

CAMILLA IT LIMITED (Audit Exempt Company*)

Registration Number: 535095

Reports and unaudited financial statements for the year ended 31 October 2025

*Camilla IT Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

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CAMILLA IT LIMITED

Directors and other information

Directors: Andrius Valentukonis, Ligita Ramanauskaite

Secretary: Andrius Valentukonis

Registered office: 9 BIANCONI WAY, PORTLAOISE, CO. LAOIS

Company registered number: 535095

CAMILLA IT 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 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 in the going concern basis unless it is inappropriate to presume that the company will continue 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 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.

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 6 to 11:

(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 year ending 31 October 2025.

On behalf of the board

(_____)

Andrius Valentukonis

Director



(_____)

Ligita Ramanauskaitė

Director



Date: 20th February 2026

CAMILLA IT LIMITED

Accounting Policies Year Ended 31 October 2025

The significant accounting policies adopted by the Company are as follows:

Basis of Accounting

The Financial Statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, as promulgated by The Institute of Certified Public Accountants in Ireland.

Cash flow Statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Office equipment	10%	on cost
Computer equipment	33%	on cost

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account (There is no policy of revaluing fixed assets).

Other investments

Other investments are shown at cost less provision for impairments in value.

Stocks

Stocks are valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

Taxation

The charge for taxation is based on profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss in relation to pensions and other post retirement benefits. Discounting is used in calculating deferred tax.

Pensions

Pension benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due.

Turnover

Turnover represents net sales to customers and excludes Value Added Tax.

CAMILLA IT LIMITED
Balance sheet
as at 31 October 2025

		2025	
	Notes	€	€
Current assets			
Debtors	5	0	
Cash at bank and in hand		8,148	
		<hr/>	
		8,148	
Creditors: amounts falling			
due within one year	6	(18,780)	
		<hr/>	
Net current (liabilities)/assets			(10,892)
			<hr/>
Total assets less current liabilities			(10,892)
			<hr/>
Deficiency of assets			(10,892)
			<hr/>
Capital and reserves			
Profit and loss account			(10,892)
			<hr/>
Equity shareholders' funds	7		(10,892)
			<hr/>

We, as director(s) of (company name), 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

(e) the company has relied on the specified exemption contained in s.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 s.353 Companies Act 2014.

On behalf of the board:

Signature:

Name: ANDRIUS VALENTUKONIS

Director

Date 11 / 01 / 2026

Signature:

Name: LIGITA RAMANAUSKAITE

Director

Date 11 / 01 / 2026

The turnover and operating profit relate to continuing operations as no businesses were acquired or disposed of in 2025.

A separate Statement of Total Recognised Gains and Losses is not required, as there are none other than those reflected in the Profit and Loss Account.

The financial statements were approved by the Board on 11 January 2026 and signed on its behalf by

.....
Andrius Valentukonis
Director



.....
Ligita Ramanauskaitė
Director



**Profit and loss account
for the year ended 31 October 2025**

	Notes	Continuing operations 2025
		€
Turnover	2	0
Administrative expenses		(0)
Loss on ordinary activities before taxation		<u>(0)</u>
Tax on loss on ordinary activities		-
Loss for the financial year		<u><u>(0)</u></u>

There are no recognised gains or losses other than the profit or loss for the above financial year.

On behalf of the board

.....

Andrius Valentukonis
Director



.....

Ligita Ramanauskaite
Director



CAMILLA IT LIMITED
Notes to the financial statements
for the year ended 31 October 2025

1. Statement of 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.

1.1. Basis of preparation

The audited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2009, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The audited financial statements are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year. Turnover is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods.

Camilla IT Limited
Notes to the financial statements
for the year ended 31 October 2025

..... continued

2. Turnover

	2025
	€
Class of business	
Sales Type A	0
	<hr style="width: 100%;"/>
	0
	<hr style="width: 100%;"/>
Geographical market	
Europe	0
	<hr style="width: 100%;"/>
	0
	<hr style="width: 100%;"/>

Turnover attributable to geographical markets outside Ireland amounted to 100% for the year.

3. Employees

Number of employees

	2025
	Number
The average monthly numbers of employees (including the directors) during the year were:	
	<hr style="width: 100%;"/>
	2

Employment costs

	2025
	€
Wages and salaries	0
	<hr style="width: 100%;"/>
	0
	<hr style="width: 100%;"/>

Camilla IT Limited
Notes to the financial statements
for the year ended 31 October 2025

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4. Transactions with directors

There were no related party transactions with the directors during the period.

5.	Debtors	2025
		€
	Trade debtors	(0)
	Other debtors	0
		(0)
		(0)

6.	Creditors: amounts falling due within one year	2025
		€

Other creditors

Trade creditors	18,780
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Taxation creditors

PAYE/PRSI	0
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	18,780
	18,780

Camilla IT Limited
Notes to the financial statements
for the year ended 31 October 2025

7. Reconciliation of movements in shareholders' funds	2025
	€
Deficit for the year	(11,090)
Opening shareholders' funds	(0)
	<hr/>
Closing shareholders' funds	(11,090)
	<hr/>

8. Accounting Periods

The current accounts are for a full year.

9. Approval of financial statements

The board of directors approved these financial statements for issue on

The board of directors approved these financial statements for issue on 11th January 2026.