

**Company Registration Number: 654882**

**ROI FRS 105 Idbe Labs Ltd.  
UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31<sup>st</sup> July 2025**

Profit and Loss Account  
Year ended 31<sup>st</sup> July 2025

	Year 2025 €
Income	<u>0</u>
Gross Profit/(Loss)	0
Other Expenses	<u>20</u>
Total Overheads	20
<b>Loss</b>	<u><b>(20)</b></u>

# ROI FRS 105 Idbe Labs Ltd.

Balance Sheet  
as at 31<sup>st</sup> July 2025

		Year 2025 €
<b>Current Assets</b>		120
	<b>Total Assets</b>	<b>120</b>
<b>Current Liabilities</b>		0
	<b>Total Liabilities</b>	<b>0</b>
	<b>Total Net Assets</b>	<b>120</b>
<b>Equity</b>		
Capital		100
Capital Contribution		57651
Net Profit/(Loss)		(57631)
Net Profit/Loss (2020)	(42212)	
Net Profit/Loss (2021)	(14952)	
Net Profit/Loss (2022)	(307)	
Net Profit/Loss (2023)	(120)	
Net Profit/Loss (2024)	(20)	
Net Profit/Loss (2025)	(20)	
	<b>Total Equity</b>	<b>120</b>

## ROI FRS 105 Idbe Labs Ltd.

Balance Sheet (continued)  
as at 31<sup>st</sup> July 2025

We, as directors of Idbe Labs Ltd., 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.

These financial statements have been prepared in accordance with the micro companies regime.

On behalf of the board:



Pratim Chaudhuri  
Director  
Date: 06.02.26



Arun Kumar Kesavan  
Director  
Date: 19.02.2026

Company registration number: 654882

# ROI FRS 105 Idbe Labs Ltd.

Notes to the Financial Statements  
Year ended 31<sup>st</sup> July 2025

## 1. General information

ROI FRS 105 Idbe Labs Ltd. is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 654882 and the address of the registered office is 117 Beaulieu Village, Drogheda, County Louth, Ireland, A92 WFW5.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

## 3. Accounting policies

### BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

### FIXED ASSETS

Fixed assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office Equipment	Straight Line over 3 years
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## 4. Capital contribution

During the financial period, the directors waived any entitlement to reimbursement of expenses incurred on behalf of the company. The waived amount has been treated as a capital contribution.