

Company Number: 724316

Intelvision Ltd

Directors' Report and Unaudited Financial Statements

for the financial year ended 31 August 2025

**Gary Smyth Associates
Chartered Certified Accountants and Statutory Auditors
Camden Digital Centre
12 Camden Row
Dublin 8
D08 R9CN**

Intelvision Ltd

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Intelvision Ltd

DIRECTORS AND OTHER INFORMATION

Directors	Yurii Kotula Derek Keogh (Appointed 1 February 2025) David Malone (Resigned 1 February 2025)
Company Secretary	Yurii Kotula (Appointed 1 February 2025) David Malone (Resigned 1 February 2025)
Company Number	724316
Registered Office	Camden Digital Centre, 12, Camden Row Dublin 8 Dublin Ireland
Business Address	Camden Digital Centre, 12, Camden Row Dublin 8 Co Dublin Ireland
Accountants	Gary Smyth Associates Chartered Certified Accountants Camden Digital Centre 12 Camden Row Dublin 8 D08 R9CN
Bankers	Bank of Ireland St Stephens Green Dublin 2 Co Dublin Ireland

Intelvision Ltd

DIRECTORS' REPORT

for the financial year ended 31 August 2025

The directors present their report and the unaudited financial statements for the financial year ended 31 August 2025.

Principal Activity and Review of the Business

The company engages in the provision of IT contracting services.

There has been no significant change in these activities during the financial year ended 31 August 2025.

Results and Dividends

The (loss)/profit for the financial year after providing for taxation amounted to €(28,069) (2024 - €56,871).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €267,019 (2024 - €329,287) and liabilities of €198,402 (2024 - €232,601). The net assets of the company have decreased by €(28,069).

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Yurii Kotula
Derek Keogh (Appointed 1 February 2025)
David Malone (Resigned 1 February 2025)

The secretaries who served during the financial year were:

Yurii Kotula (Appointed 1 February 2025)
David Malone (Resigned 1 February 2025)

The directors' and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At 31/08/25	Number Held At 01/09/24
Yurii Kotula	€1 Ordinary Shares	<u>50</u>	<u>50</u>

Derek Keogh and David Malone had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 31 August 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Statement of Financial Position Events

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

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Intelvision Ltd

DIRECTORS' REPORT

for the financial year ended 31 August 2025

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at Camden Digital Centre, 12, Camden Row, Dublin 8, Co Dublin.

Signed on behalf of the board

Yurii Kotula
Director

8 April 2026

Derek Keogh
Director

8 April 2026

Intelvision Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

Yurii Kotula
Director

8 April 2026

Derek Keogh
Director

8 April 2026

Intelvision Ltd
CHARTERED CERTIFIED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of Intelvision Ltd
for the financial year ended 31 August 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 August 2025 as set out on pages 8 to 11 which comprise the Directors' Report, Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Intelvision Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 August 2025 your duty to ensure that Intelvision Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Intelvision Ltd. You consider that Intelvision Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Intelvision Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

GARY SMYTH ASSOCIATES

Chartered Certified Accountants and Statutory Auditors
Camden Digital Centre
12 Camden Row
Dublin 8
D08 R9CN

8 April 2026

Intelvision Ltd

INCOME STATEMENT

for the financial year ended 31 August 2025

	2025 €	2024 €
Revenue	844,737	1,266,990
Other income	450	-
Cost of raw materials and consumables	(752,630)	(1,155,348)
Staff costs	(6,528)	(6,515)
Other expenses	(114,098)	(40,131)
Tax	-	(8,125)
(Loss)/profit	(28,069)	56,871
Retained profit brought forward	96,586	39,715
Retained profit carried forward	68,517	96,586

Intelvision Ltd

STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

	2025	2024
	€	€
Current assets	266,869	329,137
Prepayments and accrued income	150	150
Payables: amounts falling due within one year	(171,926)	(232,601)
Net Current Assets	95,093	96,686
Total Assets less Current Liabilities	95,093	96,686
Accruals and deferred income	(26,476)	-
Net Assets	68,617	96,686
Equity	68,617	96,686

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".

We as Directors of Intelvision Ltd, state that -

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

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 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) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a 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.

Approved by the Directors and authorised for issue on 8 April 2026 and signed on its behalf by:

Yurii Kotula
Director

Derek Keogh
Director

Intelvision Ltd

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Intelvision Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 724316. The registered office of the company is Camden Digital Centre, 12, Camden Row, Dublin 8, Dublin, Ireland. 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.

Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Financial assets

Current asset investments are stated at the lower of cost and net realisable value.

Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

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.

Intelvision Ltd
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

3. Appropriation of Income Statement	2025	2024
	€	€
Profit brought forward	96,586	39,715
(Loss)/profit for the financial year	(28,069)	56,871
Profit carried forward	68,517	96,586

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 8 April 2026.

INTELVISION LTD

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2025

Intelvision Ltd
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 August 2025

	2025 €	2024 €
Sales	844,737	1,266,990
Cost of sales		
Contractors Fees	752,630	1,155,348
Subscription Services	5,576	-
	758,206	1,155,348
Gross profit	86,531	111,642
Gross profit Percentage	10.2%	8.8%
Administrative expenses		
Directors salaries	5,995	5,988
Employers NIC (UK) PRSI (Ireland)	533	527
Rent payable	600	894
Advertising	3,470	-
Legal and professional	72,130	5,894
Accountancy Fees	7,680	8,556
Bank charges	2,425	5,986
Profit/loss on exchange	5,477	6,745
Subscriptions	16,740	12,056
	115,050	46,646
Miscellaneous income		
Other interest	450	-
Net (loss)/profit	(28,069)	64,996