

INCOGNO LIMITED

**Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025**

INCOGNO LIMITED

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for the financial year ended 31 December 2025**

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INCOGNO LIMITED

COMPANY INFORMATION
for the financial year ended 31 December 2025

DIRECTORS

Alanagh Clegg
Christopher Deane
Philip O'Neill

SECRETARY

Philip O'Neill

REGISTERED OFFICE

Lis Cara Business Centre
51 Fitzwilliam Square West
Dublin 2 D02 X504
Ireland

COMPANY NUMBER

745285

ACCOUNTANT

Beyond Accounting Limited
Suite 101, 56 Fitzwilliam Square
Dublin
D02 X224

INCOGNO LIMITED

**DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025**

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

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 FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council ("FRS 105"). 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 state of affairs of the Company and of the profit or loss of the Company for that financial period.

In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and accounting estimates that are reasonable and prudent; 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 keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements 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.

INCOGNO LIMITED
BALANCE SHEET
As at 31 December 2025

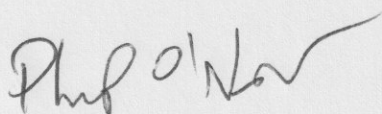
	31.12.2025	31.12.2024
	€	€
Current assets	825	1,752
Creditors: amounts falling due within one year	(18,499)	(15,067)
Net current liabilities	(17,674)	(13,315)
Total assets less current liabilities	(17,674)	(13,315)
Net liabilities	(17,674)	(13,315)
Capital and reserves	(17,674)	(13,315)

We, as directors of Incogno Limited, state that:

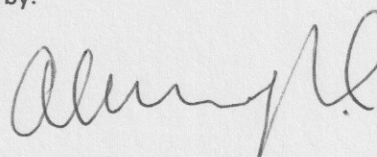
- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- We acknowledge the Company's obligations under the Companies Act 2014 and 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,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime.

The financial statements of Incogno Limited (registered number: 745285) were approved and authorised for issue by the Board of Directors on 26 January 2026 and were signed on its behalf by:



Philip O'Neill
Director



Alanagh Clegg
Director

INCOGNO LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial period, unless otherwise stated.

General information and basis of accounting

Incogno Limited (registered number 745285) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Lis Cara Business Centre, 51 Fitzwilliam Square West, Dublin 2 D02 X504, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Incogno Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors note that the business has net liabilities of €17,674. The Company is supported through loans from the shareholders. The directors have confirmed that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the shareholders will continue to support the Company. Given the current position, the directors believe that any foreseeable debts can be met for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Reporting period length

The current financial statements are for the year to 31st December 2025. The comparative period is for the 17.5 month period from incorporation, 19th July 2023, to 31st December 2024.

Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

INCOGNO LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 December 2025**

Turnover

Turnover is recognised at the transaction value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The transaction value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

Trade and other debtors

Trade and other debtors are initially recognised at transaction value and thereafter the receivables are stated at cost less impairment losses for bad and doubtful debts.

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 creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at transaction value.

2. Appropriation of profit and loss

	Called-up share capital	Profit and loss account
	€	€
At 19 July 2023	0	0
Loss for the financial period	0	(13,416)
Total comprehensive loss	0	(13,416)
Issue of share capital	101	0
At 31 December 2024	101	(13,416)
At 01 January 2025	101	(13,416)
Loss for the financial year	0	(4,359)
Total comprehensive loss	0	(4,359)
At 31 December 2025	101	(17,775)

INCOGNO LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 December 2025**
