

Weird and Beard Limited

Unaudited Financial Statements

23/12/2024 - 22/12/2025

Registered No. 584862

Table of Contents

Directors and Other Information.....	3
Extract from the Directors' Report in accordance with Section 329 Companies Act 2014.....	4
Directors' Responsibilities Statement.....	5
Abridged Balance Sheet at 22 nd December 2025.....	6
Notes to the Abridged Financial Statements for the period 23/12/2024 - 22/12/2025.....	8

Directors and Other Information

Directors	Raja Mukherji Rachael McBride
Secretary	Raja Mukherji
Registered Office	25 Shanowen Drive, Santry, Dublin 9
Bankers	N/A

Extract from the Directors' Report in accordance with Section 329 Companies Act 2014

Directors' & Secretary's interests in Shares¹

The Directors and Secretary of the company interests in shares/debentures of the company during the financial year are as follows:

Raja Mukherji	1	Ordinary
Rachael McBride	1	Ordinary

¹ Section 329 Companies Act 2014

Directors' Responsibilities Statement

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

Irish company law requires the directors to prepare statutory financial statements for each financial year. Under company law, the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act. 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 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.

Signature
Rachael McBride
Director
Date: 25/01/2025

Signature
Raja Mukherji
Secretary
Date: 25/01/2025

Abridged Balance Sheet at 22nd December 2025

	2025 €	2024 €
Fixed Assets		
Debtors	0.00	0.00
Tangible Assets	0.00	0.00
Financial Assets	0.00	0.00
Current Assets		
Stocks	0.00	0.00
Debtors	0.00	0.00
Trade Debtors (USD)	0.00	0.00
Cash at bank and in hand	0.00	0.00
Cash at bank (USD)	0.00	0.00
Creditors: due within one year	0.00	0.00
Accruals	0.00	0.00
Revenue	0.00	0.00
Net current assets (liabilities)	0.00	0.00
Total assets less current liabilities	0.00	0.00
Creditors: due after more than one year	0.00	0.00
Provisions for liabilities	0.00	0.00
Capital and reserves		
Called up share capital	2.00	2.00
Share premium account	0.00	0.00
Revaluation reserve	0.00	0.00
Other reserve	0.00	0.00
Profit and loss account	0.00	0.00

We, as Directors of Weird and Beard Limited, state that:

- a) the company is availing itself of the audit 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 s.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 s.365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.
- e) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014
- f) the company has relied on the specified exemption contained in section 352; We have done so on the ground 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.

On behalf of the board

Signature
Rachael McBride
Director
Date: 25/01/2025

Signature
Raja Mukherji
Secretary
Date: 25/01/2025

Notes to the Abridged Financial Statements for the period 23/12/2024 - 22/12/2025

Accounting Policies

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

Basis of Preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

Functional Currency

The primary functional currency of the financial statements is the euro. Sums in US dollars are translated using exchange rate at end of relevant account period.

Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Machinery and equipment	15% on cost
Motor vehicles	20% on cost
Office equipment	10% on cost
Computer equipment	33% on cost
Buildings	2% on cost

At each reporting date, non-financial assets not carried at fair value are assessed to determine whether there is an indication that the asset may be impaired. Where there is such an indication the recoverable amount is compared to the carrying amount of the asset. If the recoverable amount of an asset is less than the carrying amount the asset is reduced to its recoverable amount.

Directors Remuneration and Transactions

	2025		2024	
Salary		€		€
		0.00		0.00

Staff Numbers and Costs

	2025		2024	
Contractors and Staff		0		0
		€		€
Wages & Salaries		0.00		0.00

Creditors: Amounts falling due within one year

	2025		2024	
PAYE / PRSI		€		€
		0.00		0.00
VAT		0.00		0.00
CT		0.00		0.00

Called up share capital

	2025		2024	
Ordinary shares of €1 each				
Authorised		100,000		100,000
Allotted, called up and fully paid		2		2