

DEXPIXEL LIMITED

Company Number: 687380

ABRIDGED UNAUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 JANUARY 2026

These abridged financial statements have been prepared for filing with the Companies Registration Office in accordance with Section 353 of the Companies Act 2014.

The company qualifies for audit exemption under Section 360A of the Companies Act 2014.

Registered Office:

17 Rose Garden, Rose Hill, Annabella, Mallow, Co. Cork, P51P6VH

Prepared by:

OnWire Global Limited

39 Castlegate Green, Adamstown, Lucan, Dublin, K78 F455

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DIRECTOR AND OTHER INFORMATION

Director:	Natalija Kozlova Vinovrski
Company Secretary:	Vinko Vinovrski
Company Number:	687380
Registered Office:	17 Rose Garden, Rose Hill, Annabella, Mallow, Co. Cork, P51P6VH
Accountants:	OnWire Global Limited, Accountant and Bookkeeper 39 Castlegate Green, Adamstown, Lucan, Dublin, K78 F455
Bankers:	Wise Bank (Wise Europe SA)
Financial Year End:	31 January
Accounting Period:	1 February 2025 to 31 January 2026

DexPixel Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 January 2026

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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless she 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 the 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 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 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She 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.

Signed on behalf of the board



Natalija Kozlova Vinovrski

Director

Date: 26.03.26

DexPixel Limited**STATEMENT OF FINANCIAL POSITION**

as at 31 January 2026

	Notes	2026 €	2025 €
Non-Current Assets			
Property, plant and equipment	3	389	389
		389	389
Current Assets			
Debtors	4	29,198	12,780
Cash and cash equivalents		65,420	73,840
VAT repayable		1,061	—
		95,679	86,620
Creditors: amounts falling due within one year	5	(6,094)	(275)
		89,585	86,345
Net Current Assets		89,585	86,345
		89,974	86,734
Total Assets less Current Liabilities		89,974	86,734
Capital and Reserves			
Called up share capital presented as equity		600	600
Retained earnings		89,374	86,134
		89,974	86,734
Equity attributable to owners of the company		89,974	86,734

The notes on pages 6 to 9 form part of the abridged financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime under FRS 102 Section 1A.

I as Director of DexPixel Limited, state that —

- (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);

(d) I 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 financial year and to otherwise comply with the provisions of the 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 contained in section 352 Companies Act 2014. The company 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 and the small companies' regime.

Approved by the board on 26.03.26 and signed on its behalf by:



Natalija Kozlova Vinovrski
Director

DexPixel Limited**STATEMENT OF CHANGES IN EQUITY**

for the financial year ended 31 January 2026

	Called up share capital €	Retained earnings €	Total €
At 1 February 2025 — per prior year signed accounts	600	86,134	86,734
Recognition of previously unrecorded company assets (see Note 12)	—	23,373	23,373
Loss for the financial year	—	(20,133)	(20,133)
	—	—	—
At 31 January 2026	600	89,374	89,974

① See Note 12 for explanation of items recognised this year.

DexPixel Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 January 2026

1. General Information

DexPixel Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 687380. The registered office of the company is 17 Rose Garden, Rose Hill, Annabella, Mallow, Cork, P51P6VH, Ireland, which is also the principal place of business of the company. The principal activity of the company is the creation, marketing and direct sale of digital graphic design products. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

Statement of compliance

The financial statements have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). The company qualifies as a small company as defined by section 280A of the Companies Act 2014 and has applied the small companies' regime in accordance with section 280C of the Companies Act 2014.

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial reporting framework applied is the Companies Act 2014 and FRS 102 issued by the Financial Reporting Council.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Revenue recognition

Turnover comprises the fair value of digital downloadable products sold through online marketplaces, exclusive of trade discounts and value added tax. Revenue is recognised when the digital product is made available for download by the customer.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost, less estimated residual value, over expected useful lives as follows:

Fixtures, fittings and equipment — 15% straight line

The carrying values of tangible fixed assets are reviewed annually for impairment.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at rates of exchange ruling at the Statement of Financial Position date. Non-monetary items measured at historical cost are translated at the rate ruling at the date of the transaction. Exchange differences are dealt with in the Income Statement.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits and is calculated using tax rates enacted or substantially enacted at the balance sheet date. Deferred tax is recognised in respect of all timing differences between accounting and taxable profits.

Employee benefits

The costs of short-term employee benefits including salaries, employer PRSI and defined contribution pension contributions are recognised as an expense in the period in which they are earned.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Property, Plant and Equipment

	Fixtures, fittings and equipment €	Total €
Cost:		
At 1 February 2025	400	400
Additions	—	—
At 31 January 2026	400	400
Depreciation:		
At 1 February 2025	11	11
Charge for the financial year	60	60
At 31 January 2026	71	71
Net book value at 31 January 2026	329	329
Net book value at 31 January 2025	389	389

Note: The depreciation charge for FY2026 of €60 reflects a full year at 15% straight line on cost of €400 (FY2025: €11 — partial year on acquisition). Net book value at 31 January 2026: €329.

4. Debtors

	2026 €	2025 €
Trade debtors	29,198	12,780
Total	29,198	12,780

All amounts are due within one year. Trade debtors represent platform receivable balances due from Etsy, Amazon, Shopify and WooCommerce. No provision for impairment has been made.

5. Creditors: Amounts Falling Due Within One Year

	2026 €	2025 €
Trade creditors	2,713	—
Accrued liabilities	3,000	—
PAYE and social insurance	279	275
VAT MOSS payable	103	—
Total	6,095	275

Accrued liabilities include €999.69 in respect of unpaid January 2026 contractor fees due to a self-employed contractor and €2,000.00 for year-end accounts preparation fees.

6. Employees

The average monthly number of employees, including director, during the financial year was 1 (2025: 1).

	2026 Number	2025 Number
Director	1	1
Total	1	1

The company engages a self-employed contractor (Stanislau Vinovrski) for digital design production services under a commercial contract. This individual is not an employee of the company and is not included in the employee count above. Contractor costs are included within cost of sales.

7. Tax on Profit

	2026 €	2025 €
Corporation tax at 12.5%	—	3,700
Total	—	3,700

No corporation tax liability arises in the current year as the company incurred a trading loss. The trading loss of €20,133 is available to carry forward under Section 397 of the Taxes Consolidation Act 1997.

8. Director's Remuneration

	2026 €	2025 €
Fees	—	1,000
Remuneration	36,000	24,300
Pension contributions	3,600	3,600
Small Benefit Exemption (s.112B TCA 1997)	1,500	—
Total	41,100	28,900

The Small Benefit Exemption of €1,500 is exempt from PAYE, PRSI and USC under Section 112B of the Taxes Consolidation Act 1997, as enacted by Budget 2025.

9. Capital Commitments

The company had no material capital commitments at the financial year end (2025: nil).

10. Related Party Transactions

During the year, the company paid remuneration totalling €41,100 to Natalija Kozlova Vinovrski, the director. All transactions were conducted on normal commercial terms.

11. Events After the End of the Reporting Period

There have been no significant events affecting the company since the financial year end (2025: none).

12. Recognition of Previously Unrecorded Company Assets

During the financial year ended 31 January 2026, the following items were identified and formally recorded in the company's accounts for the first time. These amounts represent genuine company assets and settled liabilities that existed but were not captured in the prior year financial statements due to differences between the accounting system and the prior year accounts as filed. They are recognised in the current year Statement of Changes in Equity as a separate line item:

	€
PayPal platform accumulated funds — confirmed as company own funds by director	13,753
Net accounting system adjustments on opening balances	9,620
Total recognised in current year	23,373

(a) PayPal accumulated funds: The company held accumulated funds of €13,753 in its PayPal platform account, arising from prior year digital product sales on Etsy and WooCommerce platforms. These funds were not recorded in the prior year financial statements as filed and have been formally recognised as company assets in the current financial year. The director has confirmed these funds belong to the company.

(b) Net accounting system adjustments: The balance of €9,620 represents the net of various adjustments arising from differences between the QuickBooks accounting system balances and the prior year financial statements as filed, including the reversal of a corporation tax creditor confirmed as fully settled by Revenue Commissioners, and opening balance reconciliation differences. These adjustments do not represent errors in the prior year filed accounts but are corrections to the accounting system.

13. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board on 26.03.26 2026.

The company is a close company within the meaning of the Taxes Consolidation Act 1997.

DexPixel Limited

ACCOUNTANT AND BOOKKEEPER REPORT

**to the Director on the Compilation of the unaudited financial statements of
DexPixel Limited
for the financial year ended 31 January 2026**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 January 2026 as set out on the preceding pages which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the director of DexPixel Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them 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 the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Darija Holm and have complied with the relevant ethical guidance laid down by Darija Holm relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 January 2026 your duty to ensure that DexPixel Limited 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 profit of DexPixel Limited. You consider that DexPixel Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of DexPixel Limited. For this reason, we have not verified the adequacy, 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.



ONWIRE GLOBAL LIMITED

Accountant and Bookkeeper

39 Castlegate Green, Adamstown, Lucan, Dublin, K78 F455

Date: 25/03/2026