Capisso Pvt Limited
The Rubicon Centre
Munster Technological University
Cork

Date: 10 September 2025

AG Associates Unit 11 Eastgate Way Little Island Cork

Dear Angela,

I confirm that the following information in connection with the financial statements for the financial year ended 31 December 2024 is to the best of my knowledge and belief, true and fair, bearing in mind the requirements of the Companies Act 2014.

1. General

To the best of my knowledge and belief all transactions undertaken by the company have been properly recorded in the accounting records and these financial statements and all relevant records have been given to you.

2. Accounting Policies

The accounting policies used are detailed in the financial statements and are consistent with those adopted in the previous financial statements.

3. Profit and loss account (€11,393)

Except as disclosed in the financial statements, the results for the year were not materially affected by:

- (a) transactions of a sort not usually undertaken by the company,
- (b) circumstances of an exceptional or non-recurrent nature,
- (c) charges or credits relating to prior periods or
- (d) any change in the basis of accounting.

Any expenditure included in the financial statements (where receipts or vouchers were not available) was properly made in connection with the carrying on of the company's business, unless specifically notified to you as being of a private nature.

4. Fixed Assets (€22,143)

- (a) The company has a satisfactory title to all fixed assets included in the financial statements.
- (b) The fixed assets to which the company has satisfactory title are included in the financial statements.
- (c) All amounts of expenditure capitalised in respect of fixed assets as detailed in the financial statements represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure capitalised is of a revenue nature.

5. Debtors (€4,207)

Balances included in the financial statements are all valid debtors or prepayments. The bad debts written off are complete as far as the director is aware and full provision has been against specific debts which are known or may be expected to be irrecoverable.

6. Liabilities (€70,397)

All known liabilities of material amount at 31 December 2024 are shown in the financial statements including the liability for all purchases to which title has passed prior to 31 December 2024.

7. Capital Commitments

At 31 December 2024 there were no commitments for capital expenditure.

8. Contingent assets and liabilities

No contingent assets and liabilities existed at 31 December 2024.

9. Events after the end of the reporting period

No events have occurred between 31 December 2024 and the date of this letter which could materially affect the financial statements.

10. Director Transactions

The Company has had at no time during the financial year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for the director nor to guarantee or provide security for such matters.

11. Related Party Transactions

All other related party transactions for the financial year ended 31 December 2024 are shown in Note 6.

12. Law and Regulations

I confirm that the company has complied with all law and regulations relevant to the activities of the company during the financial year under audit and that I have made available all such relevant information necessary for audit purposes.

Yours faithfully,

Pratheesh Chambeth Director