

Company registration number: **724404**

SM Clinops Limited
Unaudited Financial Statements
for the year ended 31 August 2025

SM Clinops Limited

Unaudited Financial Statements

Year ended 31 August 2025

CONTENTS	PAGE
Directors and Other Information	1
Directors' Report	2 - 3
Accountant's Report	4
Profit and Loss Account	5
Balance Sheet	6 - 7
Notes to the Financial Statements	8 - 9
The following pages do not form part of the financial statements	
Detailed Profit and Loss Account	10 - 11

SM Clinops Limited

Directors and Other Information

Year ended 31 August 2025

Directors	Sylvie Marie Mins Arnaud Hubert
Company secretary	Sylvie Marie Mins
Accountant	CSC Partners Business Innovate Limerick Upper Cecil Street Limerick V94 TN32 Ireland
Registered office	Landscape House Baldonnell Business Park Dublin 22 Dublin D22 P3K7 Ireland

SM Clinops Limited

Directors' Report

Year ended 31 August 2025

The directors present their report and the unaudited financial statements of the company for the year ended 31 August 2025.

DIRECTORS

The directors who served the company during the year were as follows:

Sylvie Marie Mins

Arnaud Hubert

ACCOUNTING RECORDS

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

The accounting records of the company are located at Landscape House, Baldonnell Business Park, Dublin 22, Dublin , D22 P3K7, Ireland.

DIVIDENDS

During the year the directors have paid interim dividends amounting to €55,888 but have not recommended payment of a final dividend.

DIRECTORS AND SECRETARY AND THEIR INTERESTS

The directors and the secretary who served at 31 August 2025 and their interests in the shares of the company as required to be recorded in the Register of Interests were as follows:

	At end of year	At start of year or on subsequent appointment
	No.	No.
Sylvie Marie Mins	100	100

The directors and the secretary who served at 31 August 2025, had no interests in debentures of the company.

SM Clinops Limited

Directors' Report (continued)

Year ended 31 August 2025

8 March 2026



Sylvie Marie Mins
Director

Signé par :

1176023AE4174F8...

Arnaud Hubert
Director

SM Clinops Limited

Report to the directors on the preparation of the unaudited statutory financial statements of SM Clinops Limited

Year ended 31 August 2025

As described on the balance sheet, the Board of Directors of SM Clinops Limited are responsible for the preparation of the financial statements for the year ended 31 August 2025, which comprise the profit and loss account, balance sheet and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

CSC Partners Business

Innovate Limerick
Upper Cecil Street
Limerick
V94 TN32
Ireland

SM Clinops Limited

Profit and Loss Account

Year ended 31 August 2025

	2025	2024
	€	€
Turnover	147,068	144,632
Staff costs	(20,400)	(20,400)
Other expenses	(41,713)	(37,471)
Tax	(10,619)	(10,845)
Profit	74,336	75,916

SM Clinops Limited

Balance Sheet

31 August 2025

	2025	2024
	€	€
Current assets	60,916	39,543
Prepayments and accrued income	1,962	2,521
Creditors: amounts falling due within one year	(11,561)	(13,024)
Net current assets	51,317	29,040
Accruals and deferred income	(3,829)	-
Net assets	47,488	29,040
Capital and reserves	47,488	29,040

We, as directors of SM Clinops 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 section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) We acknowledge the obligations of the company 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.

SM Clinops Limited

Balance Sheet (continued)

31 August 2025

These financial statements were approved by the board of directors and authorised for issue on 23 February 2026, and are signed on behalf of the board by:

8 March 2026



Sylvie Marie Mins
Director

Signé par :

1176023AE4174F8...

Arnaud Hubert
Director

Company registration number: 724404

SM Clinops Limited

Notes to the Financial Statements

Year ended 31 August 2025

1 General information

SM Clinops Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 724404 and the address of the registered office is Landscape House, Baldonnell Business Park, Dublin 22, Dublin , D22 P3K7, Ireland.

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.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

FOREIGN CURRENCIES

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

SM Clinops Limited

Notes to the Financial Statements (continued)

Year ended 31 August 2025

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

SMALL EQUIPMENT AND PRINTING & STATIONERY

Small Equipment and Printing & Stationery Included within Printing and Stationery expenses is an amount relating to small equipment purchases. During the year, small equipment totalling € 1,345 was incurred together with printing and stationery costs of € 289, resulting in a combined expense of € 1,634 recognised within administrative expenses.

4 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	28,940	24,579
Profit for the financial year	74,336	75,916
Dividends paid	(55,888)	(71,555)
At end of year	<u>47,388</u>	<u>28,940</u>

SM Clinops Limited

Detailed Profit and Loss Account

Year ended 31 August 2025

TURNOVER

	2025	2024
	€	€
Sales	147,068	144,632
	<u>147,068</u>	<u>144,632</u>

OTHER INCOME

	2025	2024
	€	€
Other operating income	-	-
Government grant recognised directly into income	-	-
	<u>-</u>	<u>-</u>
	<u>147,068</u>	<u>144,632</u>

STAFF COSTS

	2025	2024
	€	€
Total subcontracted staff	-	-
Directors remuneration	20,400	20,400
	<u>20,400</u>	<u>20,400</u>

OTHER EXPENSES

	2025	2024
	€	€
Rent	17,643	14,439
Light, heating and power	841	677
Travelling	10,071	9,581
Printing, postage and stationery	1,634	193
Telephone	2,320	3,144
Computer costs	354	1,299

SM Clinops Limited

Detailed Profit and Loss Account (continued)

Year ended 31 August 2025

Accountancy fees	4,003	5,957
Professional fees	788	738
Bank charges	38	12
Subscriptions	563	-
Loss on foreign exchange	3,458	1,431
	<u>41,713</u>	<u>37,471</u>
TAX		
	2025	2024
	€	€
Corporation tax	10,619	10,845
Profit	<u>74,336</u>	<u>75,916</u>

Company registration number: **724404**

SM Clinops Limited
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SM Clinops Limited

Directors' Report (continued)

Year ended 31 August 2025

8 March 2026



Sylvie Marie Mins
Director

Signé par :

1176023AE4174F8...

Arnaud Hubert
Director

SM Clinops Limited

Report to the directors on the preparation of the unaudited statutory financial statements of SM Clinops Limited

Year ended 31 August 2025

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You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

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Year ended 31 August 2025

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- (d) We acknowledge the obligations of the company 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.

SM Clinops Limited

Balance Sheet (continued)


31 August 2025

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8 March 2026



Sylvie Marie Mins
Director

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Arnaud Hubert
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Company registration number: 724404

SM Clinops Limited

Notes to the Financial Statements

Year ended 31 August 2025

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SM Clinops Limited

Notes to the Financial Statements (continued)

Year ended 31 August 2025

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4 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	28,940	24,579
Profit for the financial year	74,336	75,916
Dividends paid	(55,888)	(71,555)
At end of year	<u>47,388</u>	<u>28,940</u>

Company registration number: **724404**

SM Clinops Limited
Unaudited Abridged Financial Statements
for the year ended 31 August 2025

SM Clinops Limited

Balance Sheet

31 August 2025

	2025	2024
	€	€
Current assets	60,916	39,543
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We, as directors of SM Clinops Limited state that:

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- (d) We acknowledge the obligations of the company 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.

We, as directors of SM Clinops Limited state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a micro company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

SM Clinops Limited

Balance Sheet (continued)

31 August 2025

These financial statements were approved by the board of directors and authorised for issue on 23 February 2026, and are signed on behalf of the board by:

8 March 2026



Sylvie Marie Mins
Director

Signé par :
Arnaud Hubert
1176023AE4174F8...

Arnaud Hubert
Director

Company registration number: 724404

SM Clinops Limited

Notes to the Financial Statements

Year ended 31 August 2025

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SM Clinops Limited

Notes to the Financial Statements (continued)

Year ended 31 August 2025

FINANCIAL INSTRUMENTS

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