

E2 Italiana Limited
Unaudited Abridged Financial
Statements for the year ended
31 March 2025

E2 Italiana Limited

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E2 Italiana Limited
DIRECTORS AND OTHER INFORMATION

Directors Emilio Durante

Company Secretary Fabrizio De Cesare

Company Number 764283

Registered Office and Business Address 84 Thomas Street,
Dublin 8

Accountants DPS Accounting Solutions
26 Broadstone Avenue,
Phibsboro,
Dublin 7.

E2 Italiana Limited
DIRECTORS' RESPONSIBILITIES STATEMENT
for the year ended **31 March 2025**

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities The directors are responsible for preparing the Directors' Report and the 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 financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council) including FRS102 "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 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 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 financial statements and then apply them consistently; - make judgements and 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, 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 comprising the Profit and Loss Account, the Balance Sheet, the Statement of Cash Flows, the Accounting Policies and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

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**.

Signed on behalf of the board

Emilio Durante
Director

Date Approved : 05/01/2026

E2 Italiana Limited
ABRIDGED BALANCE SHEET
at 31 March 2025

	2025		2024	
	EUR	EUR	EUR	EUR
Current Assets				
Cash at bank and in hand	1920		-	
Stock	4,369		-	
Non-current Creditors:				
amounts falling due			-	
without one year –	<u>-50,870</u>			
Shareholders Loan				
Net Current Liabilities				
			-	
		<u>-44,581</u>		-
Capital and Reserves				
Called up share capital		-100		-
Profit and loss account				-
		<u>44,681</u>		
Total Shareholders' Funds				
		<u>44,581</u>		<u>-</u>

We, as Directors' of **E2 Italiana 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),

(d) 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 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,

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the

E2 Italiana Limited

abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board of directors

Emilio Durante Director

Date Approved : 05/01/2026

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E2 Italiana Limited
RECONCILIATION OF SHAREHOLDERS'
FUNDS at 31 March 2025

	Share Capital	Retained Earnings	Total
	EUR	EUR	EUR
At 31st March 2023	-	-	-
Loss for the Year	-	-	-
At 31st March 2024	-	-	-
Loss for the Year	-	44,681	-
At 31st March 2025	-100	44,681	44,581

E2 Italiana Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the year ended 31 March 2025

1. GENERAL INFORMATION

E2 Italiana Limited is a company limited by shares incorporated in the Republic of Ireland. The Functional currency in which the company operates is in Euro (€).

2. ACCOUNTING POLICIES

Statement of compliance The financial statements of the company for the year ended **31 March 2025** have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

Basis of preparation The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention The financial statements are prepared under the historical cost convention.

Turnover This represents the invoiced value of services provided to customers, exclusive of value added tax.

Tangible fixed assets and depreciation Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery - 20% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors Trade and other debtors are initially recognized at fair value and thereafter stated at amortized cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors Trade and other creditors are initially recognized at fair value and thereafter stated at amortized cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

E2 Italiana Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS continued
for the year ended 31 March 2025

Taxation Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognized in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

3. EMPLOYEES AND REMUNERATION

Number of employees The average number of persons employed (including executive directors) during the year was as follows:

	2025	2024
	Number	Number
Sales	<u>4</u>	<u>-</u>

The staff costs (inclusive of directors' salaries) comprise:

	2025	2024
	€	€
	<u>54,000</u>	<u>-</u>

4. CREDITORS NON-CURRENT

	2025	2024
	€	€
Included in Creditors :		
Shareholders Loan	<u>50,870</u>	<u>-</u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS continued
for the year ended 31 March 2025

5. SHARE CAPITAL

Description :	Number of Shares	Value of Units	2025	2024
			€	€
Called Up Share Capital	100	1	100	100

Name	Class of Shares	Number Held at	
		2025	2024
Fabrizio De Cesare	Ordinary	55	-
Emilio Durante	Ordinary	45	-

6. DIRECTORS REMUNERATION

	2025	2024
	€	€
Remuneration :	-	-

7. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorized for issue by the board of directors on 05/01/2026.

