

Company Number: 628495

**Root Automation Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 July 2025**

# Root Automation Limited

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**Root Automation Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Ciprian Silasi Caterina Silasi
<b>Company Secretary</b>	Caterina Silasi
<b>Company Number</b>	628495
<b>Registered Office and Business Address</b>	60 The Meadow, Murroe Co. Murroe Limerick Ireland
<b>Accountants</b>	Icon Accounting Chartered Certified Accountants Columba House Airside Swords Dublin Ireland
<b>Bankers</b>	Bank Of Ireland Castletroy V94 E727 Ireland

# Root Automation Limited

## BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	11,120	22,240
<b>Current Assets</b>			
Stocks	7	4,723	-
Debtors	8	17,217	22,497
Cash at bank and in hand		5,009	2,318
		<u>26,949</u>	<u>24,815</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(26,889)</u>	<u>(31,447)</u>
<b>Net Current Assets/(Liabilities)</b>		<u>60</u>	<u>(6,632)</u>
<b>Total Assets less Current Liabilities</b>		11,180	15,608
<b>Creditors:</b>			
amounts falling due after more than one year	10	-	(4,428)
<b>Net Assets</b>		<u><u>11,180</u></u>	<u><u>11,180</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	11	11,080	11,080
<b>Shareholders' Funds</b>		<u><u>11,180</u></u>	<u><u>11,180</u></u>

# **Root Automation Limited**

## **BALANCE SHEET**

as at 31 July 2025

We as Directors of Root Automation 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),

(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 financial 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. The company 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 and the micro companies' regime.

**Approved by the board on 23 January 2026 and signed on its behalf by:**

**Ciprian Silasi**  
**Director**

**Caterina Silasi**  
**Director**

# Root Automation Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 1. General Information

Root Automation Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 60 The Meadow, Murroe Co., Murroe, Limerick, 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 2025 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 assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	50% Straight line
Motor vehicles	-	20% 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.

#### Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

# Root Automation Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### 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 Balance Sheet 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.

<b>3. Operating profit/(loss)</b>	<b>2025</b>	2024
	€	€
<b>Operating profit/(loss) is stated after charging:</b>		
Depreciation of tangible assets	<b>11,120</b>	11,120
	<u>          </u>	<u>          </u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>577</b>	577
	<u>          </u>	<u>          </u>

### 5. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

	<b>2025</b>	2024
	Number	Number
Administrative	<b>2</b>	2
Consultants	<b>1</b>	1
	<u>          </u>	<u>          </u>
	<b>3</b>	3
	<u>          </u>	<u>          </u>

**Root Automation Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2025

**6. Tangible assets**

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>			
At 1 August 2024	2,937	55,600	58,537
At 31 July 2025	2,937	55,600	58,537
<b>Depreciation</b>			
At 1 August 2024	2,937	33,360	36,297
Charge for the financial year	-	11,120	11,120
At 31 July 2025	2,937	44,480	47,417
<b>Net book value</b>			
At 31 July 2025	-	<b>11,120</b>	<b>11,120</b>
At 31 July 2024	-	22,240	22,240

**7. Stocks**

	2025 €	2024 €
Finished goods and goods for resale	<b>4,723</b>	-

The replacement cost of stock did not differ significantly from the figures shown.

**8. Debtors**

	2025 €	2024 €
Trade debtors	<b>16,770</b>	21,095
Other debtors	-	1
Taxation	<b>347</b>	1,301
Called up share capital not paid	<b>100</b>	100
	<b>17,217</b>	22,497

**9. Creditors**

	2025 €	2024 €
<b>Amounts falling due within one year</b>		
Amounts owed to credit institutions	<b>4,427</b>	8,270
Trade creditors	<b>221</b>	221
Taxation	<b>6,587</b>	11,016
Directors' current accounts	<b>300</b>	-
Other creditors	<b>2,776</b>	-
Accruals	<b>12,578</b>	11,940
	<b>26,889</b>	31,447

## Root Automation Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

<b>10. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Bank loan	-	4,428
	<u>          </u>	<u>          </u>
<b>Loans</b>		
Repayable in one year or less, or on demand	<b>4,427</b>	8,270
Repayable between one and two years	-	4,428
	<u>          </u>	<u>          </u>
	<b>4,427</b>	12,698
	<u>          </u>	<u>          </u>

## 11. Profit and loss account

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 August 2024	<b>11,080</b>	14,661
Profit/(loss) for the financial year	-	(3,581)
	<u>          </u>	<u>          </u>
At 31 July 2025	<b>11,080</b>	11,080
	<u>          </u>	<u>          </u>

## 12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2025.

## 13. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

## 14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 January 2026.