

Company Number: 724774

Cloud Infotech Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Cloud Infotech Limited
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Cloud Infotech Limited
DIRECTORS AND OTHER INFORMATION

Directors

Shiva Kumar Veeramall
Mr Murali Mohan Reddy Parvatha (Appointed 1
September 2025)
Mr Madhu Parvatham (Resigned 31 August 2025)

Company Secretary

Mr Murali Mohan Reddy Parvatha (Appointed 1
September 2025)
Madhu Parvatham (Resigned 31 August 2025)

Company Number

724774

Business Address

Unit 3d North Point House,
North Point Business Park,
New Mallow Road Cork,
Co. Cork, Cork, Ireland

Accountants

Accountable Chartered Certified Accountants and Au
Chartered Certified Accountants
12 Camden Row
Dublin 8
D08 R9CN
Ireland

Bankers

Wise Europe SA
Rue du Trône 100, 3rd floor
Brussels
1050
Belgium

Cloud Infotech Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 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.

Directors' declaration on unaudited financial statements

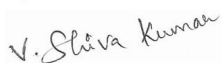
In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

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.

The directors confirm that they have made available to Accountable Chartered Certified Accountants and Au, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board



Shiva Kumar Veeramall
Director

5 December 2025



Mr Murali Mohan Reddy Parvatha
Director

5 December 2025

Cloud Infotech Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €
Current Assets		
Debtors	7	100
Cash and cash equivalents		6,846
		<u>6,946</u>
Creditors: amounts falling due within one year	8	<u>(10,339)</u>
Net Current Liabilities		<u>(3,393)</u>
Total Assets less Current Liabilities		<u>(3,393)</u>
Capital and Reserves		
Called up share capital presented as equity	10	100
Retained earnings		(3,493)
Equity attributable to owners of the company		<u>(3,393)</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Cloud Infotech 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 small companies' regime.

Approved by the board on 5 December 2025 and signed on its behalf by:



Shiva Kumar Veeramall
Director



Mr Murali Mohan Reddy Parvatha
Director

Cloud Infotech Limited
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 30 June 2024	100	(4,325)	(4,225)
Profit for the financial year	-	832	832
At 30 June 2025	100	(3,493)	(3,393)

Cloud Infotech Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Cloud Infotech Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 724774. The registered office of the company is. Principal activity is provision of consulting services to clients. 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 financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

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

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.

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 and deferred 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 Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Cloud Infotech Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Going concern

The company made a loss during the year, but the directors are not concerned as they believe the company, will become profitable in the company year, due to expansion and potential of new customers

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of consulting services.

6. Employees

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

	2025 Number
Adminstration	<u>3</u>
7. Debtors	2025 €
Prepayments	<u>100</u>
8. Creditors	2025 €
Amounts falling due within one year	
Amounts owed to related parties (Note 14)	2,960
Taxation	7,379
	<u>10,339</u>
9. Taxation	2025 €
Creditors:	
VAT	3,867
PAYE	3,512
	<u>7,379</u>

continued

Cloud Infotech Limited NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

10. Share capital			2025 €
Description	Number of shares	Value of units	
Authorised			
Ordinary Shares Class 1	100	€1.00 each	<u>100</u>
Allotted, called up and fully paid			
Ordinary Shares Class 1	100	€1.00 each	<u>100</u>

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 30/06/25
Shiva Kumar Veeramall	Ordinary Shares Class 1	50
Mr Madhu Parvatham	Ordinary Shares Class 1	50
		<u>100</u>

11. Income Statement		2025 €
At 1 July 2024		(4,325)
Profit for the financial year		<u>832</u>
At 30 June 2025		<u>(3,493)</u>

12. **Capital commitments**
The company had no material capital commitments at the financial year-ended 30 June 2025.

13. Directors' remuneration		2025 €
Compensation for loss of office from company		<u>1,728</u>

14. Related party transactions		2025 €
Net balances with related parties:		
Trading amounts owed to related parties		<u>2,960</u>

A company controlled by one of the directors paid an expense, the company confirmed the amount is repayable on demand but will not seek repayment until the company is in a position to repay them.

15. **Events After the End of the Reporting Period**
There have been no significant events affecting the company since the financial year-end.

16. **Approval of financial statements**
The financial statements were approved and authorised for issue by the board of directors on 5 December 2025.

continued

Cloud Infotech Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025