

Company registration number 539284 (Republic of Ireland)

TRENVIGO UNLIMITED COMPANY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

TRENVIGO UNLIMITED COMPANY

COMPANY INFORMATION

Directors	Emma Maye Alan Hegarty
Secretary	Emma Maye
Company number	539284
Registered office	Unit B4 Oakfield Industrial Estate Ninth Lock Road Clondalkin Dublin 22 D22 XD28
Accountants	PKF Brenson Lawlor Argyle Square Morehampton Road Donnybrook Dublin 4 D04 W9W7

TRENVIGO UNLIMITED COMPANY

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TRENVIGO UNLIMITED COMPANY

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The directors present their annual report and financial statements for the year ended 31 March 2025.

Principal activities

The principal activity of the company is that of a holding company.

Results and dividends

The company did not trade during the year.

No ordinary dividends were paid. The directors do not recommend payment of a final dividend.

Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Emma Maye

Alan Hegarty

Directors' and secretary's interests

The directors' and secretary's interests in the shares of the company were as stated below:

	Ordinary shares of €1 each	
	1 April 2024	31 March 2025
Emma Maye	-	-
Alan Hegarty	-	-
	Ordinary "A" Shares of €1 each	
	1 April 2024	31 March 2025
Emma Maye	1	1
Alan Hegarty	-	-

Western Limited Partnership owns 99.67% of the issued share capital of the company and Emma Maye owns 0.33% of the issued share capital of the company.

Accounting records

The company's directors acknowledge their responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the company keeps adequate accounting records. The following measures have been taken:

- the implementation of appropriate policies and procedures for recording transactions;
- the employment of competent accounting personnel with appropriate expertise;
- the provision of sufficient company resources for this purpose;
- liaison with the company's external professional advisers.

The accounting records are held at the company's registered office, Unit B4 Oakfield Industrial Estate, Ninth Lock Road, Clondalkin, Dublin 22, D22 XD28.

Post reporting date events

There are no post reporting date events which require disclosure.

Small companies exemption

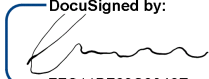
The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors' report.

TRENVIGO UNLIMITED COMPANY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

On behalf of the board

DocuSigned by:

7FC11BF69C9846E...
Emma Maye
Director

Signed by:

46E84331865C4BD...
Alan Hegarty
Director

31 July 2025

TRENVIGO UNLIMITED COMPANY

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

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

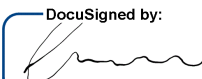
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. Under company law, the 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 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 directors are 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 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.

On behalf of the board

DocuSigned by:

7EC11BF39C9846E...
Emma Maye
Director

Signed by:

46E84331865C4BD...
Alan Hegarty
Director

31 July 2025

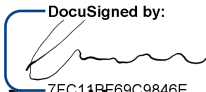
TRENVIGO UNLIMITED COMPANY

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

In relation to the financial statements which comprise the statement of financial position and the related notes:

- 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 judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to PKF Brenson Lawlor, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year ended 31 March 2025.

On behalf of the board

DocuSigned by:

7FC11BF69C9846E...
Emma Maye
Director

Signed by:

46F84331865C4BD...
Alan Hegarty
Director

31 July 2025

TRENVIGO UNLIMITED COMPANY

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF TRENVIGO UNLIMITED COMPANY FOR THE YEAR ENDED 31 MARCH 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of Trevigo Unlimited Company for the year ended 31 March 2025 which comprise the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Trevigo Unlimited Company, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Trevigo Unlimited Company and state those matters that we have agreed to state to the Board of Directors of Trevigo Unlimited Company, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Trevigo Unlimited Company and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Trevigo Unlimited Company has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Trevigo Unlimited Company. You consider that Trevigo Unlimited Company is exempt from the statutory audit requirement for the year.

Scope of Work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No.41 *Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services - Compilation Engagements*. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit or review of the financial statements of Trevigo Unlimited Company. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Signed by:

D416A4C81A344AA...
PKF Brenson Lawlor

Chartered Accountants

31 July 2025

Argyle Square
Morehampton Road
Donnybrook
Dublin 4
D04 W9W7

TRENVIGO UNLIMITED COMPANY

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

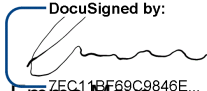
	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Financial asset	4		3,534,294		3,534,294
			<u> </u>		<u> </u>
Capital and reserves					
Called up share capital presented as equity			301		301
Share premium account			3,533,993		3,533,993
			<u> </u>		<u> </u>
Total equity			3,534,294		3,534,294
			<u> </u>		<u> </u>

We, as directors of Trensigo Unlimited Company, state that:

- (a) The company is availing itself of the exemption provided for by Chapter 16 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 365(2) are satisfied.
- (c) We acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.
- (d) We hereby certify that we have relied on the specific exemption contained in section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 31 July 2025 and are signed on its behalf by:

DocuSigned by:

 7EC11BF39C9846E...
Emma Maye
Director

Signed by:

 46E84331865C4BD...
Alan Hegarty
Director

TRENVIGO UNLIMITED COMPANY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

Trenvigo Unlimited Company is a private unlimited company, domiciled and incorporated in the Republic of Ireland. The registered office is Unit B4 Oakfield Industrial Estate, Ninth Lock Road, Clondalkin, Dublin 22, D22 XD28 and its company registration number is 539284.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of 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 €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.3 Impairment of fixed assets

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each statement of financial position date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit and loss unless the asset is carried at a revalued amount where the impairment loss is revaluation decrease.

1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

TRENVIGO UNLIMITED COMPANY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no estimates or assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Employees

The company had no employees during the year, apart from the directors, who received no remuneration or their services.

TRENVIGO UNLIMITED COMPANY

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

4 Financial Assets

	Financial Assets
	€
Cost	
At 1 April 2024 and 31 March 2025	3,534,294
Depreciation and impairment	
At 1 April 2024 and 31 March 2025	-
Carrying amount	
At 31 March 2025	3,534,294
At 31 March 2024	3,534,294

5 Profit and loss reserves

	2025	2024
	€	€
At the beginning and end of the year	-	-

6 Events after the reporting date

There are no post reporting date events which require disclosure.

7 Controlling party

The company's ultimate controlling party is Western Limited Partnership.

8 Approval of financial statements

The directors approved the financial statements on 31 July 2025.