

BLJ Smart Limited

Company Registration Number: 722140

Unaudited Financial Statements

For the period ended 31st December 2025

BLJ Smart Limited

Company Information

DIRECTORS: Julien Long

SECRETARY: Camille Secher

COMPANY NO: 722140

REGISTERED OFFICE: 44 Sea View Park,
Cliffoney,
Sligo,
F91 D9F3, Ireland

BUSINESS ADDRESS: 44 Sea View Park,
Cliffoney,
Sligo,
F91 D9F3, Ireland

ACCOUNTANTS: Everyday Accountancy Services Ltd,
Unit 8, Liosban Business Centre,
Liosban,
Galway
H91D8VP

BANKERS: Bank of Ireland

BLJ Smart Limited

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BLJ Smart 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 law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

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

- select suitable accounting policies and then apply them consistently
- make judgement 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 books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the requirements of section 281 to 285 of the Companies Act 2014. They are responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 9

- (a) 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.
- (b) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31st December 2025.

On behalf of the board:

Julien Long
Director

DATED: 3rd March 2026

BLJ Smart Limited

Report to the directors on the preparation of the unaudited statutory financial statements of BLJ Smart Limited for the period ended 31st December 2025

As described on the Balance Sheet, the Board of Directors of BLJ Smart Limited are responsible for the preparation of the financial statements for the period ended 31st December 2025, which comprise the profit and loss account, balance sheet, and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from the information and explanations supplied to us.

EVERYDAY ACCOUNTANCY SERVICES LIMITED
Unit 8 Liosban Business Centre Galway and
13 Adelaide Road Dublin 2,

Date: 3rd March 2026

BLJ Smart Limited

Balance Sheet as at 31st December 2025

	Notes	2025
		€
Fixed Assets	4	4,372
Current Assets		
Cash at bank		5,334
Other debtors		100
		5,434
Current Liabilities		
Creditors and Accruals	5	(10,650)
Net Current Liabilities		(5,216)
Total Net Assets/(Liabilities)		(844)
Capital and Reserves:		
Called up Share Capital	6	100
Retained Profits		(944)
Shareholders' Funds		(844)

We the directors of BLJ Smart 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 section 358 of the Companies Act 2014 is complied with.
- (c) No notice under subsection 1 of section 334 has in accordance with subsection 2 been served on the Company
- (d) We acknowledge the obligation of the Company 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 period and of its profit or loss for such a period 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.

We as directors of BLJ Smart Limited state that we have relied on the specific 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 micro company and confirm that the abridged financial statements have been prepared in accordance with section 353 of the Companies Act 2014.

Signed on behalf of the board

Julien Long
Director

BLJ Smart Limited

Notes to the Financial Statements for the period to 31st December 2025.

1. General Information

BLJ Smart Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 722140 and the address of the registered office is 44 Sea View Park, Cliffooney, Sligo, F91 D9F3, Ireland.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 105 "The Financial Reporting standard applicable to the Micro-entities regime"

3. Accounting Policies

BASIS OF PREPARATION

The Financial statements have been prepared under the historical cost basis. The Financial statements are prepared in euro which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and value added tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

GOODWILL

Goodwill arises on business combinations and represents the excess of cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

Goodwill is initially recorded at cost, and is subsequently stated at cost less any accumulated amortisation and accumulated impairment losses, it is amortised on a straight-line basis over the useful economic life of the asset. Where a reliable estimate of the useful life of goodwill cannot be made, the life is presumed not to exceed ten periods.

INTANGIBLE ASSETS

Intangible Assets are initially measured at cost, and are subsequently measured at cost less any accumulated amortisation and accumulated impairment losses.

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows.

Goodwill	25% Straight Line
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TANGIBLE ASSETS

Tangible Assets are initially measured at cost and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value over the useful economic life of that asset as follows:

Land and Buildings	Straight line over 40 periods
Office Equipment	15% Straight Line
Fixtures and Fittings	15% Straight Line
Computer Equipment	33% Straight Line

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

STOCKS

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion, and other costs incurred in bringing the stocks to their present location and condition.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price. Investment in shares, subsidiaries or participating interests, are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight line basis, unless another systematic basis of allocation is more appropriate.

Other Financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expenses recognised to date less all repayments or principal or interest to date less impairment

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence or impairment, any impairment loss is recognised in profit or loss immediately. Any reversals of impairment are recognised in profit or loss immediately.

PROVISION FOR LIABILITIES

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event. It is probable that the entity will be required to transfer economic benefit in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the Balance Sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

DEFINED CONTRIBUTION PENSION PLAN

Contributions to defined contribution plans are recognised as an expense in the period to which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refunds.

When contributions are not expected to be settled wholly within 12 months of the reporting date in which the employees render the related service, the liability is measured on a discount present value basis. The unwinding of the discount is recognised to finance costs in profit or loss in the period in which it arises

4:	Fixed Assets	2025
		€
	Office Equipment	
	Additions	5,144
		5,144
	Depreciation	772
	Net Book Value 31st December 2025	4,372
5:	Creditors (amounts due withing one year)	€
	Tax Creditors	5,506
	Directors loan	5,144
		10,650
6:	Share Capital	€
	Authorised:	
	100,000 ordinary shares of €1 each	100,000
	Allotted, called up, and fully paid	
	100 shares of €1 each	100

The Financial Statements were approved by the board on the 3rd March 2026 and signed on its behalf by

Julien Long
Director