


**OVERALL CERTIFICATE  
FOR FINANCIAL STATEMENTS  
COMPANIES ACT 2014**

**Company Name:** Jessemily Limited  
**Company Number:** 736897  
**Financial Year:** YEAR ENDED 31 JULY 2025

**CERTIFICATE:**

I HEREBY CERTIFY that all 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 laid or to be laid before the relevant general meeting, or presented to the member.

**Signature:**   
Secretary

**Name:** Elaine Grimes

**Date:** 9 December 2025

**Signature:**   
Director

**Name:** Robert Grimes

**Date:** 9 December 2025

Company Registration No. 736897 (Republic of Ireland)

**JESSEMILY LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

# JESSEMILY LIMITED

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# JESSEMILY LIMITED

## DIRECTOR'S RESPONSIBILITIES STATEMENT

### FOR THE YEAR ENDED 31 JULY 2025

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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 Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally Accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 that 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 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. He is 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.

#### **Directors' declaration on unaudited financial statements**

In relation to the financial statements which comprise the Profit And Loss Account, the Balance Sheet and the related notes:

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments 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 he has made available to DBASS, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all transactions of the company for the year ended 31 July 2025.

On behalf of the board

Robert Grimes  
**Director**

**Date:** 9 December 2025

# JESSEMILY LIMITED

## BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Financial assets	4		259,320		218,118
<b>Current assets</b>					
Debtors	5		-		100
Cash at bank and in hand			12,949		5,000
			<u>12,949</u>		<u>5,100</u>
<b>Creditors: amounts falling due within one year</b>	6		<u>(2,965)</u>		<u>(2,095)</u>
<b>Net current assets</b>			<u>9,984</u>		<u>3,005</u>
<b>Total assets less current liabilities</b>			<u>269,304</u>		<u>221,123</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss reserves	8		<u>269,204</u>		<u>221,023</u>
<b>Total equity</b>			<u>269,304</u>		<u>221,123</u>

I, as director of Jessemily Limited, state that:

(a) the company is availing itself of the exemption from audit 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 359 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:

(i) 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

(ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

I, as director of Jessemily Limited, state that:

The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company; and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements were approved and signed by the director and authorised for issue on 9 December 2025.

Robert Grimes  
Director

Date: 9 December 2025

# JESSEMILY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JULY 2025

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#### 1 Accounting policies

The principal activity of the company is that of management activities as a holding company.

Jessemily Limited is a limited liability company domiciled and incorporated in the Republic of Ireland. The registered office is C/O EBS Ashbourne, Main Street, Ashbourne, Co. Meath and its company registration number is 736897.

The significant accounting policies adopted by the company and applied consistently in the preparation of these financial statements are set out below:

##### 1.1 Basis of preparation

The financial statements are prepared on the going concern basis, under the historical cost convention, as modified by the revaluation of certain tangible fixed assets, and comply with the financial reporting standards of the Financial Reporting Council and promulgated by Chartered Accountants Ireland including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest euro.

##### 1.2 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

##### 1.3 Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

##### 1.4 Financial instruments

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

##### 1.5 Dividend distribution

Dividend distribution to the company's shareholders is recognised as a liability in the company's financial statements in the period in which the dividends are approved by the company's shareholders.

##### 1.6 Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

##### **Current tax**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

# JESSEMILY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

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#### 1 Accounting policies

(Continued)

##### **Deferred tax**

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

#### 1.7 Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

#### 1.8 Currency

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the profit and loss account for the period.

#### 1.9 Related party transactions

The company discloses transactions with related parties which are not wholly owned within the same group. It does not disclose transactions with members of the same group that are wholly owned.

#### 1.10 Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

#### 1.11 Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

# JESSEMILY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 1 Accounting policies (Continued)

##### 1.12 Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

#### 2 Employees

There were no employees during the year.

#### 3 Amounts written back to investments

	2025	2024
	€	€
<b>Fair value gains/(losses)</b>		
Change in value of financial assets held at fair value through profit or loss	22,789	22,918
	<u>22,789</u>	<u>22,918</u>

#### 4 Financial assets

	2025	2024
	€	€
Shares in group undertakings	200	200
Other investments other than loans	259,120	217,918
	<u>259,120</u>	<u>217,918</u>

#### Movements in financial assets

	Shares in group undertakings	Other investments other than loans	Total
	€	€	€
<b>Cost or valuation</b>			
At 1 August 2024	200	217,918	218,118
Additions	-	19,999	19,999
Valuation changes	-	22,789	22,789
Disposals	-	(1,586)	(1,586)
	<u>200</u>	<u>259,120</u>	<u>259,320</u>
At 31 July 2025	200	259,120	259,320
<b>Carrying amount</b>			
At 31 July 2025	<u>200</u>	<u>259,120</u>	<u>259,320</u>
At 31 July 2024	<u>200</u>	<u>217,918</u>	<u>218,118</u>

# JESSEMILY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

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<b>5 Debtors</b>		<b>2025</b>	<b>2024</b>
		€	€
Amounts falling due within one year:			
Other debtors		-	100
		<u>          </u>	<u>          </u>
<b>6 Creditors: amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
	<b>Notes</b>	€	€
Amounts owed to credit institutions	7	1,209	695
Other creditors including tax and social insurance		56	200
Accruals		1,700	1,200
		<u>          </u>	<u>          </u>
		2,965	2,095
		<u>          </u>	<u>          </u>
<b>7 Loans and overdrafts</b>		<b>2025</b>	<b>2024</b>
		€	€
Bank overdrafts		1,209	695
		<u>          </u>	<u>          </u>
Payable within one year		1,209	695
		<u>          </u>	<u>          </u>
<b>8 Profit and loss reserves</b>		<b>2025</b>	<b>2024</b>
		€	€
At the beginning of the year		221,023	-
Profit for the year		48,181	221,023
		<u>          </u>	<u>          </u>
At the end of the year		269,204	221,023
		<u>          </u>	<u>          </u>

### 9 Capital commitments

There were no capital commitments at the year ended 31 July 2025.

### 10 Post balance sheet events

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

### 11 Approval of financial statements

The director approved the financial statements on the 9 December 2025.