

Company Number: 719527

Smart 8 Management Ventures Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

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Smart 8 Management Ventures Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	2025	2024
	€	€
Current assets	100,342	100,342
Creditors: amounts falling due within one year	(111,943)	(111,000)
Net Current Liabilities	(11,601)	(10,658)
Total Assets less Current Liabilities	(11,601)	(10,658)
Accruals and deferred income	(881)	(943)
Net Liabilities	(12,482)	(11,601)
Capital and Reserves	(12,482)	(11,601)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Smart 8 Management Ventures Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Director and authorised for issue on 14 January 2026 :

Tiejun Hui
Director

Smart 8 Management Ventures Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Smart 8 Management Ventures Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 719527. The registered office of the company is 44 Leeson Street Lower, Dublin 2 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Employee benefits

There was no employee benefits scheme operated during the financial period.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Share capital of the company

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement

	2025	2024
	€	€
Loss brought forward	(11,701)	(758)
Loss for the financial year	(881)	(10,943)
Loss carried forward	(12,582)	(11,701)

4. Going concern

The directors have prepared the financial statements on the going concern basis, which assumes that the company will continue in operational existence for the foreseeable future.

The going concern concept has been adopted mainly due to confirmation from the directors that they will continue to provide credit facilities and funding to the company for the foreseeable future. The directors are reviewing the current internal control procedures and developing new procedures to control the overheads. They have also given commitments to continually provide fundings to the company until it returns to be profitable. If the company was unable to continue in operational existence for the foreseeable future, adjustments would be made to reduce the balance sheet value of assets to their recoverable amounts and to provide for the future diminutions that might arise, and to reclassify fixed assets at current values.

5. Contingent liabilities

There were no contingent liabilities as at 30 June 2025.

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6. Controlling interest

The company issued share capital is fully controlled by SIEC Group Ltd.

7. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 14 January 2026.