

Mescal IT Systems Limited.

Abridged Unaudited Financial Statements

for the Year ended 15th July 2025

Company Registration No: 530294

Mescal IT Systems Limited

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Mescal IT Systems Limited

Directors and other information

Company registered number:

530294

Directors:

Gerald M Mescal

Una A Mescal

Secretary:

Gerald Mescal

Registered Office:

Suite 3, 2nd Floor, Block 3B
Ashbourne Town Center
Co. Meath

Mescal IT Systems Limited

Extract from Director's report

The directors of the company interests in shares/debentures of the company during the financial year to 15th July 2024 are as follows -

Gerald Mescal - 100 - Ordinary Shares (unchanged from 15th July 2024)

certified as a true extract from the Directors Report

Director
Gerald Mescal
2nd February 2026

Director
Una Mescal
2nd February 2026

Mescal IT Systems Limited

Statement of Directors Responsibilities

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 the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "Financial Reporting Standards applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair of the assets, liabilities and financial position of the company as at the year end date and of the profit and 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 and apply them consistently
- * make judgments and accounting estimates that are reasonable and prudent; and
- * 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.

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 of the company, enable at any time the assets, abilities, financial position and profit and 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 and enable the financial statements to be audited. 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

DIRECTORS' DECLARATION ON THE ABRIDGED UNAUDITED FINANCIAL STATEMENTS

In relation to the abridged unaudited financial statements as set out on pages 6 to 7:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 15th July 2025 .

Signed on behalf of the Board:

Director
Gerald Mescal
2nd February 2026

Director
Una Mescal6
2nd February 2026

Mescal IT Systems Limited

Balance Sheet as at 15th July 2024

	Notes	<u>15 July 2025</u>	<u>15 July 2024</u>
		€	€
Fixed Assets		0	0
Current Assets			
Debtors		0	0
Cash at Bank		0	0
308		0	0
Current liabilities (falling due with one year)			
Creditors	1	81,896	80,505
Tax creditors	2	0	0
		81,896	80,505
Net current assets		(81,896)	(80,505)
Creditors (falling due more than one year)		0	0
Net Assets		(81,896)	(80,505)
Capital & Reserves:	3		
Share Capital		100	100
Reserves a/c		(81,996)	(80,605)
Total Capital & Reserves		(81,896)	(80,505)

We, as directors of Mescal IT Systems 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 (“the exemption”),
- (b) the company is availing itself of the exemption on the grounds that section 358 or 359 as appropriate is availed of,
- (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 the financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to the financial statements so far as they are applicable to the company,
- (e) we have relied on the specified exemption contained in section 352 of the Companies Act 2014, we have done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Signed on behalf of the board on 2nd February 2026

Gerald Mescal	Una Mescal
Director	Director

Mescal IT Systems Limited

Notes to the Balance Sheet and other notes as at 15th July 2024

	<u>2024</u>	<u>2023</u>
	€	€
1. Creditors (due within 1 year)		
3 rd Party Creditors	0	0
Directors Current Account (G Mescal)	81.896	80,505
2. Tax Creditors:		
Corporation Tax	0	0
3. Share Capital & Reserves		
<u>Authorised:</u> €100,000		
Issued Share Capital	100	100
100 Ordinary shares of 1 Euro (all held by G. Mescal)		
Reserves		
Opening Reserves	(80,615)	76,112)
Profit / Loss for year 21/22	(1,392)	(4,503)
)		
Closing Reserves	<u>(82,007)</u>	<u>(80,615))</u>
Total Equity and Reserves	(81,907)	(80,505)
4. The directors remuneration	0	0
5. Directors Benefit in Kind	0	0
7. Averages number persons employed	0	0
8. Foreign currency Transactions are recorded at the rate of exchange ruling on the date of the transaction.		
8. The accounts have been prepared on on-going basis. The company's principal activity is the development of database access systems, for which it has been granted a number of USPTO patents. The company continues to be supported by it's shareholder & directors.		