

Fulvous Holdings Limited
Directors' Report and Unaudited Financial Statements
for the financial year ended 24 December 2025

Company Number: 766611

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Fulvous Holdings Limited

DIRECTORS AND OTHER INFORMATION

Directors

Mark Roberts

Company Secretary

Flynn O'Driscoll Secretarial Limited

Company Number

766611

Registered Office

No. 1 Grant's Row
Lower Mount Street
Dublin 2

Fulvous Holdings Limited

DIRECTORS' REPORT

For the year ended 24 December 2025

The directors present their report and the unaudited financial statements for the year ended 24 December 2025. The company did not trade during the year.

Directors and Secretary

The directors who served throughout the year, except as noted, were as follows:

Mark Roberts

The secretary who served throughout the year was Flynn O'Driscoll Secretarial Limited.

The directors had no beneficial interest in the shares of the company at the beginning or end of the financial period.

There were no changes in shareholding between 24 December 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors are not required to retire by rotation nor seek for re-election.

Future Developments

The company has no plans to commence trading in the near future.

Post Statement of Financial Position Events

There have been no significant events affecting the company since the year-end.

Political Contributions

The company did not make any disclosable political donations in the current year.

Taxation Status

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


Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains

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the source documentation for these transactions. The accounting records are maintained at the company's registered office at No. 1 Grant's Row, Lower Mount Street, Dublin 2.

Signed on behalf of the board:



Mark Roberts
Director

Date: 9th February 2026

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DIRECTORS' RESPONSIBILITIES STATEMENT

For the year ended 24 December 2025

General Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 the 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 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 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 and 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 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity 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.

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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 24 December 2025.

Signed on behalf of the board:



Mark Roberts
Director

Date: ~~9th February~~ 2026

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INCOME STATEMENT

For the year ended 24 December 2025

	Notes	2025 €	2024 €
Profit for the year		-	-
Total Comprehensive Income		-	-

The company did not trade during the year and received no income and incurred no expenditure. During the year the Company made neither a profit nor a loss.

Approved by the board on 9th February 2026 and signed on its behalf by:



Mark Roberts
Director

Date: 9th February 2026

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STATEMENT OF FINANCIAL POSITION

As at 24 December 2025


Notes	2024 €	2025 €
Current Assets		
Cash and cash equivalents	<u>1</u>	<u>1</u>
Net Current Assets	<u>1</u>	<u>1</u>
Total Assets less Current Liabilities	<u>1</u>	<u>1</u>
Capital and Reserves		
Called up share capital presented as equity	<u>1</u>	<u>1</u>
Equity attributable to owners of the company	<u>1</u>	<u>1</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as sole Director of Fulvous Holdings Limited, state that -

- a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;
- c) I acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company;
- d) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

Approved by the board on 9th February 2026 and signed on its behalf by:



Mark Roberts
Director

Date: 9th February 2026

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STATEMENT OF CHANGES IN EQUITY As at 24 December 2025

	Share Capital €	Total €
At 24 June 2024	<u>1</u>	<u>1</u>
At 24 December 2025	<u>1</u>	<u>1</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 24 December 2025

1. GENERAL INFORMATION

Fulvous Holdings Limited is a company limited by shares incorporated in the Republic of Ireland. The registered office of the company is No. 1 Grant's Row, Lower Mount Street, Dublin 2. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 24 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with 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 financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

Cash flow statement

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Financial Instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Taxation and deferred 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 Statement of Financial Position date.

Deferred tax is recognised 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 Statement of Financial Position date.

Share capital of the company

Ordinary share capital

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

3. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

The directors consider the accounting estimates and assumptions below to be its critical accounting judgements and estimates:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

4. EMPLOYEES

The company does not have any employees.

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5. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 24 December 2025

6. RELATED PARTY TRANSACTIONS

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group companies.

7. EVENTS AFTER END OF REPORTING PERIOD

There have been no significant events affecting the company since the year-end.

8. CONTROLLING INTEREST

The company is wholly owned and controlled by Herbert Nominee Services Limited.

9. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 9th February 2026.