

**Smiles Creation Limited**

**Date of Incorporation  
17 April 2024**

**Abridged Unaudited Financial Statements  
for the financial period ended 31 March 2025**

**Smiles Creation Limited**  
**CONTENTS**

	<b>Page</b>
Statement of Financial Position	3
Notes to the Financial Statements	4 - 5

# Smiles Creation Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	2025
	€
Current assets	26,938
Creditors: amounts falling due within one year	(4,909)
<b>Net Current Assets</b>	<b>22,029</b>
<b>Total Assets less Current Liabilities</b>	<b>22,029</b>
Creditors: amounts falling due after more than one year	(12,000)
Accruals and deferred income	(11,064)
<b>Net Liabilities</b>	<b>(1,035)</b>
<b>Capital and Reserves</b>	<b>(1,035)</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Smiles Creation 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) I 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 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,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). 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 Director and authorised for issue on 24 February 2026 :**

**Souman Barua**  
Director

# Smiles Creation Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 March 2025

### 1. General Information

Smiles Creation Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 762155. The registered office of the company is. 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 financial statements.

#### 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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### 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.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position 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 financial period, 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 Income Statement.

#### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

**Smiles Creation Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial period ended 31 March 2025

<b>3. Appropriation of Income Statement</b>	<b>2025</b>
	<b>€</b>
Profit brought forward	-
Loss for the financial period	<u>(1,035)</u>
<b>Loss carried forward</b>	<b><u><u>(1,035)</u></u></b>

**4. Post-Balance Sheet Events**

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

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 24 February 2026.