

SMARTSYSPRO LIMITED
Directors' Report and Unaudited Financial Statements
for the year ended 31 JULY 2025

Company Name- SMARTSYSPRO LIMITED
Company Number- 747315
Unaudited Financial Statements
Financial year end date- 2025

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Names of Directors and Other Information

Company Registration No: 747315

Directors:

•RONAK PAREKH

•PRANAY SHAH

Registered Office: 1, ARDRATH PLACE, CELBRIDGE, CO-KILDARE, IRELAND.

Secretary: Ronak Parekh

Extract from Directors report in accordance with section 329 of the Companies Act 2014

The directors of the company interests in shares/debentures of the company during the financial year are as follows.

| Directors Name | shares held | share class |
|----------------|-------------|-------------|
| RONAK PAREKH | 50 | Ordinary |
| PRANAY SHAH | 50 | Ordinary |

The directors of the company interest in shares/debentures of any group undertakings of the company during the financial year are as follows.

Group Undertaking Name – N/A

Director's Name – N/A

Shares held – N/A

Share class- N/A

SMARTSYSPRO LIMITED
BALANCE SHEET as of 31 JULY 2025

| | Current Year | Previous Year |
|--|---------------------|----------------------|
| | 2025 | 2024 |
| FIXED ASSETS | 0 | 0 |
| <u>Intangible assets</u> | | |
| Development costs | 0 | 0 |
| Concessions, patents, licenses, trademarks and similar rights and assets (1) | 0 | 0 |
| Goodwill (2) | 0 | 0 |
| Payments on account | 0 | 0 |
| <u>Tangible assets</u> | 0 | 0 |
| Land and buildings | 0 | 0 |
| Plant and machinery | 0 | 0 |
| Fixtures, fittings, tools and equipment | 0 | 0 |
| Payments on accounts and assets in course of construction | 0 | 0 |
| <u>Financial assets</u> | | |
| Shares in group undertakings | 0 | 0 |
| Loans to group undertakings | 0 | 0 |
| Participating interests | 0 | 0 |
| Loans to undertakings in which a participating interest is held | 0 | 0 |
| Other investments other than loans | 0 | 0 |
| Other loans | | |
| CURRENT ASSETS | | |
| <u>Stocks</u> | | |
| Raw materials and consumables | 0 | 0 |
| Work in progress | 0 | 0 |
| Finished goods and goods for resale | 0 | 0 |
| Payments on account | 0 | 0 |
| <u>Debtors (3)</u> | | |
| Trade debtors | 0 | 0 |
| Amounts owed by group undertakings | 0 | 0 |
| Amounts owed by undertakings in which a participating interest is held | 0 | 0 |
| Other debtors | 0 | 0 |
| Called up share capital not paid | 0 | 0 |
| Prepayments and accrued income | 0 | 0 |
| <u>Investments</u> | | |
| Shares in group undertakings | 0 | 0 |
| Other investments | 0 | 0 |
| <u>Cash at bank and in hand</u> | 0 | 0 |

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|--|---|---|
| Debenture loans (4) | 0 | 0 |
| Bank loans and overdrafts | 0 | 0 |
| Called up share capital presented as a liability | 0 | 0 |
| Payments received on account (5) | 0 | 0 |
| Trade creditors | 0 | 0 |
| Bills of exchange payable | 0 | 0 |
| Amounts owed to group undertakings | 0 | 0 |
| Amounts owed to undertakings in which a participating interest is held | 0 | 0 |
| Other creditors including tax and social insurance (6) | 0 | 0 |
| Accruals (7) | 0 | 0 |
| Deferred income (7) | 0 | 0 |

NET CURRENT ASSETS (LIABILITIES)

0 0

TOTAL ASSETS LESS CURRENT LIABILITIES

0 0

CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | | |
|--|---|---|
| Debenture loans (4) | 0 | 0 |
| Bank loans and overdrafts | 0 | 0 |
| Called up share capital presented as a liability (8) | 0 | 0 |
| Payments received on account (5) | 0 | 0 |
| Trade creditors | 0 | 0 |
| Bills of exchange payable | 0 | 0 |
| Amounts owed to group undertakings | 0 | 0 |
| Amounts owed to undertakings in which a participating interest is held | 0 | 0 |
| Other creditors including tax and social insurance (6) | 0 | 0 |
| Accruals (7) | 0 | 0 |
| Deferred income (7) | 0 | 0 |

PROVISIONS FOR LIABILITIES

| | | |
|---------------------------------------|---|---|
| Retirement benefit obligations | 0 | 0 |
| Taxation, including deferred taxation | 0 | 0 |
| Other provisions for liabilities | 0 | 0 |

CAPITAL AND RESERVES

| | | |
|---|---|---|
| Called up share capital presented as equity (8) | 0 | 0 |
| Share premium account | 0 | 0 |
| Revaluation reserve | 0 | 0 |
| Other reserves: | 0 | 0 |
| Other un-denominated capital | 0 | 0 |
| Reserve for own shares held | 0 | 0 |
| Reserves provided for by the constitution | 0 | 0 |
| Other reserves (specified as necessary) | 0 | 0 |
| Profit and loss account | 0 | 0 |

We the directors of SMARTSYSY PRO 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 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) of the Companies Act 2014

(d) We acknowledge the company’s obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of 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; We have done so on the ground 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.

On behalf of the SMARTSYSPRO LIMITED board

RONAK PAREKH
Director/Secretary
Date: 04/02/2026

PRANAY SHAH
Director
Date: 04/02/2026

EXPLANATORY NOTES ON THE CONTENTS OF THE BALANCE SHEET

(These notes are to assist you with the Balance Sheet and should not be included as part of the Financial Statements)

SMARTSYSPRO LIMITED NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 JULY 2024

1. GENERAL INFORMATION

SMARTSYSPRO LIMITED is a company limited by shares incorporated in the Republic of Ireland. The registered office of the company is **1-Ard Rath Place, Celbridge, Kildare, Ireland** 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.

Statement of compliance

The financial statements of the company for the year ended 31 JULY 2024 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

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

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

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 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 profit and loss account.

Ordinary share capital

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

SMARTSYSPRO LIMITED NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 JULY 2025

3. EMPLOYEES

| | | |
|-----------|-------------|-------------|
| Employees | 2025 | 2024 |
| Directors | 2 | 2 |
| Other | 0 | 0 |

FINANCIAL STATEMENTS FOR THE YEAR ENDED 2025

SMARTSYSPRO LIMITED

BALANCE SHEET AS AT 31 JULY 2025

| Assets | Notes | 2025 | 2024 |
|--------------------------|--------------|-------------|-------------|
| Fixed Assets | 1 | €0 | €0 |
| Current Assets | 2 | €0 | €0 |
| Total Assets | | €0 | €0 |
| Liabilities | Notes | 2025 | 2024 |
| Creditors: Amounts due | 3 | €0 | €0 |
| Total Liabilities | | €0 | €0 |
| Net Assets | | €0 | €0 |

| Equity | Notes | 2025 | 2024 |
|---------------------|--------------|-------------|-------------|
| Share Capital | 4 | €0 | €0 |
| Retained Earnings | 5 | €0 | €0 |
| Total Equity | | €0 | €0 |

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 2025

| Income Statement | Notes | 2025 | 2024 |
|-------------------------|--------------|-------------|-------------|
| Turnover | 6 | €0 | €0 |
| Cost of Sales | 7 | €0 | €0 |
| Gross Profit | | €0 | €0 |
| Operating Expenses | 8 | €0 | €0 |
| Operating Profit | | €0 | €0 |
| Taxation | 9 | €0 | €0 |
| Net Profit | | €0 | €0 |

NOTES TO THE FINANCIAL STATEMENTS

- 1. Fixed Assets: Details of tangible and intangible assets, depreciation policy.
- 2. Current Assets: Inventory valuation, accounts receivable, cash balances.
- 3. Creditors: Amounts due - Breakdown of trade creditors, bank loans, tax liabilities.
- 4. Share Capital: Details of issued and paid-up share capital.
- 5. Retained Earnings: Reconciliation of retained profits from prior years.
- 6. Turnover: Revenue recognition policy and breakdown of turnover.
- 7. Cost of Sales: Materials, direct labor, and production costs.
- 8. Operating Expenses: Breakdown of administrative and distribution costs.
- 9. Taxation: Tax expense reconciliation and deferred tax liabilities.

Director's Report:

On behalf of the SMARTSYSPRO LIMITED board

RONAK PAREKH

Director/Secretary

Date: 04/02/2026

PRANAY SHAH

Director

Date: 04/02/2026