ranks. These inspections play a critical role in safeguarding fair trading and consumer confidence by verifying the accuracy of measurements used in everyday transactions. Alongside enforcement, on-site engagement enables inspectors to provide guidance to businesses, supporting compliance while reinforcing trust across the marketplace.

Supporting compliance and raising standards

In 2025, NSAI and NSAI-approved Special Bodies completed 21,816 verifications for in-service measuring instruments, ensuring businesses could depend on accurate, reliable equipment. These in-service verifications help maintain confidence in critical measurements, whether at a fuel pump, checkout, or weighbridge.

Our commitment to fair and consistent enforcement remained central to our work. In 2025, we issued 119 warning notices per 1,000 inspections, addressing noncompliance swiftly while supporting businesses in meeting their obligations. We also removed 133 instruments from trade use, thereby reinforcing trust in the marketplace.

Innovation and collaboration

Targeted campaigns

LMS completed six targeted campaigns throughout the year. We piloted approaches to enforcement while maximising available technologies and resources.

IT improvements

We completed key IT improvements that enhanced our service user applications and streamlined internal processes.

Quality assurance

We retained our ISO 9001 and ISO 17020 accreditations, with auditors highlighting our robust systems and culture of continuous improvement.

National, European and International engagement

Our work extends beyond Ireland's borders. In 2025, we played an active role in European and international legal metrology.

For UNESCO World Metrology Day 2025 which is celebrated on the 20th May each year, LMS co-hosted an event with colleagues in the National Metrology Laboratory (NML). The theme, *Measurement in Time*, was fitting as we showcased how metrology keeps pace with technology. We showed how legal metrology testing frameworks remain effective across both newer and older measuring technologies, supporting continued compliance with regulatory requirements as measurement technologies change. We developed a data sharing agreement with the National Transport Authority to support coordinated, risk-based regulatory oversight, strengthening consumer protection and market confidence in the use of measuring instruments within transport-related services.

We participated at national forums, including the National Market Surveillance Forum, contributing to cross-authority coordination and alignment of market surveillance activity at national level.

We developed new collaborations and strengthened existing collaborations with other regulatory state agencies.

LMS worked closely with DETE and EU partners on the Targeted Amendment of the Measuring Instruments Directive (MID), ensuring Ireland's expertise shaped new legislation.

In 2025, LMS hosted WELMEC Working Group 10, supporting European-level coordination on legal metrology issues relating to liquids other than water. Hosting the Working Group reinforced Ireland's role within the European legal metrology system and contributed to the shared understanding of emerging regulatory and technical challenges in these areas.

LMS continued to be active in European (WELMEC) and international (OIML) legal metrology initiatives, contributing to advancements in Market Surveillance and Digital Transformation.

Ireland assumed the chair of the OIML RLMO Roundtable and hosted a dedicated workshop on digitalisation and sustainability, further strengthening Ireland's influence in global metrology. LMS also participated in COP30, reinforcing our commitment to international collaboration and leadership.

Summary 2025: Legal Metrology Services

6,031

premises visited across Ireland

21,816

in-service trade instruments inspected

133

non-compliant instruments were removed from trade use, thereby reinforcing trust in the marketplace

Environmental, social and governance (ESG): Shaping a sustainable future

NSAI is committed to good governance and to contributing to environmental sustainability and social responsibility.

NSAI's Strategic Plan 2022-2026 and sustainability

Our services are key to combatting environmental challenges such as climate change. We give critical support to the public and private sectors to achieve national and EU targets, and the UN Sustainable Development Goals.

The current NSAI Strategic Plan affirms our strong commitment to advancing climate action and sustainability in support of national policy objectives. This includes NSAI's commitment to innovatively create new service lines to embrace change.

Strategic Project 3, *Climate Action and Sustainability,* sets out NSAI's commitment to:

- structure our services to support the green transition
- provide an infrastructure to support that transition
- establish NSAI as an exemplar organisation for internal environmental targets.

Towards 2030 de-carbonisation and energy efficiency targets

In line with the national Climate Action Plan and Public Sector Climate Action Mandate, we are committed to supporting government policy in reducing our GHG emissions by 51% and improving our energy efficiency by 50% by 2030.

Finalised figures for 2023 showed NSAI had already exceeded its 2030 energy efficiency target, having improved energy efficiency by 66.7% since the 2009 baseline. We had also reached an energy performance indicator (EnPI) index figure of 38, significantly below the target of 50%. Provisional data for year-end 2025 show energy efficiency improvement has continued (currently at 71%) with the EnPI figure further reduced to 29.

NSAI has recorded a total electricity consumption for 2025 across all its Irish premises of 664,504 kWh. This compares with a 2024 final adjusted figure of 758,931 kWh.

Seven of NSAI's nine national locations use gas. NSAI recorded total gas consumption of 462,514 kWh across these locations during 2025. This is a reduction from 635,960 kWh in 2024.

NSAI's official air travel and related carbon emissions

In supporting Irish business internationally, NSAI is required to undertake air travel to fulfil certain obligations, while prioritising the use of hybrid meetings and remote audits wherever feasible. Since 2020, NSAI has offset emissions associated with air travel through an annual, carbon tax-linked contribution to the statutory Climate Action Fund.

NSAI records and monitors all business trips associated with air travel in line with the provisions of Circular 01/2020 issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in January 2020. We also make a payment to the national Climate Action Fund manager related to emissions for the previous year.

For 2025, NSAI's year-end carbon emissions liability for official air travel was €4,409.95.

NSAI official air travel and carbon emissions*

Year	Kms	Tonnes of CO_2 (Rounded)	Payment to Climate Action Fund
2025	616,823	69,448	€4,409.95
2024	426,929	57,951	€3,245.24
2023	514,817	51,342	€2,490.09
2022	220,738	28,566	€1,171.21
2021			€51.79
2020			€456.90

** NSAI also has a US-based, not-for-profit, wholly owned subsidiary, NSAI Inc, not included in official air travel figures above.*

Climate action and sustainability across all NSAI work streams

Our Standards Division and our Climate Action and Sustainability Centre of Excellence hosted a sustainability workshop open to all staff to mark World Standards Day and to highlight the inter-connectedness between standards, metrology, and certification.

A revised NSAI Climate Action Roadmap was completed in 2025. This is a 'living' document that adapts over time to set and meet our climate action and sustainability ambitions. It sets out actions focused on our 2030 climate action targets and now begins to look beyond the 2030 horizon.

During 2024-25, NSAI developed a voluntary sustainability and ESG report in addition to our mandatory reporting, in tandem with the development of the EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME). This report was aligned with EFRAG's free and open-source digital reporting templates to produce a worked example that we will share with SMEs as a knowledge transfer support to their own sustainability reporting journeys.

Outreach and engagement

In 2025, NSAI's Climate Action and Sustainability Centre of Excellence participated in the:

- DETE SME Sustainability Group for national business organisations
- ISO National Climate Champions Network – to share updates and best practice in how ISO members are pursuing their sustainability goals
- EFRAG SME Forum – to drive roll-out and market acceptance of the EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME)
- Government of Ireland's Bioeconomy Implementation and Development Group (BIDG), in parallel with the Irish Bioeconomy Forum – for direct engagement with industry
- Department of Transport's Alternative Fuels for Transport Working Group – focused on achieving increased de-carbonisation by 2030.

Social inclusion and diversity

NSAI is committed to fostering a diverse and inclusive workplace. Our colleagues come from many professional, educational, and cultural backgrounds, nationally and internationally. This balanced team allows us to approach challenges with creativity and nuance. Our flexible and hybrid working practices broaden access to roles and help attract and retain talent while maintaining strong knowledge transfer.

NSAI recognises inclusiveness and diversity as vital core values in standards development. By participating in European and international standards committees, national working groups contribute to the integration of *Universal Design* and *Design for All* principles, which aim to ensure that products, services and environments are usable by as wide a range of people as possible, regardless of age, ability, or circumstance, in new and existing standards worldwide.

Certification to ISO 13485 through NSAI and NSAI Inc can open doors to medical device supply chains.

NSAI client company: Lawrence Engineering in Sligo

As a result of its ISO 13485 certification, Lawrence Engineering recently secured the largest project in the company's history with a leading global medical device manufacturer.

This achievement marked a major milestone for the company sparking immediate growth and workforce expansion.

In further positive news, Lawrence Engineering also secured a moulding project with a local medical device start-up. Winning this contract boosted company revenues and resulted in the client relocating production to Ireland.

Governance statement and Board members' report

The National Standards Authority of Ireland (NSAI) was set up on 14 April 1997 under Section 6 of the National Standards Authority of Ireland Act 1996.

NSAI delivers metrology, standardisation, and conformity assessment services in line with:

- National Standards Authority Act 1996
- Metrology Act 1996
- Packaged Goods (Quantity Control) Act 1980
- Legal Metrology (Measuring Instruments) Act 2017.

NSAI is a state agency operating under the aegis of the Minister for Enterprise, Tourism and Employment who is empowered to provide funds to NSAI to enable it to:

- discharge its obligations
- issue general policy directives
- seek information on NSAI's activities.

Governance

The Board is accountable to the Minister for Enterprise, Tourism and Employment. It is responsible for ensuring good governance. The Board performs this task by setting strategic objectives and targets and taking strategic decisions on key business issues.

The day-to-day management and control of NSAI is the responsibility of the Chief Executive Officer (CEO) and the executive management team.

The CEO and the management team implement the Board-approved strategic direction and ensure Board members clearly understand the key activities and decisions related to the entity, and any significant risks likely to arise. The CEO acts as a direct liaison between the Board and management.

The Authority operates in line with the *Code of Practice for the Governance of State Bodies 2016* (the Code) and updates as issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Board structure

The Minister appoints the members, in line with the NSAI Act 1996, from among those involved in the process of standardisation and certification of commodities, processes and practices, without any single interest predominating.

The Board comprises 13 members: a chairperson, the CEO and 11 others. The Minister for Enterprise, Tourism and Employment appoints all members. The CEO is an ex-officio member for the term of her contract.

Members are appointed to the Board annually, following the retirement of the three longest-serving members on the anniversary of NSAI's establishment.

Board responsibilities

The NSAI Governance Manual sets out the Board's roles and responsibilities. It also contains the matters specifically reserved for Board decisions.

Items on the Board agenda include:

- declaration of interests
- strategic oversight and direction
- financial management and reporting
- key performance indicators (KPIs)
- risk management
- corporate governance
- sub-committee reports
- matters reserved to the Board.

The Board is responsible for keeping adequate accounting records. These disclose with reasonable accuracy at any time the financial position of the Authority, including the wholly owned subsidiaries, NSAI Inc, and NSAI Certification UK Ltd.

In line with the NSAI Act 1996, NSAI must keep, in such form as may be approved of by the Minister for Enterprise, Tourism and Employment, with the consent of the Minister for Finance, all proper and usual accounts of money received and expended by it and to keep in such form as aforesaid all special accounts as the Minister for Enterprise, Tourism and Employment may, from time to time, direct.

In preparing the financial statements, the NSAI must:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- disclose and explain any material departures from applicable accounting standards
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the NSAI will continue to operate.

The Board considers the financial statements of NSAI give a true and fair view of the financial performance and the financial position of NSAI as of 31 December 2025.

The Board is also responsible for:

- safeguarding assets and taking reasonable steps for the prevention and detection of fraud and other irregularities
- approving the strategic plan and annual budgets
- evaluating the performance of NSAI, referring to KPI reporting and financial management reports to the Board.

The Board convened eight meetings in 2025. The schedule of attendance at the Board and committee meetings for 2025 is set out in this report, including the fees and expenses paid to each member in the year.

Board fees and expenses

Board members' fees are paid in accordance with the Warrant of Appointment. Expenses are processed at the correct rates and subject to the regulations appropriate to civil servants of the highest grade.

Board effectiveness and evaluation

The Board undertook an external Board Effectiveness Review this year. This was reviewed and adopted by the Board in September 2025.

Committees of the Board

The Board has established three committees. The Schedule of Members Meeting Attendance, Fees and Expenses details 2025 committee members.

Audit and Risk Committee (ARC)

The ARC is a core component of governance and of the systems of internal controls implemented by the Board. The ARC supports the Board in its responsibilities for the control environment, risk management, financial reporting and associated assurances.

The committee ensures the internal control systems including audit activities and risks are independently monitored. The ARC reports to the Board after each meeting, and formally in an annual report to the Board.

The committee operates under terms of reference approved by the Board and convened five meetings in 2025. Management attends if asked by the committee and the ARC Members meet with the auditors annually without management attending.

Nominations Committee

The Nominations Committee reviews and makes recommendations to the Board about appointments and succession planning. It does this considering the skills and competencies the Board needs, given NSAI's strategy, challenges and opportunities.

In the absence of the Chief Executive, the committee also supports the Board's requirements for the appointment and performance of the Chief Executive. The committee operates under terms of reference approved by the Board and convened one meeting in 2025.

Governance Committee

The Governance Committee oversees and develops corporate governance to ensure NSAI complies with the Code of Practice for the Governance of State Bodies. The committee review and recommend corporate governance guidelines for Board approval. The committee operates under terms of reference approved by the Board and convened two meetings in 2025.

NSAI Inc

NSAI Inc was set up in New Hampshire, US on 1 July 1997, as a not-for-profit corporation, wholly owned by the NSAI. Its purpose is to distribute and share information on:

- current and proposed Irish and EU standards
- the provision of technical reviews and evaluation of products, processes and practices
- certification for conformity to EU, Irish and international standards.

The US entity complies with US federal and state regulations.

The subsidiary is subject to the specific management and procedural controls approved by the Board of NSAI Inc and is included in these overall statements of compliance and effectiveness of controls. Three members of the NSAI Inc Board are members of the NSAI Board.

The NSAI Inc Board operates in accordance with governance procedures approved by the Board and convened four meetings in 2025.

Meetings attended

A Gleeson *(Chair)*	4
P Devereaux	4
G Larkin *(Chief Executive)*	4
K Mullaney	4

NSAI Certification UK Ltd

NSAI Certification UK Ltd was set up on 15 July 2021, as a company limited by shares, wholly owned by NSAI, to offer UKCA marking to Irish businesses accessing the UK market, initially for construction and medical devices products.

The NSAI UK Board operates in accordance with a memorandum of understanding approved by the Board and convened three meetings in 2025.

Meetings attended

J Kennedy *(Chairperson)*	3
R Alcorn	3
T Coogan	3
G Larkin	3

Disclosures required by Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring NSAI has complied with the requirements of the Code of Practice for the Governance of State Bodies 2016 and addendums ('the Code'), as published by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Following a review of the Authority's compliance with the Code and its Assurance Framework, the members are satisfied the disclosure requirements of the Code have been fully discharged in the notes to the Financial Statements including:

- travel and subsistence expenditure – Note 3
- consultancy – Note 3
- hospitality – Note 3
- employees' benefits breakdown – Note 3.

Key personnel changes

N Harmes resigned as Director of Medical Devices in March 2025, and Dr C Dyson was appointed as Director of Medical Devices in June 2025.

Statement on Internal Controls

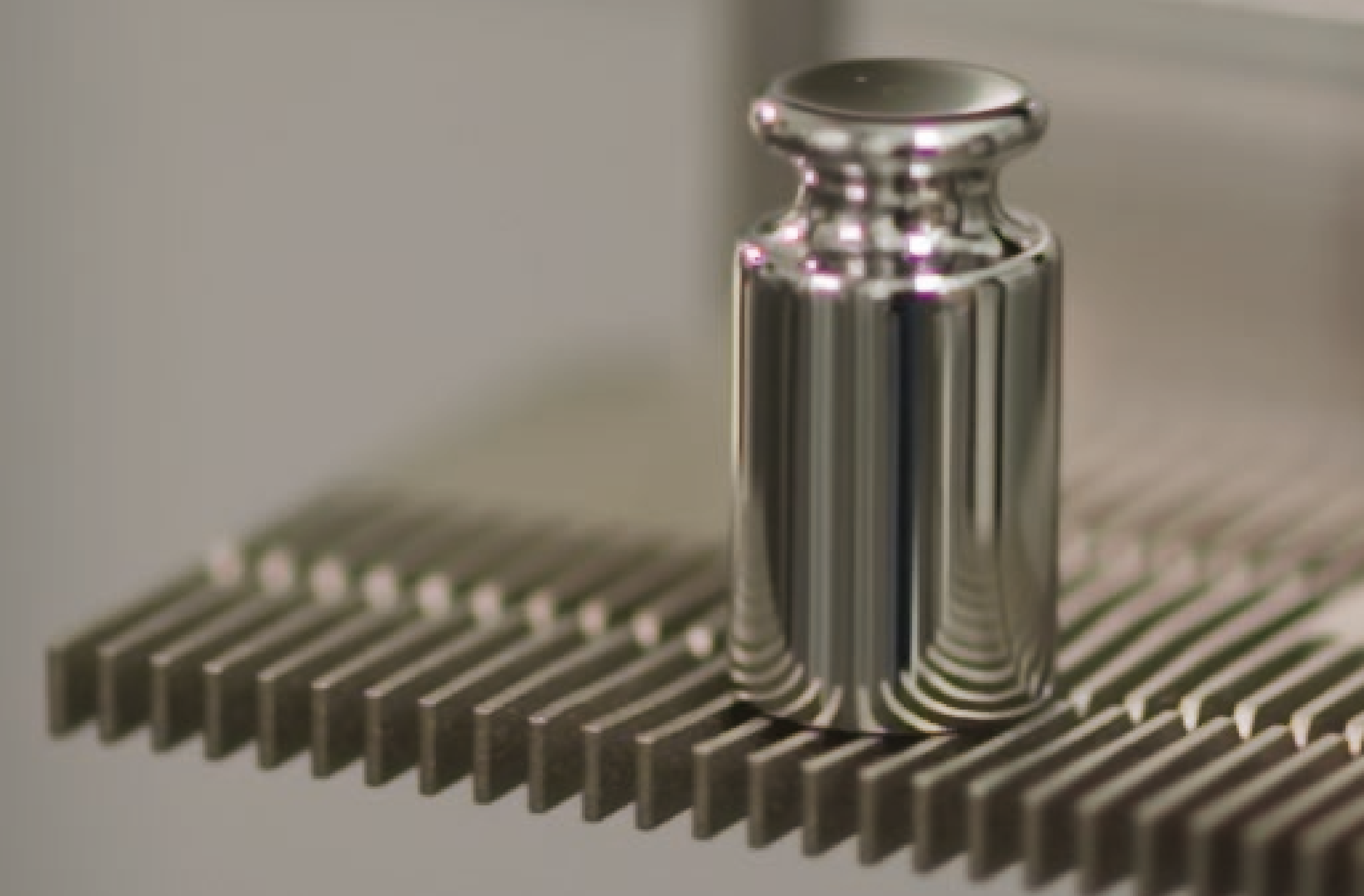
The Financial Statements includes a comprehensive Statement on Internal Control.

Legal costs and settlements

Legal fees are disclosed under Legal Costs and Settlements costs in accordance with the Code.

Schedule of members meeting attendance, fees and expenses

Board Members	First Appointed	Retired/ (Reappointed)	Board and Committee Members Attendance: Board 8 Meetings	Audit and Risk Committee 5 Meetings	Nominations Committee 1 Meetings	Governance Committee 2 Meetings	Fees 2025	Expenses 2025
Mr J Kennedy *Chairperson*	09-Apr-18	(26/04/2023)	7(8)	–	1 (1)	–	12,388	2,024
Ms A Gleeson	17-Sept-20	(08/04/2024)	8(8)	–	–	–	7,963	
Mr D Casey	15-Dec-21	(29/04/2025)	7(8)		1 (1)	2 (2)	7,963	
Ms M O'Connell	30-May-19	(26/04/2023)	7(8)	5 (5)	1 (1)	–	7,963	
Ms M Cronin	02-Aug-22	(29/04/2025)	7(8)	–	–	2(2)	7,963	
Mr P Devereaux	30-May-19	(26/04/2023)	8(8)	5 (5)	–	–	7,963	1,757
Mr R Alcorn	02-Aug-22	(29/04/2025)	5 (8)	–	–		7,963	2,096
Ms T. Coogan	19-Jun-24	–	8(8)	5 (5)		–		
Ms G Barrett	05-Mar-25		6(7)				6,430	
Mr E Cunningham	05-Mar-25		7(7)				6,430	
Mr B Cox	05-Nov-24		6(8)			0(1)	–	
Mr G Lopez	05-Nov-24		6(8)			0(1)	0	
Ms G Larkin – *Chief Executive Officer Ex-officio member*	20-Feb-17	(21/02/2022)	8(8)	5 (5)	1 (1)	2 (2)	0	
Total Fees and Expenses							**€73,026**	**€5,877**



Wider governance environment

Along with its own governing legislation and the Code, NSAI must also comply with other statutory (national and EU) and administrative requirements. It has procedures to ensure compliance with:

EU Regulation No. 1025/2012 on European Standardisation

NSAI has been notified by the Department of Enterprise, Tourism and Employment as the national standards body for CEN, CENELEC and ETSI under the EU Regulation on Standardisation and must publish an annual report on standardisation activities.

Ethics in Public Office Act 1995 and Standards in Public Office Act 2001 and ensuing regulations

In line with the provisions of the Acts, all members and staff holding designated positions must comply with these Acts.

Employment Equality Acts 1998 to 2021 and the Equal Status Acts 2000-2018

NSAI is committed to a policy of equal opportunity and adopts a positive approach to equality in the organisation. NSAI offers several schemes, such as staff development, career breaks and flexible work arrangements, which contribute to the development of a balanced work/life environment for all staff. NSAI also has a Dignity at Work policy.

Safety, Health and Welfare at Work Act 2005

NSAI takes appropriate measures to protect the safety, health and welfare of all employees and visitors in line with this Act.

Worker Participation (State Enterprises) Act 1998

NSAI is not a designated body for the purposes of the Act. The NSAI observes the procedures in these Acts to provide for staff representation on the Board.

Protected Disclosures Act 2014

The NSAI received two protected disclosures during the reporting period 1 January 2025 to 31 December 2025. Both disclosures were external reports referred to NSAI by the Office of the Protected Disclosures Commissioner (OPDC).

Following initial assessment, NSAI formed the view that the matters raised in each case did not fall within its statutory remit. This position was referred to the OPDC, which agreed with NSAI's assessment, and the disclosures were not progressed further.

No internal disclosures were received.

Freedom of Information 2014

NSAI complies with this Act, which establishes these statutory rights:

- access to information held by public bodies
- to have official information held by a public body relating to that individual amended where it is incomplete, incorrect, or misleading
- access to records on decisions affecting oneself taken by that public body.

Requests for information should be addressed to:

Freedom of Information Officer
NSAI
1 Swift Square
Northwood
Santry
Dublin D09 A0E4.

Data Protection Acts 1988 and 2018

NSAI complies with these Acts and the General Data Protection Regulation (GDPR).

Better regulation principles

NSAI continues to look at how we can simplify our processes to reduce to administrative and cost burden on small and medium-sized enterprises. We have produced self-assessment tools to enable SMEs and all other organisations to assess their readiness for certification.

Public Procurement Guidelines Circular 40/2002

NSAI ensures there is an appropriate focus on good practice in purchasing and we have procedures to ensure compliance with relevant guidelines.

Public Spending Code

NSAI has procedures consistent with the principles set out in this Code and the Infrastructure Guidelines that superseded it.

Prompt payment report

Management is satisfied that NSAI complied with the Prompt Payment of Accounts Act in all material respects.

Prompt payment to suppliers

NSAI is committed to ensuring all valid suppliers' invoices are paid promptly, under the 15-day Prompt Payment Rule. We report performance quarterly on the website.

Energy efficiency

NSAI is committed to energy efficiency and in May 2026 the SEAI M&R Public Sector Energy Efficiency system will have live figures for 2025.

NSAI's own reports estimate that 2025 energy consumption was 69,654.50 kWh less than the previous year. NSAI continues to make good progress with about 66.7% energy savings secured, since energy baseline.

NSAI's Energy Management System (EnMS) achieved certification to ISO 50001:2018 in November 2024 and NSAI participates in framework agreements for the supply of electricity and gas.

Customer Charter

NSAI's Customer Charter sets out our commitment to quality services to our customers and is available in Irish and English at the **About NSAI> Need to Get in Touch> Customer Service Promise and Complaints Procedure** section of the website. The charter includes information on compliance with the Ombudsman Act.

Official Languages Acts 2003-2021

NSAI is committed to meeting its obligations under the Official Language Acts (2003 and 2021).

A director on the Executive Management Team – appointed in 2024 – oversees performance and reports on NSAI to ensure compliance with the Act.

In 2025, we published documents in Irish, including:

- the 2024 NSAI Year in Review
- the 2024 NSAI Annual Report
- a significant volume of social media posts, website news articles and graphics.

During 2025, NSAI met the obligation under section 10A. (Advertising by Public Bodies) requiring a minimum of 20% (10A. (1)(b)) of all advertising undertaken to be in the Irish language. NSAI also met the obligation of 5% of annual advertising spend in Irish language media in 2025, as also prescribed under section 10A.

Open data and reuse of public sector information

NSAI complies with the requirements regarding licencing of information for reuse.

Access to members of the Oireachtas

NSAI complies with its obligations to maintain a system for members of the Oireachtas to contact NSAI directly by email.

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code.

In February 2026, the Board undertook a review of the 2025 internal control environment and the NSAI assurance framework. Based on this review, the Board confirms a reasonable assurance on the internal control environment and that NSAI has complied with the Code of Practice for the Governance of State Bodies for 2025.

Dermot Casey
Deputy Chairperson

24 June 2026

2025 Consolidated Financial Statements

Statement on Internal Control

Scope of responsibility

On behalf of The National Standards Authority of Ireland (NSAI) we acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated within the organisation which includes NSAI's wholly-owned subsidiaries NSAI Inc. and NSAI Certification UK Ltd. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016). The system of internal control includes financial, operational and compliance controls and risk management systems that support the achievement of NSAI's strategic priorities whilst also safeguarding the public and other funds and assets for which NSAI is responsible.

Purpose of the system of internal control

The system of internal control can only provide reasonable and not absolute assurance that assets are safeguarded, transactions appropriately authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely way and that corrective action is taken where necessary. The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation has been in place in NSAI for the year ended 31 December 2025 and up to the date of approval of the financial statements.

Control environment, risk and procedures

NSAI has an Audit and Risk Committee (ARC) comprising Board members with financial and audit expertise. The ARC met on five occasions in 2025.The internal audit function (outsourced service) and its work programme is informed by analysis of risk and control issues within NSAI. The internal audit plan is approved by the ARC and advised to the Board. In addition, NSAI is also subject to accreditation, quality management and other reviews which are undertaken by third parties and considered by management.

NSAI has Governance and Nominations committees comprising of Board members with terms of reference approved by the Board. These committees provide regular reports to the Board.

NSAI has an overall risk management framework and process that includes a risk management policy and a risk appetite statement. The risk management policy is available to all staff. There is a Chief Risk Officer role. The corporate risk register is considered by management pre review by the ARC and presentation to the Board. Risk management is a regular Board agenda item.

The Board has taken steps to ensure an appropriate control environment is in place with the following elements:

- a Code of Business Conduct requiring Board members, management and staff to maintain the highest ethical standards
- ensuring compliance with the requirements in the Ethics in Public Office Acts
- policies and procedures for staff performance management and continuing professional development
- systematic reviews by internal audit of internal controls and risk issues
- documented procedures for all key business processes
- specific training and awareness programmes designed to mitigate identified risks related to current and emerging threats and significant compliance issues
- matters reserved for the Board decision
- the assignment of financial responsibilities and corresponding accountability at management level
- a comprehensive budgeting system with an annual plan and budget which is subject to Board approval
- systems and procedures in place aimed at ensuring the security and resilience of the information technology systems
- financial control systems in place to ensure stewardship of financial resources and the safeguarding of the assets
- procedures for determining and reporting significant control failures and ensuring appropriate corrective action.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes in a timely manner. Where control deficiencies are identified the necessary improvements are agreed with those responsible for taking corrective action and appropriate reporting made to management, the ARC and the Board as appropriate.

The system of internal control is based on a framework of regular management reporting, administrative procedures including segregation of duties and a system of delegation and accountability.

In particular, it includes:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies
- ongoing monitoring by the Board of the approved annual plan and budget including KPIs, and
- regular reviews by senior management of periodic and annual performance of both financial and non-financial reports which indicate performance against budgets and objectives.

Procurement

NSAI has a dedicated procurement officer / procurement function. The procurement arrangements include an annual procurement plan, regular procurement updates for managers, the use of OGP Frameworks and the use of mini-competitions as appropriate to the needs of the organisation.

We confirm that NSAI has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2025 NSAI complied with those procedures with the exception of two instances of procurement in the absence of competitive tendering relating to specific projects. In both instances due to the specialist nature and urgency of this work, NSAI proceeded to contract negotiations with the said companies. The costs were €38,525 and €28,800 respectively.

Review of effectiveness

We confirm that NSAI has procedures to monitor the effectiveness of its risk management and control procedures. NSAI's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work and the senior management within NSAI responsible for the development and maintenance of the internal control framework.

The Board discussed the annual review of the effectiveness of the internal controls for 2025 at the Board meeting on 27 February 2026. This was informed by the formal report on the internal control environment by the ARC and internal audit assurances, which were considered as item on the ARC meeting agenda on 17 February 2026.

Internal control issues

No weaknesses in internal control were identified which have resulted in material losses in relation to 2025 which require disclosure in the financial statements.

On behalf of the Board:

Dermot Casey
Deputy Chairperson
24 June 2026

Geraldine Larkin
Chief Executive Officer
24 June 2026

Report of the Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Opinion on the financial statements

I have audited the financial statements of the National Standards Authority of Ireland (NSAI) for the year ended 31 December 2025 as required under the provisions of paragraph 8 of the First Schedule of the National Standards Authority of Ireland Act 1996. The financial statements comprise

- the consolidated statement of income and expenditure and retained revenue reserves
- the consolidated statement of comprehensive income
- the consolidated statement of financial position
- the NSAI statement of financial position
- the consolidated statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of National Standards Authority of Ireland at 31 December 2025 and of its income and expenditure for 2025 in accordance with Financial Reporting Standard (FRS) 102 – *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the National Standards Authority of Ireland and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The National Standards Authority of Ireland has presented certain other information together with the financial statements. This comprises the annual report including the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Mary Henry
For and on behalf of the
Comptroller and Auditor General

26 June 2026

Appendix to the report

Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under paragraph 8 of the First Schedule of the National Standards Authority of Ireland Act 1996
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under paragraph 8 of the First Schedule of the National Standards Authority of Ireland Act 1996 to audit the financial statements of the National Standards Authority of Ireland and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures
- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Standards Authority of Ireland's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the National Standards Authority of Ireland to cease to continue as a going concern
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Board Members and General Information

Board of the NSAI

NSAI Board Members, who are appointed by the Minister for Enterprise, Tourism and Employment comprise of the following:

Board Members

J Kennedy
Chairman

G Larkin
Chief Executive Officer

R Alcorn
Reappointed 29 April 2025

G Barrett
Appointed 5 March 2025

D Casey
Reappointed 29 April 2025

T Coogan

B Cox

M Cronin
Reappointed 29 April 2025

E Cunningham
Appointed 5 March 2025

P Devereux

A Gleeson

G Lopez

M O'Connell

F Collins
Board Secretary

General information

Head office
1 Swift Square
Northwood
Santry
Dublin 9

Auditors

Comptroller and
Auditor General
3A Mayor Street Upper
Dublin 1

Bankers

Allied Irish Banks, plc

TD Bank

Solicitors

Eversheds Sutherland

Mason Hayes & Curran

Consolidated Statement of Income and Expenditure and Retained Revenue Reserves

For the year ended 31 December 2025

	Notes	2025 €	2024 €
Income	*2*	**33,852,508**	34,936,959
Expenditure			
Administration and general expenses	*3*	**42,711,583**	40,895,062
Retirement benefit costs	*13(a)*	**6,681,447**	6,698,827
		49,393,030	47,593,889
Net operating costs before grant		**(15,540,522)**	(12,656,930)
Oireachtas grant	*4*	**16,047,000**	11,870,000
Net operating income/(costs) for the year		**506,478**	(786,930)
Transfer from capital account	*5*	**220,809**	202,125
Currency translation adjustment		**(333,860)**	218,263
Transfer to/(from) reserves for the year		**393,427**	(366,542)
Balance at 1 January		**5,886,038**	6,252,580
Balance at 31 December		**6,279,465**	5,886,038

The consolidated statement of cash flows and Notes 1 to 21 form part of the consolidated financial statements.

On behalf of the Board:

Dermot Casey
Deputy Chairperson
24 June 2026

Geraldine Larkin
Chief Executive Officer
24 June 2026

Consolidated Statement of Comprehensive Income

For the year ended 31 December 2025

	Notes	2025 €	2024 €
Reserves for the year after appropriations		**393,427**	(366,542)
Experience gain/(loss) on retirement benefit obligations	*13(d)*	**823,000**	(2,319,000)
Changes in assumptions underlying the present value of retirement benefit obligations		**13,237,000**	9,950,000
Total actuarial gain in the year		**14,060,000**	7,631,000
Adjustment to deferred retirement benefits funding	*13(b)*	**(14,060,000)**	(7,631,000)
Total comprehensive income/(costs) for the year		**393,427**	(366,542)

The consolidated statement of cash flows and Notes 1 to 21 form part of the consolidated financial statements.

On behalf of the Board:

Dermot Casey
Deputy Chairperson
24 June 2026

Geraldine Larkin
Chief Executive Officer
24 June 2026

Consolidated Statement of Financial Position

As at 31 December 2025

	Notes	2025 €	2024 €
Non-current assets			
Property, plant and equipment	*6*	**3,550,536**	3,777,731
Current assets			
Receivables	*9*	**8,253,852**	8,497,592
Cash & cash equivalents		**2,333,193**	2,191,360
		10,587,045	10,688,952
Current liabilities (falling due < 1 year)			
Payables	*10*	**4,307,580**	4,802,914
Net current assets		**6,279,465**	5,886,038
Total assets less current liabilities before pensions		**9,830,001**	9,663,769
Retirement benefits			
Deferred retirement benefit funding asset	*13(c)*	**92,140,000**	102,693,000
Retirement benefit obligations	*13(b)*	**(92,140,000)**	(102,693,000)
Net assets		**9,830,001**	9,663,769
Representing			
Capital account	*5*	**3,550,536**	3,777,731
Retained revenue reserves		**6,279,465**	5,886,038
		9,830,001	9,663,769

The consolidated statement of cash flows and Notes 1 to 21 form part of the consolidated financial statements.

On behalf of the Board:

Dermot Casey
Deputy Chairperson
24 June 2026

Geraldine Larkin
Chief Executive Officer
24 June 2026

NSAI Statement of Financial Position

As at 31 December 2025

	Notes	2025 €	2024 €
Non-current assets			
Property, plant and equipment	*6*	**3,520,963**	3,708,845
Current assets			
Receivables	*9*	**9,998,997**	7,260,586
Cash & cash equivalents		**837,583**	1,138,493
		10,836,580	8,399,079
Current liabilities (falling due < 1 year)			
Payables	*8, 10*	**6,884,410**	13,075,598
Net current assets		**3,952,170**	(4,676,519)
Total assets less current liabilities before pensions		**7,473,133**	(967,674)
Retirement benefits			
Deferred retirement benefit funding asset	*13(c)*	**92,140,000**	102,693,000
Retirement benefit obligations	*13(b)*	**(92,140,000)**	(102,693,000)
Net assets		**7,473,133**	(967,674)
Representing			
Capital account	*5*	**3,520,963**	3,708,845
Retained revenue reserves	*8*	**3,952,170**	(4,676,519)
		7,473,133	(967,674)

The consolidated statement of cash flows and Notes 1 to 21 form part of the consolidated financial statements.

On behalf of the Board:

Dermot Casey
Deputy Chairperson
24 June 2026

Geraldine Larkin
Chief Executive Officer
24 June 2026

Consolidated Statement of Cash Flows

For the year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net operating income/(costs) for the year		**506,478**	(786,930)
Bank interest		**(1,818)**	(1,131)
Depreciation charge	*6*	**897,335**	991,631
Loss on disposal of property, plant & equipment		**114,117**	8,152
Decrease/(increase) in receivables		**243,740**	(342,730)
Increase/(decrease) in payables		**(495,334)**	619,754
Currency translation adjustment		**(333,860)**	218,263
Net cash inflow from operating activities		**930,658**	707,009
Cash flows from investing activities			
Payments to acquire property, plant & equipment	*6*	**(791,487)**	(798,008)
Receipts from sale of property, plant & equipment		**844**	350
Net cash outflow from investing activities		**(790,643)**	(797,658)
Cash flows from financing activities			
Bank interest		**1,818**	1,131
Net cash inflow from financing activities		**1,818**	1,131
Net increase/(decrease) in cash and cash equivalents		**141,833**	(89,518)
Cash and cash equivalents at 1 January		**2,191,360**	2,280,878
Cash and cash equivalents at 31 December		**2,333,193**	2,191,360

The consolidated statement of cash flows and Notes 1 to 21 form part of the consolidated financial statements.

On behalf of the Board:

Dermot Casey
Deputy Chairperson
24 June 2026

Geraldine Larkin
Chief Executive Officer
24 June 2026

Notes to the Consolidated Financial Statements

For the year ended 31 December 2025

1. Accounting policies

The basis of accounting and significant accounting policies adopted by the National Standards Authority of Ireland in the preparation of these consolidated financial statements are set out below. They have all been applied consistently throughout the year and for the preceding year.

General information

The National Standards Authority of Ireland (NSAI) was established on 14 April 1997 under Section 6 of the National Standards Authority of Ireland Act 1996.

NSAI's statutory functions are defined within the following Acts:

- National Standards Authority of Ireland Act 1996
- Metrology Act 1996
- Packaged Goods (Quantity Control) Act 1980.

NSAI delivers this infrastructure through the core programmes of metrology, standardisation, legal metrology for measurements and measuring instruments used in trade and conformity assessment.

The National Standards Authority of Ireland is a Public Benefit Entity (PBE).

The financial statements have been presented in Euro (€) which is also the functional currency of the Authority.

Statement of compliance

The financial statements have been prepared in compliance with the applicable legislation, and with FRS 102 The Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK.

Basis of consolidation

The consolidated financial statements comprise the results of the Authority and its wholly-owned subsidiaries NSAI Inc and NSAI Certification UK Ltd. See Notes 14 and 15 for further details. The accounting policies of the subsidiaries do not differ to those of the Authority.

Basis of preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Enterprise, Tourism and Employment with the concurrence of the Minister for the Department of Public Expenditure, NDP Delivery and Reform under the National Standards Authority of Ireland Act 1996.

The accounting policies have been consistently applied in dealing with items which are considered material in relation to NSAI's consolidated financial statements.

Income

All income, other than the Oireachtas grant, is accounted for in the period in which it has been earned. Fees paid in advance are treated as deferred income and are reported as a current liability. This income is released to the Statement of Income and Expenditure and Retained Revenue Reserves on delivery of the service.

Oireachtas grant

Oireachtas grants are recognised using the performance model. A grant that does not impose specified future performance-related conditions on the recipient is recognised as income when the grant proceeds are received. A grant that imposes specified future performance-related conditions on the recipient is recognised as income only when the performance-related conditions are met.

Translation of foreign currencies

(a) Foreign currency transactions

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the Reporting date. Income and expenses are translated at the exchange rates ruling at the dates of the underlying transactions. Profits and losses arising from foreign currency translations upon settlement of amounts receivable and payable in foreign currency are dealt with in the Statement of Income and Expenditure and Retained Revenue Reserves.

(b) Foreign operations

When translating the results of foreign operations for inclusion in the financial statements, assets and liabilities are translated at the exchange rate ruling at the reporting date. The translation difference arising from the restatement of foreign operations in the functional currency euro due to changes in exchange rates, is recognised in reserves (the Statement of Income and Expenditure and Retained Revenue Reserves under the heading "translation adjustment" in respect of monetary items and the capital account in respect of fixed asset re-translation differences.) Income and expenses are translated at monthly period average exchange rates.

Any resulting translation difference compared to the Statement of Financial Position rate is also recognised in the reserves of the operation.

Property, plant and equipment

Property, plant and equipment, which are owned by the NSAI, are stated at cost less accumulated depreciation and adjusted for any provision for impairment. Land and Buildings includes land held accommodating the buildings footprint. Depreciation is calculated in order to write off the cost less the estimated residual value of each asset on a straight-line basis as follows:

i. Equipment, fixtures & fittings	5 years
ii. Computers	3 years
iii. Land and buildings	50 years
iv. Motor vehicles	5 years

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

Capital account

The capital account represents grant income utilised for the acquisition of property, plant and equipment and is written down in line with the depreciation and revaluation policies for the related assets.

Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is made against specific doubtful debtors with additional provision against other trade debts when there is objective evidence that NSAI or NSAI Inc will not be able to collect all amounts owed. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

Operating leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

Employee benefits

(a) Short-term benefits

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

(b) Retirement benefits

The Statement of Income and Expenditure and Retained Revenue Reserves, Statement of Comprehensive Income and Statement of Financial Position recognise pension transactions, movements and balances in accordance with the requirements of Section 28 of FRS 102: Employee Benefits.

NSAI superannuation scheme

NSAI operates a defined benefit pension scheme which is funded annually on a pay as you go basis from monies available to it, including monies provided by the Department of Enterprise, Tourism and Employment and from contributions deducted from staff salaries.

Retirement benefit costs reflect pension benefits earned by employees and are shown net of staff pension contributions which are retained by the NSAI. An amount corresponding to the retirement charge is recognised as income to the extent that it is recoverable and offset by grants received in the year to discharge pension payments.

Actuarial gains or losses arising from changes in actuarial assumptions and from experience surpluses and deficits are recognised in the Statement of Comprehensive Income for the year in which they occur, and a corresponding adjustment is recognised in the amount recoverable from the Department of Enterprise, Tourism and Employment.

Retirement benefit obligations represent the present value of future pension payments earned by staff to date. Deferred retirement benefit funding represents the corresponding asset to be recovered in future periods from the Department of Enterprise, Tourism and Employment.

The National Standards Authority of Ireland recognises an asset in respect of deferred retirement benefit funding – the current value of the funding it anticipates will be provided in the future by the State to meet retirement benefit liabilities as they fall due. Inherent in this accounting treatment is an assumption that any income generated by the National Standards Authority of Ireland will in the first instance be applied towards current expenses and that State funding will meet any current or future shortfall in resources including future retirement benefit liabilities.

Single Public Service Pension Scheme

NSAI also operates the Single Public Service Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure, NDP Delivery and Reform (DPER). Employers' contributions remittance to DPER commenced on 1 January 2019.

Additional superannuation contribution

From 1 January 2019 onwards, members of public service defined benefit pension schemes pay an additional superannuation contribution (ASC) arising from the Public Service Stability Agreement (2018-2020) and the Public Service Pay and Pensions Act 2017. ASC has replaced the pension-related deduction (PRD) which ceased at the end of 2018. While PRD was a temporary emergency measure, ASC is a permanent contribution in respect of pensionable remuneration. The deduction is collected and remitted to the Department of Enterprise, Tourism and Employment. (see Note 3)

Critical accounting judgements and estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the year end and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements.

(a) Impairment of property, plant and equipment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

(b) Retirement benefit obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

The assumptions can be affected by:

i. the discount rate, changes in the rate of return on high-quality corporate bonds

ii. future compensation levels, future labour market conditions

iii. health care cost trend rates, the rate of medical cost inflation in the relevant regions.

2. Income

	Notes	2025 €	2024 €
Certification fees		**28,787,941**	29,201,242
Sale of standards		**2,851,313**	2,300,642
Other income		**566,436**	441,944
Bank interest		**1,818**	1,131
		32,207,508	31,944,959
Net deferred retirement benefit funding	*13(c)*	**1,645,000**	2,992,000
		33,852,508	34,936,959

3. Administration and general expenses

	Notes	2025 €	2024 €
Pay	*3(a)*	**24,774,111**	23,542,349
Board members remuneration and expenses	*16*	**81,117**	69,761
Travelling expenses	*3(b)*	**1,581,925**	1,614,474
Subcontractors	*3(c)*	**6,784,833**	6,767,372
External service delivery		**373,720**	269,867
Consultancy	*3(d)*	**465,750**	188,101
Legal costs and settlements	*3(e)*	**82,183**	328,659
Rents, rates, repairs and maintenance		**2,062,084**	1,896,503
Other operating expenses	*3(f)*	**4,323,925**	4,074,434
Loss on disposal of property, plant and equipment		**114,117**	8,152
Subscriptions to organisations		**1,170,483**	1,143,759
Depreciation	*6*	**897,335**	991,631
		42,711,583	40,895,062

3. Administration and general expenses (continued)

(a) Pay:

	2025 €	2024 €
Wages and salaries	**22,246,001**	21,152,757
Overtime	**33,203**	125,558
Allowances	**190,021**	141,202
Social welfare costs	**2,280,252**	1,866,010
Superannuation costs	**24,634**	256,822
	24,774,111	23,542,349

Additional superannuation contributions of €602,792 (2024: €565,776) have been deducted from salaries and paid to the Department of Enterprise, Tourism and Employment.

Single Public Service Pension Scheme deductions of €520,511 (2024: €416,152) have been deducted from employees' salaries and paid to the Department of Public Expenditure, NDP Delivery and Reform.

The number of persons employed (whole time equivalent) at 31 December 2025 was 260 (2024: 254).

(b) Travelling expenses:

NSAI's head office is located at Swift Square, Santry and has regional offices and centres throughout Ireland. It also has subsidiary offices in Nashua, New Hampshire, USA and London, UK. Travel outside of Ireland for all staff based in Ireland is considered International travel. For Staff based in the USA, travel within the USA is regarded as Domestic travel, travel outside the USA is regarded as International travel. For staff based in the UK travel outside of the UK is considered International travel.

The total costs incurred re domestic travel and subsistence in 2025 was €1,143,700 (2024: €1,215,252). The total costs incurred re international travel and subsistence in 2025 was €438,225 (2024: €399,222).

(c) Subcontractors:

Subcontractors' costs relate to the use of specialist experts engaged in the delivery of NSAI income-generating activities.

(d) Consultancy:

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

	2025 €	2024 €
Human resources & pensions	**101,155**	17,000
Legal advice	**141,811**	68,644
Finance/actuarial	**31,690**	36,720
Other	**191,094**	65,737
	465,750	188,101

3. Administration and general expenses (continued)

(e) Legal costs and settlements:

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by NSAI which is disclosed in Consultancy costs above.

	2025 €	2024 €
Legal fees – legal proceedings	**34,656**	65,963
Legal fees – legal settlement	**8,027**	142,696
Conciliation and arbitration	**-**	-
Settlement	**39,500**	120,000
	82,183	328,659

(f) Other operating expenses:

	2025 €	2024 €
Advertising, marketing and PR	**145,972**	208,789
ICT costs	**1,526,307**	1,475,296
Communication, printing and publications	**396,387**	352,312
Finance costs	**229,323**	147,837
Insurance	**1,282,099**	1,123,370
Staff development	**371,859**	386,029
Recruitment costs	**161,114**	129,234
Audit Fee – C&AG	**39,500**	35,900
Audit Fee – internal & external audit fees	**32,247**	40,649
Other operating expenses	**139,117**	175,018
	4,323,925	4,074,434

(g) Hospitality expenditure:

Hospitality expenditure in 2025 was €11,771 (2024: €30,825) consisting of client hospitality €1,605 (2024: €6,484) and employee engagement/staff welfare €10,166 (2024: €24,341). Employee engagement/staff welfare includes a contribution to staff social club events and staff team-building exercises.

3. Administration and general expenses (continued)

(h) Employee benefits breakdown:

Employees' short-term benefits in excess of €60,000 are categorised into the following bands:

Range of total employee benefits	2025 No. employees	2024 No. employees
€60,000 – €69,999	**31**	25
€70,000 – €79,999	**40**	50
€80,000 – €89,999	**46**	25
€90,000 – €99,999	**16**	21
€100,000 – €109,999	**19**	21
€110,000 – €119,999	**18**	8
€120,000 – €129,999	**8**	4
€130,000 – €139,999	**6**	2
€140,000 – €149,999	**6**	7
€150,000 – €159,999	**1**	3
€160,000 – €169,999	**1**	-
€170,000 – €179,999	**2**	2
€180,000 – €189,999	**-**	2
€190,000 – €199,999	**1**	-

Figures include NSAI, NSAI Inc and NSAI Certification UK Ltd employees who are based in different jurisdictions. NSAI employees are public-sector employees whose pay is set by reference to authorisations of the Department of Public Expenditure, NDP Delivery and Reform. NSAI Inc employees are employed by NSAI Inc in the USA whose pay is set by reference to local market rates, terms and conditions. NSAI Certification UK Ltd. employees are employed by NSAI Certification UK Ltd. in the UK whose pay is set by reference to local market rates, terms and conditions.

4. Oireachtas grant

	2025 €	2024 €
Grant for administration and general expenses	**16,047,000**	11,870,000

The Oireachtas grant is issued by the Department of Enterprise, Tourism and Employment and includes an amount of €500,000 (2024: €500,000) in relation to capital purchases in the year. Funding is from Vote 32, Subhead A.6.

5. Capital account

	2025 Group €	2025 NSAI €	2024 Group €	2024 NSAI €
At 1 January	**3,777,731**	**3,708,845**	3,976,024	3,883,880
Movements on property, plant & equipment	**(220,809)**	**(187,882)**	(202,125)	(175,035)
Transfer to Income and Expenditure and Retained Revenue Reserves	**(220,809)**	**(187,882)**	(202,125)	(175,035)
Currency translation adjustment	**(6,386)**	**-**	3,832	-
At 31 December	**3,550,536**	**3,520,963**	3,777,731	3,708,845

6. Property, plant & equipment

Group:

	Equipment, fixtures & fittings €	Computer equipment €	Land & buildings €	Motor vehicles €	Total €
Cost:					
At 1 January 2025	7,089,859	7,397,476	4,432,750	355,551	19,275,636
Additions	517,378	274,109	-	-	791,487
Disposals	(1,350)	(61,868)	(58,461)	-	(121,679)
Translation adjustment	(4,169)	(60,649)	(9,853)	-	(74,671)
At 31 December 2025	**7,601,718**	**7,549,068**	**4,364,436**	**355,551**	**19,870,773**
Depreciation:					
At 1 January 2025	6,151,922	6,510,190	2,492,250	343,543	15,497,905
Charge for the year	337,095	481,879	67,778	10,583	897,335
Disposals	(1,350)	(5,368)	-	-	(6,718)
Translation adjustment	(3,832)	(54,600)	(9,853)	-	(68,285)
At 31 December 2025	**6,483,835**	**6,932,101**	**2,550,175**	**354,126**	**16,320,237**
Net book value:					
At 1 January 2025	937,937	887,286	1,940,500	12,008	3,777,731
Net movement for year	180,281	(264,270)	(126,239)	(10,583)	(220,811)
Translation adjustment	(335)	(6,049)	-	-	(6,384)
At 31 December 2025	**1,117,883**	**616,967**	**1,814,261**	**1,425**	**3,550,536**

6. Property, plant & equipment (continued)

NSAI:

	Equipment, fixtures & fittings	Computer equipment	Land & buildings	Motor vehicles	Total
	€	€	€	€	€
Cost:					
At 1 January 2025	7,054,743	6,886,772	4,349,791	355,551	18,646,857
Additions	517,378	262,307	-	-	779,685
Disposals	(1,350)	(61,868)	(58,461)	-	(121,679)
At 31 December 2025	**7,570,771**	**7,087,211**	**4,291,330**	**355,551**	**19,304,863**
Depreciation:					
At 1 January 2025	6,120,230	6,064,948	2,409,291	343,543	14,938,012
Charge for the year	335,604	438,641	67,778	10,583	852,606
Disposals	(1,350)	(5,368)	-	-	(6,718)
At 31 December 2025	**6,454,484**	**6,498,221**	**2,477,069**	**354,126**	**15,783,900**
Net book value:					
At 1 January 2025	934,513	821,824	1,940,500	12,008	3,708,845
Net movement for year	181,774	(232,834)	(126,239)	(10,583)	(187,882)
At 31 December 2025	**1,116,287**	**588,990**	**1,814,261**	**1,425**	**3,520,963**

7. Property

NSAI occupies premises at a number of locations. The head office is located at 1 Swift Square, Santry, Dublin 9. These premises are leased, the lease was entered into in January 2008 for a period of 20 years. A rent review was completed in 2023, no further reviews are due up to the expiry of the lease. The lease is due to expire in December 2027.

The NSAI has a number of Regional Centres located at Cork, Dublin, Dundalk, Galway, Limerick, Sligo and Waterford. The NSAI National Metrology Laboratory is located at Glasnevin, Dublin 9. All of these premises are owned by NSAI.

The US subsidiary office is located at 20 Trafalgar Square, Nashua, NH 03063, USA, these premises are leased, in 2025 the lease was extended for a further period of five years up to 31 August 2030. The UK subsidiary office is located at 6-9 The Square, Stockley Park, Heathrow, UB11 1FW, UK. These premises are on short-term rental agreement entered into in September 2021.

8. Retained Revenue Reserves

Retained Revenue Reserves includes a forgiveness of an intragroup debt between NSAI and NSAI Inc. At a meeting of the NSAI Inc. Board in December 2025, the Board approved the forgiveness of an intragroup debt of $9,048,215/€7,702,827.

9. Receivables

	2025 Group €	2025 NSAI €	2024 Group €	2024 NSAI €
Trade receivables	**4,648,356**	**2,944,294**	5,621,667	2,713,677
Accrued income	**1,487,699**	**1,462,841**	1,563,533	1,531,254
Prepayments	**2,117,797**	**2,050,641**	1,312,392	1,244,044
Intercompany	**-**	**3,541,221**	-	1,771,611
	8,253,852	**9,998,997**	8,497,592	7,260,586

All receivables are due within one year. All trade receivables are due within the Authority's normal terms. Trade receivables are shown net of impairment in respect of doubtful debts. The movement in impairment in respect of doubtful debts is as follows:

	2025 Group €	2025 NSAI €	2024 Group €	2024 NSAI €
Balance at 1 January	**364,808**	**211,298**	511,763	321,346
Utilised in the year	**-**	**-**	-	-
Provision adjustment	**2,406**	**30,165**	(146,955)	(110,048)
Balance at 31 December	**367,214**	**241,463**	364,808	211,298

10. Payables (falling due < 1 year)

	2025 Group €	2025 NSAI €	2024 Group €	2024 NSAI €
Trade payables	**82,968**	**105,467**	263,352	240,635
Other payables and accruals	**1,482,298**	**1,289,752**	2,197,534	1,943,161
Deferred income	**1,914,527**	**1,558,454**	1,845,523	1,286,512
Taxation, social insurance and VAT	**827,787**	**827,787**	496,505	496,505
Intercompany (Note 14)	**-**	**3,102,950**	-	9,108,785
	4,307,580	**6,884,410**	4,802,914	13,075,598

11. Operating lease commitments

Payments made under operating leases on buildings charged in the financial statements amounted to €908,102 (2024: €909,799). Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 Group €	2025 NSAI €	2024 Group €	2024 NSAI €
Within one year	**917,387**	**841,464**	886,750	841,464
Between two and five years	**1,119,848**	**841,464**	1,682,928	1,682,928
After five years	**-**	**-**	-	-
	2,037,235	**1,682,928**	2,569,678	2,524,392

12. Taxation

The Authority is exempt from taxation on its income.

13. Retirement benefit costs

(a) Analysis of total retirement benefit costs charged to the Consolidated Statement of Income and Expenditure and Retained Revenue Reserves

	2025 €	2024 €
Current service costs – NSAI scheme	**2,139,000**	2,694,000
Interest on retirement benefit scheme liabilities – NSAI Scheme	**3,303,000**	3,142,000
NSAI Scheme – employee contributions	**(322,085)**	(385,628)
Current service costs – Single Public Service Pension Scheme	**1,698,000**	1,434,000
Interest on retirement benefit scheme liabilities – Single Public Service Pension Scheme	**164,000**	135,000
Adjustment for current service cost and interest on the SPSPS	**(1,862,000)**	(1,569,000)
Single Public Service Pension Scheme – employer contribution	**1,561,532**	1,248,455
	6,681,447	6,698,827

13. Retirement benefit costs (continued)

(b) Movement in net retirement benefit obligations during the financial year

	2025 €	2024 €
Net retirement benefit obligation at 1 January	**102,693,000**	105,763,000
Current service costs – NSAI scheme	**2,139,000**	2,694,000
Interest costs – NSAI scheme	**3,303,000**	3,142,000
Current service costs – SPSPS scheme	**1,698,000**	1,434,000
Interest costs – SPSPS scheme	**164,000**	135,000
Actuarial gain	**(14,060,000)**	(7,631,000)
Pensions paid in the year	**(3,797,000)**	(2,844,000)
Net retirement benefit obligation at 31 December	**92,140,000**	102,693,000

(c) Deferred funding for retirement benefits

NSAI recognises these amounts as an asset corresponding to the unfunded deferred liability for pensions on the basis of a set of assumptions and a number of past events. These events include the statutory basis for the establishment of the superannuation schemes, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. NSAI has no evidence that the policy referred to above will not continue to meet such sums in accordance with current practice.

The net deferred funding for retirement benefits recognised in the Consolidated Statement of Income and Expenditure and Retained Revenue Reserves was as follows:

	2025 €	2024 €
Funding recoverable in respect of current year retirement benefit costs	**7,304,000**	7,405,000
Adjustment in respect of the Single Public Service Pension Scheme	**(1,862,000)**	(1,569,000)
State grant applied to pay retirement benefits	**(3,797,000)**	(2,844,000)
	1,645,000	2,992,000

The deferred funding asset for retirement benefits at 31 December 2025 amounts to €92.14m (2024: €102.69m).

(d) History of defined benefit obligation

	2025 €	2024 €
Defined benefit obligations	**92,140,000**	102,693,000
Experience gain/(loss)on defined benefit scheme liabilities	**823,000**	(2,319,000)
Percentage of scheme liabilities	**0.9%**	2.3%

13. Retirement benefit costs (continued)

(e) General description of the schemes

NSAI superannuation scheme

The retirement benefit scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current "model" public sector scheme regulations. The scheme provides a pension (eightieths per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal retirement age under this scheme is a member's 65th birthday, and pre 2004 members have an entitlement to retire without actuarial reduction from age 60. Pensions in payment (and deferment) normally increase in line with general public sector salary inflation.

Single Public Service Pension Scheme

The Single Public Service Pension Scheme ("Single Scheme") commenced with effect from 1 January 2013. All new entrants to pensionable public service employment on or after 1 January 2013 are members of the Single Pension Scheme. The Single Pension Scheme is based on a career averaging model. This means that retirement benefits are based on a % of pensionable earnings throughout the member's public service career as a member of the scheme.

(f) Schemes valuation

The valuation used for FRS 102 disclosures has been based on a full actuarial valuation performed in January 2026 by a qualified independent actuary, taking account of the requirements of the FRS to assess the scheme liabilities at 31 December 2025.

The principal actuarial assumptions were as follows:

	2025	2024
Rate of increase in salaries	**3.05%**	3.05%
Rate of increase in retirement benefits in payment	**2.55%**	2.55%
Discount rate	**4.35%**	3.45%
Inflation rate	**2.05%**	2.05%

(g) Mortality

Average future life expectancy according to the mortality tables used to determine the pension liabilities

	2025	2024
Male aged 65	**22.0**	21.7
Female aged 65	**24.3**	24.1

14. NSAI Inc

NSAI Inc was established in New Hampshire, USA on July 1, 1997 as a not for profit corporation wholly-owned by NSAI for the purpose of distribution and dissemination of information on current and proposed Irish and EU standards, the provision of technical reviews and evaluation of products, processes and practices and certification for conformity to EU, Irish and international standards. The balances and transactions of NSAI Inc. have been included in these financial statements.

The consolidated surplus for the year includes a surplus from the operations of NSAI Inc of €1,130,583 (2024: €753,650). See Note 14(a) for an outline of financial details.

14. NSAI Inc (continued)

As part of the normal operating activities between NSAI and NSAI Inc. intercompany balances arise between each entity. These relate to the transfer of funds from NSAI Inc. to NSAI covering normal operating activities, the collection of receivables by NSAI Inc. on behalf of NSAI, the recharge of general overheads and labour from one entity to the other, and some other minor sundry intercompany charges. At the end of 2024 the net intercompany balance was $9,048,215 (€8,741,816).

At a meeting of the NSAI Inc. Board in December 2025, the Board approved the forgiveness of a debt owed by NSAI to NSAI Inc. amounting to $9,048,215 (€7,702,827) as the recharge mechanism by NSAI did not capture benefits that NSAI Inc. obtained from the regulatory status and array of accreditations held by NSAI who manages these both from a financial and operational perspective. This debt forgiveness is a recognition of the value of the indirect support provided by NSAI to NSAI Inc. over a number of years. This support enabled NSAI Inc. to deliver its comprehensive Medical Device services and contributed significantly to NSAI Inc.'s financial performance, generating significant annual value. This substantial benefit had accumulated over a period of 20 years without any corresponding re-charges to NSAI Inc. or specific payments from NSAI Inc.

14.(a) Outline of the NSAI Inc financial details are as follows:

Statement of Income and Expenditure	Notes	2025 €	2024 €
Income			
Certification fees		**10,092,994**	10,524,098
Expenditure			
Pay		**3,576,376**	4,085,162
Travelling expenses		**591,280**	678,643
Subcontractors		**3,355,821**	3,523,453
Consultancy		**18,788**	34,568
Rents, rates, repairs and maintenance		**103,852**	97,170
Other operating expenses		**766,746**	718,373
Subscriptions to organisations		**191,946**	208,328
Depreciation		**44,731**	55,639
Net intercompany (re-charge)/charge		**312,871**	369,112
		8,962,411	9,770,448
Operating surplus for the year		**1,130,583**	753,650
Exceptional item			
Intragroup debt forgiveness	*8*	**(7,702,827)**	-
Operating (deficit)/surplus for the year after intragroup debt forgiveness		**(6,572,244)**	753,650

14. NSAI Inc (continued)

Statement of Financial Position	Notes	2025 €	2024 €
Non-current assets			
Property, plant and equipment		**29,574**	68,887
Current assets			
Receivables		**1,787,812**	3,008,617
Cash & cash equivalents		**1,495,610**	1,052,866
Intercompany	*8*	**3,102,950**	9,108,785
		6,386,372	13,170,268
Current liabilities (falling due < 1 year)			
Payables		**517,861**	806,891
Intercompany		**1,877,599**	366,969
		2,395,460	1,173,860
Net current assets		**3,990,912**	11,996,408
Net assets		**4,020,486**	12,065,295
Represented by:			
Capital account		**29,574**	68,887
Retained revenue reserves	*8*	**3,990,912**	11,996,408
		4,020,486	12,065,295

15. NSAI Certification UK Limited

NSAI Certification UK Limited was incorporated in the UK, on July 15, 2021 as a private company wholly-owned by the NSAI, establishing a presence in the UK which is a prerequisite to securing the UKAS (United Kingdom Accreditation Service) and MHRA (the Medicines and Healthcare products Regulatory Agency) accreditations required to provide UKCA certification for Irish Medical Devices and Construction products to be placed on the UK market. UKAS approval for construction was received in April 2023. Approval from the UK Department for Levelling Up, Housing and Communities was received in May 2023. Certification activities commenced in August 2023. The UKAS assessment to ISO 13485 for medical devices is ongoing, and we are currently awaiting a response from UKAS. The MHRA designation process for Approved Body status under medical devices is now expected to commence with a preliminary phase in 2026.

(a) Outline of the NSAI Certification UK Ltd financial details are as follows:

Statement of Income and Expenditure	**2025** **€**	**2024** **€**
Income	**1,029,137**	338,426
Expenditure		
Pay	**1,017,942**	491,960
Travelling expenses	**28,395**	29,483
Rent and facilities	**22,764**	46,858
Subscriptions to organisations	**26,868**	28,073
Other operating expenses	**134,700**	100,390
Net intercompany (re-charge)/charge	**28,234**	272,462
	1,258,903	969,226
Operating cost for the year	**(229,766)**	(630,800)

15. NSAI Certification UK Limited (continued)

Statement of Financial Position	2025 €	2024 €
Non-current assets		
Property, plant and equipment	**-**	-
Current assets		
Receivables	**-**	-
Cash and cash equivalents	**-**	-
Intercompany	**-**	-
	-	-
Current liabilities (falling due < 1 year)		
Payables	**41,948**	29,214
Intercompany	**1,621,673**	1,404,641
	1,663,621	1,433,855
Net current assets	**(1,663,621)**	(1,433,855)
Net assets	**(1,663,621)**	(1,433,855)
Represented by:		
Capital account	**1**	1
Retained revenue reserves	**(1,663,622)**	(1,433,856)
	(1,663,621)	(1,433,855)

16. Board members – disclosure of transactions

In the normal course of business, the NSAI may enter into contractual arrangements with undertakings in which NSAI Board members are employed or otherwise interested. The NSAI adopted procedures in accordance with the guidelines issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in relation to the disclosure of interests by Board members and these procedures have been adhered to by the NSAI during the year.

(a) Directors' remuneration – paid in 2025

		Note	2025 €
J Kennedy			**12,388**
R Alcorn	Reappointed 29 April 2025		**7,963**
G Barrett	Appointed 5 March 2025		**6,430**
D Casey	Reappointed 29 April 2025		**7,963**
T Coogan	DETE representative	*(i)*	**-**
B Cox		*(i)*	**-**
M Cronin	Reappointed 29 April 2025		**7,963**
E Cunningham	Appointed 5 March 2025		**6,430**
P Devereux			**7,963**
A Gleeson			**7,963**
G Lopez		*(i)*	**-**
M O'Connell			**7,963**
G Larkin	Chief Executive Officer	*(i)*	**-**

The total directors' remuneration for 2025 was €73,026 (2024: €58,084).

i) Remuneration not payable in accordance with OPOS principle.

(b) Directors' expenses

The total directors expenses paid directly to members in 2025 was €5,877 (2024: €5,710).

(c) CEO salary

The total remuneration paid to G Larkin in 2025 was €197,172 (2024: €183,749). The CEO is a member of the Single Public Service Pension scheme. G Larkin did not receive any performance-related payments in 2025.

(d) Key management remuneration

All directors, Board members, CEO and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Authority are considered to be key management personnel. Total remuneration in respect of these individuals is €1,146,617 (2024: €948,218).

17. Related party disclosure

There are no related party transactions.

18. Financial instruments

The analysis of the carrying amounts of the financial instruments of the Group and NSAI required under section 11 of FRS 102 is as follows:

	2025 Group €	2025 NSAI €	2024 Group €	2024 NSAI €
Financial assets that are debt instruments measured at amortised cost				
Trade receivables	**4,648,356**	**2,944,294**	5,621,667	2,713,677
Intercompany	**-**	**3,541,221**	-	1,771,611
Cash and cash equivalents	**2,333,193**	**837,583**	2,191,360	1,138,493
Financial liabilities measured at amortised cost				
Trade payables	**82,968**	**105,467**	263,352	240,635
Intercompany	**-**	**3,102,950**	-	9,108,785
Accruals and other payables	**1,482,298**	**1,289,752**	2,197,534	1,943,161

19. Contingent liabilities

Ongoing legal proceedings served on NSAI are being addressed by the Authority. No provision has been made in the financial statements as the financial impact (if any) cannot be determined at this point.

20. Capital commitments

There were capital commitments of €88,859 at the year-end (2024: €150,235).

21. Approval of financial statements

The financial statements were approved by the Board on 24 April 2026.

NSAI Offices

Providing services locally, enabling trade globally

NSAI Head Office

1 Swift Square
Northwood
Santry
Dublin 9
D09 A0E4

NSAI National Metrology Laboratory

Griffith Avenue Extension
Glasnevin
Dublin 11
D11 E527

NSAI regional offices & Legal Metrology offices

Galway
NSAI Regional Office and
NSAI Legal Metrology
Ballybrit Business Park
Ballybrit
Galway
H91 NX52

Limerick
NSAI Regional Office &
NSAI Legal Metrology
Plassey Technology Park
Castletroy
Limerick
V94 X6X0

Cork
NSAI Legal Metrology
Rossa Avenue
Bishopstown
Cork
T12 YA37

Dublin
NSAI Legal Metrology
IDA Industrial Estate
Poppintree
Dublin 11
D11 DV70

Louth
NSAI Legal Metrology
IDA Business Park
Coe's Road
Dundalk
Louth
A91 EY29

Sligo
NSAI Legal Metrology
Finisklin Industrial Estate
Sligo
F91 W314

Waterford
NSAI Legal Metrology
IDA Industrial Estate
Northern Extension
Cork Rd
Waterford
X91 HD59

International
NSAI Inc
USA 20 Trafalgar Square
Suite 603 Nashua
NH 03063
United States

NSAI Certification UK Ltd
6-9 The Square
Stockley Park
Uxbridge
UB11 1FW
United Kingdom

HEAD OFFICE
1 Swift Square, Northwood, Santry, Dublin 9, Ireland. D09 A0E4

T +353 1 807 3800
F +353 1 807 3838
E info@nsai.ie

NSAI.ie

www.linkedin.com/company/national-standards-authority-of-ireland

www.X.com/nsai_standards

www.instagram.com/nsai_standards

www.facebook.com/NSAIstandards