

SILVER MANAGEMENT AGENCY LIMITED

Annual return & financial statements

Annual return

The directors of SILVER MANAGEMENT AGENCY LIMITED present their report along with the financial statements for the financial year ended December 31st, 2025.

Principal activities of the company

From the company's incorporation on July 6th, 2023, until its name changes on September 9th, 2024, SILVER MANAGEMENT AGENCY LIMITED was engaged in e-commerce activities. However, following the name change, the company has exclusively focused its activities on influencer management and digital marketing consultancy.

Financial performance and results

For the financial year ended December 31st, 2025, the company recorded a net loss of 188,48 €. As this period was considered a testing phase, management neither expresses satisfaction nor dissatisfaction with the company's financial performance.

Dividends

No dividend distribution was made for the financial year 2025.

Post-balance sheet events

No significant events occurred after the financial year 2025 that would impact the financial statements.

Future perspective and business opportunities

The management remains optimistic about the company's growth and intends to maintain its presence in the digital marketing sector, while expanding its reach and influence.

Director's responsibilities

The directors acknowledge their responsibilities under the Companies Act 2014, particularly regarding:

- The maintenance of adequate accounting records.
- The preparation of financial statements that provide a true and fair view of the company's financial position.
- Compliance with legal obligations related to accounting and financial reporting.

Audit exemption

In accordance with Sections 280D, 358, and 352 of the Companies Act 2014, the company qualifies as a micro company (which is a subcategory of a small company) and therefore benefits from:

- An audit exemption.
- An abridged financial statements exemption.

Directors in office

The directors in office as of December 31st, 2025, are:

- Alexandre Kohler
- Franz Kohler
- Jonathan Canela

Financial statements

Profit & Loss Statement	From 01.01.25 to 31.12.25
Revenue	
Sales revenue	- €
Service revenue	119,65 €
Discount	0,50 €
Gain of sales of assets	- €
Total revenue & gains	120,15 €
Expenses	
Advertising	22,44 €
Purchase	- €
Depriciation	- €
Fuel & oil	- €
Bank charge & other fees	0,25 €
Highway toll	- €
Software & apps	285,94 €
Maintenance and repairs	- €
Cost of service	- €
Sample expense	- €
Utilities/telephone expenses	- €
Other expenses	- €
Total expenses	308,63 €
Income before tax	(188,48) €
Income tax expense	- €
Net profit (loss)	(188,48) €

Balance SheetFrom
01.01.25
to
31.12.25**Assets***Current assets*

Bank	77,24 €
Accounts receivable	- €
Inventory	- €
Prepaid expenses	- €
Other current assets	- €
Total current assets	77,24 €

Fixed assets

Furniture & fixtures	- €
Leasehold improvements	- €
Land & buildings	- €
Other fixed assets	- €
Total fixed assets	- €

Other assets

Intangible assets	- €
Goodwill	- €
Deposits	- €
Other assets	- €
Total other assets	- €
Total assets	77,24 €

Balance SheetFrom
01.01.25
to
31.12.25**Liabilities***Current liabilities*

Accounts payable	- €
Accrued expenses	- €
Unearned revenue	- €
Notes: short-term	- €
Current part of long-term debt	- €
Total current liabilities	- €

Long-term debt

Bank loans payable	- €
Notes payable to stockholders	- €
Less: short-term portion	- €
Other long-term debt	- €
Total liabilities	- €

Shareholder's equity*Other assets*

Invested capital	150,00 €
Retained earnings - beginning	164,66 €
Retained earnings - current	(188,48) €
Owner's drawings	(53,00) €
FX effect on cash	4,06 €
Total shareholder's equity	77,24 €
Total liabilities & shareholder's equity	77,24 €

Audit exemption statement

We, as directors of Silver Management Agency 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 to 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 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 of the Companies Act 2014; it has done so on the grounds that it is entitled to the benefit of that exemption as a micro company and confirms that the abridged Financial Statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

On behalf of the board:

TYPED NAME: Alexandre Kohler

Director

Date: January 14th, 2026

On behalf of the board:

TYPED NAME: Jonathan Canela

Director

Date: January 14th, 2026

Cash Flow StatementFrom
01.01.25
to
31.12.25**Operating activity**

Customers

Other operations

Cash paid for

Comprehensive income/(loss) for the year (188,48) €

Wage expenses - €

Interest - €

Income taxes - €

Net profit from operations (188,48) €*Additions to cash*

Depreciation

Amortization

Subtractions from cash

Increase in accounts receivable - €

Increase in inventory - €

Total cash from operating activities (188,48) €**Investing activities***Cash receipts from*

Invested capital - €

Bank loan - €

Total cash from investing activities - €**Financing activities**

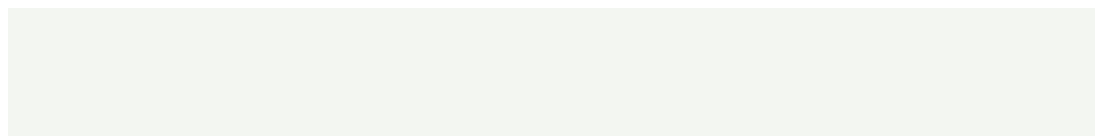
Drawing/distribution (53,00) €

Repayment of loans - €

Capital contributed 150,00 €

Total cash from financing activities 97,00 €

Beginning cash	164,66 €
Total change in cash	(91,48) €
FX effect on cash	4,06 €
Ending cash	77,24 €



Notes to the financial statements

For the year ended December 31st, 2025.

Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with the provisions applicable to micro companies under the Companies Act 2014. Revenue is recognized when services are provided and measurable.

Directors' remuneration

No director's remuneration was paid during the financial year.

Directors' transactions

There were no loans, guarantees, or material transactions with directors during the year.

Average number of employees

The company had no employees during the reporting period other than the directors.

Share capital

The company's invested capital as of December 31st, 2025, is 150,00 €. No additional shares were issued during the financial year.

Financial assistance for purchase of own shares

None.

Events after the reporting period

There were no post-balance sheet event requiring disclosure.

Related undertakings

The company has no subsidiaries or related undertakings as of December 31st, 2025.

Revenue recognition

Service revenue amounted to 119,65 €. A discount of 0,50 € was applied. Total revenue for the period was 120,15 €.

Contingent liabilities

The company has no contingent liabilities at year-end.

Holding of own shares

The company does not hold any of its own shares or shares in a holding company.