

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

Company Name: Connect Fleet Solutions Limited

Company Number: 685142

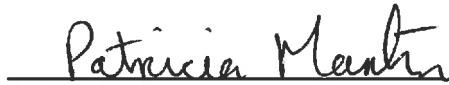
Financial Year: 1 January 2025 to 31 December 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



Eamon Martin
Director



Patricia Martin
Secretary

13 February 2026

Connect Fleet Solutions Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Connect Fleet Solutions Limited
CONTENTS

	Page
Director and Other Information	3
Director's Responsibilities Statement	4
Accountants' Report	5
Statement of Financial Position	6
Notes to the Financial Statements	7 - 11

Connect Fleet Solutions Limited
DIRECTOR AND OTHER INFORMATION

Director	Eamon Martin
Company Secretary	Patricia Martin
Company Number	685142
Registered Office and Business Address	11 Rahan Court Wexford Road Arklow Co. Wicklow
Accountants	R HENDY & CO BOOKKEEPING SERVICES ULC T/A R HENDY & CO Chartered Accountants CA House Croghan Industrial Estate Emoclew Road Arklow Co. Wicklow
Bankers	Bank of Ireland plc Main Street Arklow Co. Wicklow

Connect Fleet Solutions Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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" issued by the Financial Reporting Council. Under company law, the director 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 director is 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 director is 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 Director's 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.

Director's declaration on unaudited financial statements

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

The director approves these financial statements and confirms 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 director confirms that they have made available to R HENDY & CO BOOKKEEPING SERVICES ULC, (T/A R HENDY & CO Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Signed on behalf of the board



Eamon Martin
Director

13 February 2026

Connect Fleet Solutions Limited
CHARTERED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Connect Fleet Solutions Limited
for the financial year ended 31 December 2025

In accordance with the engagement letter dated 27 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 6 to 11 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of Connect Fleet Solutions Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 December 2025 your duty to ensure that Connect Fleet Solutions Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Connect Fleet Solutions Limited. You consider that Connect Fleet Solutions Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Connect Fleet Solutions Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.



R Eric Hendy
for and on behalf of
R HENDY & CO BOOKKEEPING SERVICES ULC
T/A R HENDY & CO Chartered Accountants
CA House
Croghan Industrial Estate
Emoclew Road
Arklow
Co. Wicklow

13 February 2026

Connect Fleet Solutions Limited
STATEMENT OF FINANCIAL POSITION
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	143	171
Current Assets			
Stocks	8	7,384	1,654
Debtors	9	11,340	10,682
Cash and cash equivalents		163,788	95,261
		182,512	107,597
Creditors: amounts falling due within one year	10	(42,185)	(52,960)
Net Current Assets		140,327	54,637
Total Assets less Current Liabilities		140,470	54,808
Capital and Reserves			
Called up share capital presented as equity	12	1	1
Statement of income and retained earnings	13	140,469	54,807
Equity attributable to owners of the company		140,470	54,808

I as Director of Connect Fleet Solutions 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,

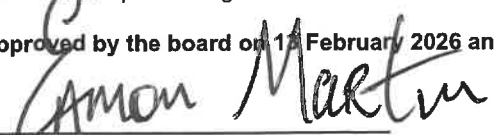
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(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) I 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 11 February 2026 and signed on its behalf by:


Eamon Martin
Director

Connect Fleet Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Connect Fleet Solutions Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 685142. The registered office of the company is 11 Rahan Court, Wexford Road, Arklow, Co. Wicklow which is also the principal place of business of the company. The principal activities of the company are classified as the sale of fuel card sales and business advisory. 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 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line in line with tax writing down rates
----------------------------------	---	---

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Connect Fleet Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

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.

Ordinary share capital

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

3. Turnover

The turnover for the financial year is analysed as follows:

	2025	2024
	€	€
By Category:		
User licences	3,029	3,852
Annual fees	236,146	153,649
	<u>239,175</u>	<u>157,501</u>

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 fuel card sales and consultancy.

4. Operating profit

	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	28	28
	<u>28</u>	<u>28</u>

5. Employees

The average monthly number of employees, including director, during the financial year was:

	2025	2024
	Number	Number
Directors	1	1
Employees	2	1
	<u>3</u>	<u>2</u>

Connect Fleet Solutions Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Tax on profit	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 6 (b))	12,260	6,332
	<u>12,260</u>	<u>6,332</u>
(b) Factors affecting tax charge for the financial year		
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:		
	2025	2024
	€	€
Profit taxable at 12.50%	97,922	50,659
	<u>97,922</u>	<u>50,659</u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	12,240	6,332
Effects of:		
Expenses not deductible for tax purposes	20	-
	<u>20</u>	<u>-</u>
Total tax charge for the financial year (Note 6 (a))	12,260	6,332
	<u>12,260</u>	<u>6,332</u>
7. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	227	227
	<u>227</u>	<u>227</u>
At 31 December 2025	227	227
	<u>227</u>	<u>227</u>
Depreciation		
At 1 January 2025	56	56
Charge for the financial year	28	28
	<u>28</u>	<u>28</u>
At 31 December 2025	84	84
	<u>84</u>	<u>84</u>
Net book value		
At 31 December 2025	143	143
	<u>143</u>	<u>143</u>
At 31 December 2024	171	171
	<u>171</u>	<u>171</u>
8. Stocks		
	2025	2024
	€	€
Work in progress	7,384	1,654
	<u>7,384</u>	<u>1,654</u>

The replacement cost of stock did not differ significantly from the figures shown.

Connect Fleet Solutions Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. Debtors			2025	2024
			€	€
Trade debtors			10,996	10,282
Prepayments			344	400
			<u>11,340</u>	<u>10,682</u>
10. Creditors			2025	2024
Amounts falling due within one year			€	€
Trade creditors			2,282	-
Taxation			21,919	13,867
Director's current account (Note 15)			8	18,058
Other creditors			15,000	18,400
Accruals			2,976	2,635
			<u>42,185</u>	<u>52,960</u>
11. Taxation			2025	2024
			€	€
Creditors:				
VAT			13,008	7,483
Corporation tax			5,760	4,832
PAYE			3,151	1,552
			<u>21,919</u>	<u>13,867</u>
12. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary shares	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid				
Ordinary shares	1	€1.00 each	<u>1</u>	<u>1</u>
The director's and the secretary's interests in the shares of the company are as follows:-				
Name	Class of Shares		Number Held	
			At	
			31/12/25	01/01/25
Eamon Martin	Ordinary shares		<u>1</u>	<u>1</u>
13. Profit and loss account			2025	2024
			€	€
At 1 January 2025			54,807	10,480
Profit for the financial year			85,662	44,327
At 31 December 2025			<u>140,469</u>	<u>54,807</u>

Connect Fleet Solutions Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

14. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

15. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	41,333	51,000

The following amounts are repayable to the director:

	2025	2024
	€	€
Eamon Martin	8	18,058

The loan to the company from Eamon Martin is interest free.

16. Related party transactions

The company rented office space from Patricia Martin, company secretary and spouse of director, Eamon Martin, during the year end 31 December, 2025 for €20,000 (2024 - €12,000).

Total remuneration paid to connected persons as set out in Section 220 of Company Act 2014 for 2025 was €28,900 (2024 - €3,600).

17. Events After the End of the Reporting Period

There have been no significant events affecting the company since the financial year-end.

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 13 February 2026.