

Company Number: 771573

Wexrome Limited

**Date of Incorporation
10 September 2024**

**Abridged Unaudited Financial Statements
for the financial period ended 31 December 2025**

Wexrome Limited

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Wexrome Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. Under that law, the directors have 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are 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 directors are 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 Directors' 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.

Signed on behalf of the board

Gráinne Cousins
Director

Andrea Lai
Director

20 March 2026

Wexrome Limited
BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €
Fixed Assets		
Tangible assets	6	<u>679,118</u>
Current Assets		
Cash and cash equivalents		144,730
Creditors: amounts falling due within one year	7	<u>(839,383)</u>
Net Current Liabilities		<u>(694,653)</u>
Total Assets less Current Liabilities		<u><u>(15,535)</u></u>
Capital and Reserves		
Called up share capital presented as equity		10
Retained earnings		<u>(15,545)</u>
Equity attributable to owners of the company		<u><u>(15,535)</u></u>

Wexrome Limited

BALANCE SHEET

as at 31 December 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Wexrome 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 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 financial 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 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 20 March 2026 and signed on its behalf by:

Gráinne Cousins
Director

Andrea Lai
Director

Wexrome Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
Loss for the financial period	-	(15,545)	(15,545)
Net proceeds of equity Ordinary share issue	10	-	10
At 31 December 2025	10	(15,545)	(15,535)

Wexrome Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

1. General Information

Wexrome Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 771573. The registered office of the company is which is also the principal place of business of the company. The company is a rental investment company. 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 period ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. 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	- 25% Straight line
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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.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

Trade and other creditors

Trade and other creditors are initially recognised at transaction 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 period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

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

Wexrome Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

3. Period of financial statements

The financial statements are for the 15 month 22 days period ended 31 December 2025.
Date company was incorporated:
10 September 2024

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Operating loss

Dec 25
€

Operating loss is stated after charging:

Depreciation of tangible assets

3,792

6. Tangible assets

	Investment properties €	Fixtures, fittings and equipment €	Total €
Cost			
At 10 September 2024	-	-	-
Additions	667,744	15,166	682,910
At 31 December 2025	667,744	15,166	682,910
Depreciation			
At 10 September 2024	-	-	-
Charge for the financial period	-	3,792	3,792
At 31 December 2025	-	3,792	3,792
Net book value			
At 31 December 2025	667,744	11,374	679,118

7. Creditors

Amounts falling due within one year

Dec 25
€

Directors' current accounts (Note 10)
Accruals

838,113
1,270

839,383

8. Income Statement

Dec 25
€

At 10 September 2024
Loss for the financial period

-
(15,545)

At 31 December 2025

(15,545)

9. Capital commitments

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

Wexrome Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ended 31 December 2025

10. Directors' transactions

The following amounts are repayable to the directors:

	Dec 25
	€
Gráinne Cousins	419,057
Andrea Lai	419,056
	<hr/>
	838,113
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11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 March 2026.