

**Smart Choice Building Solutions Ltd**  
**Abridged Unaudited Financial Statements**  
**for the year ended 31 December 2025**  
**(to be annexed to annual return)**

**Smart Choice Building Solutions Ltd**  
**Year ended 31 December 2025**

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**Smart Choice Building Solutions Ltd  
Year ended 31 December 2025**

**Directors and other information**

<b>Directors</b>	Ana Smocot Daniel Smocot
<b>Secretary</b>	Ana Smocot
<b>Company registered number</b>	662264
<b>Registered office</b>	56 The Oaks, Ridgewood, Swords, Co. Dublin.
<b>Principal Place of Business</b>	56 The Oaks, Ridgewood, Swords, Co. Dublin.

**Smart Choice Building Solutions Ltd**  
**Balance sheet as at 31 December 2025**

	Notes	2025	2024
		p	p
<b>Called up share capital not paid</b>		100	100
<b>Fixed Assets</b>		<u>-</u>	<u>170</u>
		100	270
<b>Current Assets</b>		22,754	24,345
<b>Creditors</b> (amounts falling due within one year)		<u>(17,299)</u>	<u>(27,277)</u>
<b>Net Current (Liabilities) /Assets</b>		<u>5,455</u>	<u>(2,932)</u>
<b>Total assets less current liabilities</b>		5,555	(2,662)
<b>Creditors</b> (amounts falling due after one year)		-	-
<b>Total net assets (deficit)</b>		<u>5,555</u>	<u>(2,662)</u>
<b>Capital and reserves</b>		<u>5,555</u>	<u>(2,662)</u>

These financial statements have been prepared in accordance with the Micro Companies Regime.

We, as Directors of Smart Choice Building Solutions Ltd, state that:

- (a) the company is availing itself of audit exemption - 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 section 358 is complied with;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014;
- (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 period and of its profit or loss for such a 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 exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption and the abridged Financial Statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

**Ana Smocot**

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 Director - Ana Smocot

**Daniel Smocot**

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 Director - Daniel Smocot

**28<sup>th</sup> February 2026**

\_\_\_\_\_  
 Date

**Smart Choice Building Solutions Ltd**  
**Notes to the financial statements**

**1. General Information**

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Smart Choice Building Solutions Limited for the financial year ended 31 December 2025.

Smart Choice Building Solutions Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 662264). The Registered Office is 56 The Oaks, Ridgewood, Swords, Dublin 15 and the principal place of business is 56 The Oaks, Ridgewood, Swords, Dublin 15.

**Currency**

The financial statements have been presented in the Euro currency (€) without rounding.

**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.

**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 (the Act) 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 for the period, as defined by section 280D of the Act, in respect of the financial period and has applies the rules of the Micro Companies Regime in accordance with section 280E of the Act and FRS105.

**Going Concern**

The company is reliant upon the continued support of its director/shareholder for its ongoing operation. The financial statements have been prepared on a going concern basis. In the opinion of the directors it is appropriate to do so, on the basis that the necessary support will be forthcoming for the foreseeable future.

**Turnover**

Turnover represents net sales to customers and excludes value added tax.

**Fixed assets - Depreciation**

Depreciation is provided on a straight line basis at the rates stated below which are estimated to reduce the assets to realisable values by the end of their estimated useful life.

Plant & Equipment 20%

**Taxation**

The charge for taxation is based on the profit for the financial period and is calculated with reference to the tax rates applying at the financial period end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

**Smart Choice Building Solutions Ltd**  
**Notes to the financial statements**

**3. Appropriation of Profit and Loss account**

	2025	2024
	p	p
<b>Brought forward at beginning of period</b>	(2,762)	(4,373)
<b>Profit/(Loss) for the financial year</b>	<u>8,217</u>	<u>1,611</u>
<b>Carried forward at end of financial period</b>	<u><u>5,455</u></u>	<u><u>(2,762)</u></u>

**4. Approval of financial statements**

The financial statements were approved by the directors on 28<sup>th</sup> February 2026.