

Company registration number: 631741

Avexial Limited

Unaudited Abridged Financial Statements

for the period from 10 February 2025 to 9 February 2026

Avexial Limited

Profit and Loss Accounts

for the period from 10 February 2025 to 9 February 2026

	2026 €
<u>Loss (As at 9 February 2026)</u>	- 3094.87

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Standards 105 "The Financial Statement Reporting Standards Applicable To Micro Entities Regime"

Avexial Limited

Balance sheet

As at 9 February 2026

	2026 €
Cash	7795.87
Tangibles	5
Intangibles	20
<u>Total current Assets</u>	<u>7820.87</u>
<u>Current Liabilities</u>	<u>0.00</u>
<u>Net Assets (Total Current Assets Less Current Liabilities)</u>	<u>7820.87</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Standards 105 "The Financial Statement Reporting Standards Applicable To Micro Entities Regime"

I, as director of Avexial 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 (as a micro 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 s.353 Companies Act 2014.

Approved by the Board and authorised for issue on the 4th March 2026 and signed on its behalf:

Manal Fares
Director



Avexial Limited

Notes to the Unaudited Abridged Financial Statements

for the period from 10 February 2025 to 9 February 2026

1. General Information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Apt 56, Cassian Court South, Royal Canal Park, Ashtown, Dublin 15.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105. The Financial Reporting Standard applicable to the micro companies regime.

3. Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost convention.

The financial statements are prepared in Euro, which is the functional currency and presentation currency and is denoted by the symbol "€".

4. Financial assets

Financial assets are measured initially at cost, and subsequently stated at cost less accumulated impairment losses.

5. Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

6. Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financial arrangement exists in which they are measured at the present value of future receipts discounted at market rate. Subsequently they are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. All movements in the level of the provisions required are recognised in the profit and loss.