

KIRT INTERNATIONAL VENTURES LIMITED

ABRIDGED FINANCIAL STATEMENTS

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KIRT INTERNATIONAL VENTURES LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Ravinder Singh

SECRETARY

Gurvir Singh

REGISTERED OFFICE

**9 Greenville Avenue
South Circular Road
Dublin 8**

BANKERS

**A.I.B.
219 Crumlin Road,
Dublin 8**

ACCOUNTANTS

**L. Dempsey & Company
Chartered Certified Accountants
18 Inns Court
Winetavern Street
Dublin 8**

KIRT INTERNATIONAL VENTURES LIMITED

STATEMENT OF DIRECTORS RESPONSIBILITIES

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 for the profit and loss for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 which 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 Companies Acts 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.

KIRT INTERNATIONAL VENTURES LIMITED

ACCOUNTING POLICIES

1. HISTORICAL COST CONVENTION

The Financial Statements have been prepared under the historical cost convention.

2. TANGIBLE ASSETS

Tangible assets are stated at cost less accumulated depreciation.

3. Depreciation

Depreciation is provided to write off the cost of tangible assets evenly over the period of their expected useful lives.

The rates of equipment currently in use are as follows;

Equipment	33.3% straight line
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4. SALES

Sales represents the invoiced value of mobile phone accessories during the year net of V.A.T.

5. STOCK

Stock is valued at the lower of cost and net realisable value.

KIRT INTERNATIONAL VENTURES LIMITED

BALANCE SHEET

AS AT

31st AUGUST 2025

	<u>Notes</u>	<u>2025</u> €	<u>2024</u> €
<u>TANGIBLE ASSETS</u>			
Fixed assets	2	-	-
<u>CURRENT ASSETS</u>			
Stock	5	12000	5000
Bank		<u>2917</u>	<u>2123</u>
		<u>14917</u>	<u>7123</u>
<u>CREDITORS(amounts falling due within 1 year)</u>	6	<u>7870</u>	<u>6071</u>
<u>NET CURRENT ASSETS</u>		<u>7047</u>	<u>1052</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		<u>€7047</u>	<u>€1052</u>
<u>CAPITAL AND RESERVES</u>			
Called up Share Capital	8	100	100
Profit and Loss Account	9	<u>6947</u>	<u>952</u>
		<u>€7047</u>	<u>€1052</u>

KIRT INTERNATIONAL VENTURES LIMITED

BALANCE SHEET

AS AT

31st AUGUST 2025

We as directors of Kirt International Ventures 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 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, and**
- (d) **We acknowledge the company's obligation 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 positions 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 Companies Act 2014; has 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 Companies Act 2014.**

 **Ravinder Singh Director**

21st January 2026

KIRT INTERNATIONAL VENTURES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

<u>1. Creditors (amounts falling due within 1 year)</u>	<u>2025</u>	<u>2024</u>
	<u>€</u>	<u>€</u>
Trade creditors	1440	-
Directors loan	3861	5361
Taxation and social welfare	2565	710
	<u>€7870</u>	<u>€6071</u>

2. Fixed Assets

<u>Cost</u>	<u>Equipment</u>	<u>Total</u>
	<u>€</u>	<u>€</u>
At 1 September 2024	<u>-</u>	<u>-</u>
At 31st August 2025	<u>-</u>	<u>-</u>
<u>Accumulated Depreciation</u>		
Charge for year	<u>-</u>	<u>-</u>
At 31st August 2025	<u>-</u>	<u>-</u>
<u>Net Book Value</u>		
At 31st August 2025	€ <u>-</u>	€ <u>-</u>

In respect of the previous year

Fixed Assets

<u>Cost</u>	<u>Equipment</u>	<u>Total</u>
	<u>€</u>	<u>€</u>
Additions	<u>-</u>	<u>-</u>
At 31st August 2024	<u>-</u>	<u>-</u>
<u>Accumulated Depreciation</u>		
Charge for year	<u>-</u>	<u>-</u>
At 31st September 2024	<u>-</u>	<u>-</u>
<u>Net Book Value</u>		
At 31st August 2024	€ <u>-</u>	€ <u>-</u>

KIRT INTERNATIONAL VENTURES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

3. Share Capital

Authorised equity

100,000 Ordinary Shares of €1 each 100,000

Allotted, called up and fully paid equity

10 Ordinary Shares of €1 each 10

4. Turnover

All turnover derives from activities carried on in the Republic of Ireland and comprises sales of mobile phone accessories.

5. Employees

The average number of employees during the year was one.

	<u>2025</u>	<u>2024</u>
Directors	<u>1</u>	<u>1</u>

7. Approval of Financial Statements

The financial statements were approved by the directors on 21st January 2026.