

Registration number 742222

SMART TEQUE LIMITED

Abridged accounts

for the year ended 30th April 2025

SMART TEQUE LIMITED

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SMART TEQUE LIMITED

Directors and other information

Directors	Vikas Lekhwar
Secretary	Clare Lekhwar
Company number	742222
Registered office	196 MORRISTOWN WOOD THE PADDOCKS NEWBRIDGE KILDARE
Accountants	Small Business Consultancy Ltd Bankhouse 331 South Circular Road Dublin 8
Business address	196 MORRISTOWN WOOD THE PADDOCKS NEWBRIDGE KILDARE

SMART TEQUE LIMITED

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

Directors' and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/04/25	30/04/24
Tymoteusz Jaskula	20	20
Vikas Lekhwar	80	80
Company secretary		
Clare Lekhwar	-	-

The original report was approved by the board on 18 January 2025 and signed on its behalf by Vikas Lekhwar.

SMART TEQUE LIMITED

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 5 :

- 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 judgements 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 they have made available to Small Business Consultancy Ltd, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th April 2025.

On behalf of the board

Vikas Lekhwar
Director

Director

Date: 18th January 2025

SMART TEQUE LIMITED

**Abridged balance sheet
as at 30 April 2025**

Notes	2025	
	€	€
Current assets		
Cash at bank and in hand	100	
	<hr/>	
	100	
Net current assets		<hr/> 100
Total assets less current liabilities		<hr/> 100
Net assets		<hr/> <hr/> 100
Capital and reserves		
Called up share capital		<hr/> 100
Equity shareholders' funds		<hr/> <hr/> 100

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

The abridged accounts were approved by the Board on 18 January 2025 and signed on its behalf by

.....
Vikas Lekhwar
Director

.....
Director

The notes on page 5 form an integral part of these financial statements.

SMART TEQUE LIMITED
Notes to the abridged financial statements
for the year ended 30 April 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. Employees

There were no employees during the year apart from the directors.

3. Share capital

2025
€

FAILED VALIDATION

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4. Accounting periods

The current accounts are for a full year.

5. Approval of financial statements

The board of directors approved these financial statements for issue on 18 January 2025.