

Registered number: 642009

**WRIGHTS OF MARINO HOLDINGS
LIMITED**

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

**3 Harmony Court
Harmony Row
Dublin 2**

Strata Financial

WRIGHTS OF MARINO HOLDINGS LIMITED

COMPANY INFORMATION

Directors	Esther Wright John Wright
Company secretary	John Wright
Registered number	642009
Registered office	21 Marino Mart Fairview Dublin 3 D03 EF60
Accountants	Strata Financial 3 Harmony Court Harmony Row Dublin 2
Bankers	AIB 37 Upper O'Connell Street Dublin 1

WRIGHTS OF MARINO HOLDINGS LIMITED

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WRIGHTS OF MARINO HOLDINGS LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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

Directors' responsibilities statement

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

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss 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's financial statements and then apply them consistently;
- make judgments and accounting 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.

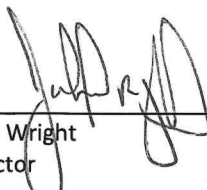
The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy and 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Strata Financial 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 the transactions of the Company for the year ended 31 March 2025.

This report was approved by the board and signed on its behalf.



John Wright
Director



Esther Wright
Director

Date: 11/2/26

WRIGHTS OF MARINO HOLDINGS LIMITED

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF WRIGHTS OF MARINO HOLDINGS LIMITED FOR THE YEAR ENDED 31 MARCH 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Wrights of Marino Holdings Limited for the year ended 31 March 2025 which comprise the Balance Sheet, the Statement of Changes in Equity 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 Wrights of Marino Holdings Limited, as a body, in accordance with the terms of our engagement letter dated August 2024. Our work has been undertaken solely so that we might compile the financial statements of Wrights of Marino Holdings Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of Directors of Wrights of Marino Holdings Limited, 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 Wrights of Marino Holdings Limited and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 March 2025 your duty to ensure that Wrights of Marino Holdings Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Wrights of Marino Holdings Limited. You consider that Wrights of Marino Holdings Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Wrights of Marino Holdings Limited. 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 financial statements.

Strata Financial

Strata Financial

3 Harmony Court
Harmony Row
Dublin 2

Date:

11/2/26

WRIGHTS OF MARINO HOLDINGS LIMITED

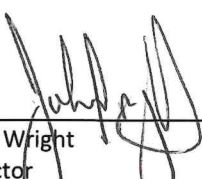
**ABRIDGED BALANCE SHEET
AS AT 31 MARCH 2025**

	Note		2025 €	2024 €
Current assets				
Debtors: amounts falling due within one year	4	100	100	
Cash at bank and in hand		119	-	
		219	100	
Creditors: amounts falling due within one year	5	(225)	(103)	
Net current liabilities			(6)	(3)
Total assets less current liabilities			(6)	(3)
Net liabilities			(6)	(3)
Capital and reserves				
Called up share capital presented as equity	6		100	100
Profit and loss account			(106)	(103)
Shareholders' funds			(6)	(3)

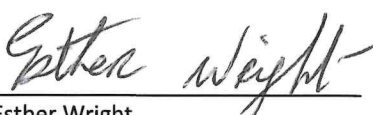
We, as directors of Wrights of Marino Holdings Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:



John Wright
Director



Esther Wright
Director

Date: 11/2/26

The notes on pages 5 to 7 form part of these financial statements.

WRIGHTS OF MARINO HOLDINGS LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2025**

	Called up share capital €	Profit and loss account €	Total equity €
Comprehensive income for the year			
Loss for the year	-	(3)	(3)
At 1 April 2024	100	(103)	(3)
Comprehensive income for the year			
Loss for the year	-	(3)	(3)
At 31 March 2025	100	(106)	(6)

The notes on pages 5 to 7 form part of these financial statements.

WRIGHTS OF MARINO HOLDINGS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

These financial statements comprising the Profit and Loss, Balance Sheet, Statement of Changes in Equity and the related notes constitute the first financial statements of Wrights of Marino Holdings Limited for the period ended 31 March 2025.

Wrights of Marino Holdings Limited is incorporated in the Republic of Ireland, with a registration number of 642009. The registered office is located at 21 Marino Mart, Fairview, Dublin 3. The nature of the company's operations and its principal activities are set out in the Director's Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Profit and Loss Account within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

2.3 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.4 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

WRIGHTS OF MARINO HOLDINGS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.6 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

4. Debtors

	2025	2024
	€	€
Called up share capital not paid	100	100

5. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Overdrafts owed to credit institutions	-	103
Amounts owed to related parties	225	-

6. Share capital

	2025	2024
	€	€
Authorised, allotted, called up and fully paid		
100 (2024 - 100) Ordinary shares of €1.00 each	100	100

7. Capital commitments

The company had no capital commitments as at 31 March 2025.

WRIGHTS OF MARINO HOLDINGS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Related party transactions

During the year the company received €225 from Wrights of Marino Manufacturing Company Limited, a company related by way of common directors. The balance owed from/(to) Wrights of Marino Manufacturing Company Limited ('WOM M') at the year end amounts to/(€225) (2024: €nil).

9. Post balance sheet events

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

10. Controlling party

The Company is owned and controlled by the directors.

11. Approval of financial statements

The board of directors approved these financial statements for issue on

11/2/26