

Financial Statements – WIPA Designated Activity Company, Page 1

P&L Account // CRO# 667262 // WIPA DAC // FY ending 2025-12-31

	P&L 2025-12-31	P&L 2025-12-31	previous	previous
A. Charges				
1	Cost of sales	0,00 €	0,00 €	
2	Distribution costs	0,00 €	0,00 €	
3	Administrative expenses	0,00 €	0,00 €	
4	Amounts written off financial assets and investments held as current assets	0,00 €	0,00 €	
5	Interest payable and similar charges	0,00 €	0,00 €	
6	Tax on profit or loss on ordinary activities	0,00 €	0,00 €	
7	Profit or loss on ordinary activities after taxation	0,00 €	0,00 €	
8	Extraordinary charges	0,00 €	0,00 €	
9	Tax on extraordinary profit or loss	0,00 €	0,00 €	
10	Other taxes not shown under the above items	0,00 €	0,00 €	
11	Profit or loss for the financial year	0,00 €	0,00 €	
B. Income				
1	Turnover		0,00 €	0,00 €
2	Other operating income	0,00 €	0,00 €	0,00 €
3	Income from shares in group undertakings	0,00 €	0,00 €	0,00 €
4	Income participating interests	0,00 €	0,00 €	0,00 €
5	Income from other financial assets	0,00 €	0,00 €	0,00 €
6	Other interest receivable and similar income	0,00 €	0,00 €	0,00 €
7	Profit or loss on ordinary activities after taxation	0,00 €	0,00 €	0,00 €
8	Extraordinary income	0,00 €	0,00 €	0,00 €
9	Profit or loss for the financial year	0,00 €	0,00 €	0,00 €

The notes & any other notes on pages 2 form part of these financial statements.

BALANCED SHEET // CRO# 667262 // WIPA DAC // FY ending 2025-12-31

	2025-12-31	2025-12-31	previous	previous
Assets				
B	Current Assets	100,00 €	100,00 €	
IV.	Cash at bank and in hand	100,00 €	100,00 €	
Liabilities				
A	Capital and reserves		100,00 €	100,00 €
I.	Called up share capital presented as equity	100,00 €	100,00 €	100,00 €

STATEMENTS:

We, as directors of WIPA DAC, state that:

- these financial statements have been prepared in accordance with the micro companies' regime as permitted by section 280D of the Companies Act 2014. The notes & other notes on pages 2 form part of these financial statements,
- members have consented to the abridgement of these accounts,
- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- 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 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,
- the company has relied on the specified exemption (as a micro company) contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014,

Approved by the board of directors on 2026-01-02 in their AGM and signed on behalf of the board:

TYPED Name of Signatory:	Jens Wiswede	Mortaza Hossainpour
Role:	Director & Secretary	Director
Date:	2026-01-02	2026-01-02

Financial Statements – WIPA Designated Activity Company, Page 2

Notes to the Financial Statements & Any Other Notes // CRO# 667262 // WIPA DAC // FY ending 2025-12-31

Company Number	667262
Company Name	WIPA DESIGNATED ACTIVITY COMPANY
Registered Office	CLIFTON HOUSE OFFICE 70, FITZWILLIAM STREET LOWER, DUBLIN 2
Director 1 during FY	Jens Wiswede, Muellerstr. 166a, 13353 Berlin – Germany (100% Shareholder)
Director 2 during FY	Mortaza Hossainpour, Brandenburgische Str. 14, 12167 Berlin – Germany
Directors’ interests	Jens Wiswede, shares 100% / no change during FY
Secretary 1 during FY	Jens Wiswede, Muellerstr. 166a, 13353 Berlin – Germany (100% Shareholder)
Dividend paid during FY	0,00 €
Directors' transactions	0,00 €
Guarantees & other fin. commitments	0,00 €
Security given in respect of creditors	0,00 €
Revenue during FY	As the goal of the company is to facilitate the foundation and operation of legal entities, there are no revenue-generating activities during the FY, hence no profit which is expected in the future too.
Classification & accounting policies	FRS 105, applicable to the Micro-entities regime
Preparation	Prepared on the going concern basis and in accordance with the historical cost convention.
Approval	The directors approve these financial statements and confirm 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.
Confirmation	The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the current FY.

Approved by the board of directors on 2026-01-02 in their AGM and signed on behalf of the board:

TYPED Name of Signatory:	Jens Wiswede	Mortaza Hossainpour
Role:	Director & Secretary	Director
Date:	2026-01-02	2026-01-02