

## SMART PPE LIMITED

Abridged Accounts

### **Period of accounts**

**Start date:** 01 July 2024

**End date:** 30 June 2025

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For the year ended 30 June 2025

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SMART PPE LIMITED  
Statement of Financial Position  
As at 30 June 2025

|  | Notes | 2025<br>€        | 2024<br>€      |
|--|-------|------------------|----------------|
| <b>Current assets</b>                                |       |                  |                |
| Debtors  |       | 8,843            | 8,069          |
| Cash at bank and in hand                             |       | 331,050          | 490,303        |
|  |       | <b>339,893</b>   | <b>498,372</b> |
| <b>Creditors: amount falling due within one year</b> |       | (471,656)        | (468,724)      |
| <b>Net current assets</b>                            |       | <b>(131,763)</b> | <b>29,648</b>  |
| <br>   |       |                  |                |
| <b>Total assets less current liabilities</b>         |       | (131,763)        | 29,648         |
| <b>Net assets</b>                                    |       | <b>(131,763)</b> | <b>29,648</b>  |
| <br>   |       |                  |                |
| <b>Capital and reserves</b>                          |       |                  |                |
| Called up share capital                              |       | 100              | 100            |
| Profit and loss account                              |       | (131,863)        | 29,548         |
| <b>Shareholders' funds</b>                           |       | <b>(131,763)</b> | <b>29,648</b>  |

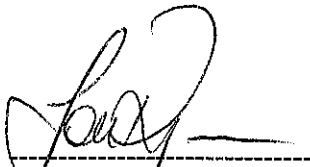
**SMART PPE LIMITED**  
**Statement of Financial Position**  
**As at 30 June 2025**

Directors' responsibilities:

1. We as the directors of Smart PPE Limited state that the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014 and it is availing itself of the exemption on the grounds that section 359 of the Companies Act 2014 is complied with;
2. no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company and we acknowledge the obligations 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 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.

We, as directors of Smart PPE Limited state that we 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 confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved by the board of directors on 09 December 2025 and were signed on its behalf by:



Tomas Ryan  
Director

**SMART PPE LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 30 June 2025**

**General Information**

Smart PPE Limited is a private company, limited by shares, registered in the Republic of Ireland, registration number 664793, registration address Unit 1, Springfort Light Industrial Park, Nenagh, Tipperary, E45 V524.

The presentation currency is Euro.

**1. Accounting policies**

**Significant accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard).

**Going concern basis**

The directors acknowledge that the company is dependent on ongoing financial support from other entities within the group. The group has confirmed that it will continue to provide funding to meet the company's liabilities as they fall due. On this basis, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Financial instruments**

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**2. Average number of employees**

Average number of employees during the year was 2 (2024 : 2).