
SEVLENE RODDY HAIR DESIGN LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

SEVLENE RODDY HAIR DESIGN LIMITED

COMPANY INFORMATION

Director	Sevlene Roddy (appointed 4 March 2025)
Company secretary	Carina Roddy
Registered number	783089
Registered office	55 Wheatfield Boghall Road Bray County Wicklow
Accountants	Susan E Brown FCA CTC Bsc (Hons) Chartered Accountants & Statutory Audit Firm Unit 6 Archway House Main Street Donabate Co Dublin K36VR80
Bankers	AIB 107/108 Main Street Bray County Wicklow
	Revolut 2 Dublin Landings North Dock Dublin 1

SEVLENE RODDY HAIR DESIGN LIMITED

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SEVLENE RODDY HAIR DESIGN LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL
STATEMENTS OF SEVLENE RODDY HAIR DESIGN LIMITED
FOR THE PERIOD ENDED 31 DECEMBER 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Sevlene Roddy Hair Design Limited for the period ended 31 December 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 director of Sevlene Roddy Hair Design Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Sevlene Roddy Hair Design Limited 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 the director of Sevlene Roddy Hair Design Limited 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 Sevlene Roddy Hair Design Limited and its director 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 December 2025 your duty to ensure that Sevlene Roddy Hair Design Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Sevlene Roddy Hair Design Limited. You consider that Sevlene Roddy Hair Design Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit of the financial statements of Sevlene Roddy Hair Design 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.

Susan E Brown FCA CTC Bsc (Hons)

Chartered Accountants & Statutory Audit Firm

Unit 6 Archway House
Main Street
Donabate
Co Dublin
K36VR80
22 January 2026

SEVLENE RODDY HAIR DESIGN LIMITED

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

	Note	2025 €
Current assets		
Debtors: amounts falling due within one year	6	206
Cash at bank and in hand	7	82,867
		<u>83,073</u>
Creditors: amounts falling due within one year	8	(30,319)
		<u>52,754</u>
Net current assets		<u>52,754</u>
Total assets less current liabilities		<u>52,754</u>
Net assets		<u><u>52,754</u></u>
Capital and reserves		
Called up share capital presented as equity		100
Profit and loss account	9	52,654
		<u>52,754</u>
Shareholders' funds		<u><u>52,754</u></u>

I, as director of Sevlene Roddy Hair Design 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) 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 state of the assets, liabilities and financial position of the Company at the end of its financial period and of its profit or loss for such a period 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:

Sevlene Roddy
Director

Date: 22 January 2026

SEVLENE RODDY HAIR DESIGN LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2025**

The notes on pages 5 to 8 form part of these financial statements.

SEVLENE RODDY HAIR DESIGN LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

	Called up share capital €	Profit and loss account €	Total equity €
Comprehensive income for the period			
Profit for the period	-	52,654	52,654
	-----	-----	-----
Other comprehensive income for the period			
	-	-	-
	-----	-----	-----
Total comprehensive income for the period	-	52,654	52,654
Contributions by and distributions to owners			
Shares issued during the period	100	-	100
	-----	-----	-----
Total transactions with owners	100	-	100
	-----	-----	-----
At 31 December 2025	100	52,654	52,754
	=====	=====	=====

The notes on pages 5 to 8 form part of these financial statements.

SEVLENE RODDY HAIR DESIGN LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

1. General information

The company is a Irish registered LTD having its registered office at 55 Wheatfield, Bray, Co. Wicklow. It's principal activities are set out in the Directors Report. The reporting currency is Euro.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Going concern

The directors have assessed the Balance sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due 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.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

SEVLENE RODDY HAIR DESIGN LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025**

2. Accounting policies (continued)

2.4 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.5 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.

2.6 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.

2.7 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. Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgments and estimates are continually evaluated and are based on historical experiences and other factors, including expectation of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounting estimate, will by definition, seldom equal the actual results. The main uncertainty relates to the number of productions that are shooting in Ireland and the EU.

4. Employees

The average monthly number of employees, including the director, during the period was as follows:

	2025 No.
Director	1

SEVLENE RODDY HAIR DESIGN LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025**

5. Director's remuneration

	2025
	€
Director's emoluments	52,394
	<hr/>
	52,394
	<hr/> <hr/>

6. Debtors

	2025
	€
Trade debtors	106
Other debtors	100
	<hr/>
	206
	<hr/> <hr/>

7. Cash and cash equivalents

	2025
	€
Cash at bank and in hand	82,867
	<hr/>
	82,867
	<hr/> <hr/>

8. Creditors: Amounts falling due within one year

	2025
	€
Corporation tax	7,522
Taxation and social insurance	5,379
Accruals	17,418
	<hr/>
	30,319
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9. Reserves

SEVLENE RODDY HAIR DESIGN LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025**

10. Related party transactions

There were no related party transactions during the period under review.

11. Post balance sheet events

There have been no events after the balance sheet date affecting the Company since the financial year.

12. Controlling party

The company's controlling party is Ms. Sevlene Roddy.

13. Exemption form Cash Flow Statement

The company has availed of the exemption under S3.1B under FRS 102 to not prepare a statement of cash flows as it qualifies as a small company.

14. Approval of financial statements

The director approved these financial statements for issue on 22 January 2026