

CODEISCODE LIMITED
FINANCIAL STATEMENTS FOR year
ended 5th January 2026

Registered No. 653020

* CODEISCODE Limited is a micro company as defined by section 277a of the Companies Act 2017

CODEISCODE LIMITED
Directors' Report & Financial Statements

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CODEISCODE LIMITED

Directors' and other information

Directors	Corrado Izzo
Company secretary	CBF Secretarial limited
Registered number	653020
Registered office	The Black church St Mary's Place Dublin, D07 P4AX Ireland

CODEISCODE LIMITED

Directors' Responsibilities Statement

The Directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

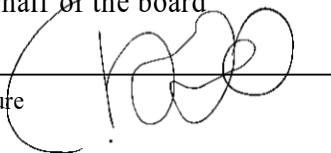
Company law requires the Directors to prepare statutory financial statements for each financial period, which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial period, and profit or loss, for the financial period and otherwise comply with the Companies Act 2017. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the statutory 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;
- Prepare the statutory 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 and enable them to ensure that the statutory financial statements and Directors report comply with the Companies Act 2017. 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.

On behalf of the board

Signature



Corrado Izzo

Director

Date: 26th January, 2026

CODEISCODE LIMITED

Profit and loss account
Eighteen months ended
5TH JANUARY 2026

	2026	2025
Turnover	8,900	8,492
Cost of Sales	-	-
Gross Profit	<u>8,900</u>	<u>8,492</u>
Administrative expenses	<u>(6,828)</u>	<u>(5,817)</u>
Profit (Loss)	<u>2,072</u>	<u>2,675</u>

CODEISCODE LIMITEDBalance Sheet for year ended 5th January 2026

	2026 €	2025
Tangible assets	-	-
Current assets	2,447	3,772
Creditors: amounts falling due within one year	-	-
Net current assets/(liabilities)	2,447	3,772
Total assets less current liabilities	-	-
Director's Current Account	1,226	(846)
Net Assets	3,673	2,296
Capital and reserves	4	2,926

(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) 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 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,

(e) the company has relied on the specified exemption (as a micro company) contained in Section 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 Section 353 Companies Act 2014.

On behalf of the board

Signature

CORRADO IZZO

Director

26 January 2026

CODEISCODE LIMITED

Notes to the financial statements

1. Accounting Policies

The significant accounting policies adopted by the Company are as follows:

Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, as promulgated by The Institute of Certified Public Accountants in Ireland.

CashFlow Statement

The company meets the size criteria for a micro company set by the Companies Act 2017 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is calculated where applicable in order to write off the cost of tangible fixed assets over their estimated useful live.

Taxation

The charge for taxation is based on profit for the period. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the statutory financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss in relation to pensions and other post-retirement benefits.

Discounting is used in calculating deferred tax.

2. Called up share capital	05/01/2026
Authorised at EUR 1 each	100
Allocated, called up and fully paid	100

3. Directors and their interests

The directors who served during the year and their interest are as follows:

Corrado Izzo	Ordinary Shares	100
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4. Approval of the financial statements

The Directors approved the statutory financial statements on the 26 January 2026

