

The Write Guy Limited

Directors' Report and Un-Audited Financial Statements

For the year ended February 27, 2026

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Directors' Report

The Directors present their annual report and the un-audited financial statements of The Write Guy Limited (the "Company") for the year ended February 27, 2026.

Principal activity, business review and future developments

The objective of the Company is to carry out ad writing, blog writing and webpage writing for any potential clients in the Irish market. However, activities have been suspended since July 2022 due to a poor marketing strategy and a lack of potential clients in the market.

Results and dividends for the period

The result for the year is as stated on Page 5.

As stated above, the Company has not been able to carry out effective trade operation. The set-up costs and other expenses, including registration fees incurred during the period till date are still being borne by the directors. The directors will continue to bear the cost of any expenses of the Company until the Company has successfully completed closure in 2024.

Accordingly, there was no dividend for the year.

Political donations

The Company did not make any political donation during the year.

Directors

The names of the Company's current directors and secretary are Fotar Derrick Ghenghan and Francesco Moscati. The directors are not required to retire by rotation.

Directors' and secretary's interests

The Directors and Secretary who held office during the year are the sole shareholders of the Company – with Derrick Fotar being the far greater majority shareholder and company operator.

Directors' Report (cont'd)

Directors' and secretary's interests (cont'd)

There were no contracts of any significance in relation to the business of the Company during the year in which the Directors had any interest as defined under the Companies Acts 2014.

Directors' remuneration

No director was remunerated by the Company during the financial year ended February 27, 2026.

Post balance sheet events

There have been no significant events subsequent to the year end that require adjustment to or disclosure in the unaudited financial statements for the year ended February 27, 2026.

Audit

In accordance with section 330 of the Companies Acts 2014, the directors have taken steps to inform themselves of all relevant audit information. The Directors have opted to file un-audited accounts as the company has claimed the exemption to audit due to its small size.

Location of accounting records

The Company's accounting records are maintained at its office located at 14a Sprackburn Drive, Letterkenny, Co. Donegal, F92 E094.

Approved and signed on behalf of the board on 27/02 2026.

Fotar Derrick Ghenghan

Director



Francesco Moscati

Director



Statement of Directors' responsibilities

The Directors are responsible for preparing the Directors' 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 Company's financial statements in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union (EU).

The financial statements are required by law to give a true and fair view of the state of affairs of the Company and of the profit or loss for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and 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 disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that its financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with these Acts. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

The Directors are responsible for preparing a Directors' report that complies with the requirements of the Companies Act 2014.

Signed on behalf of the board on 27/02/2026.

Fotar Derrick Ghenghan

Director



Francesco Moscati

Director



Statement of financial position

As at February 27, 2026

	Note	February 27, 2026 €	February 28, 2025 €
Assets			
Cash and cash equivalents		-	-
Accounts receivable	3	-	-
Total assets		<u>-</u>	<u>-</u>
Liabilities			
Loan payable	4	-	-
Accounts payable		-	-
Total liabilities		<u>-</u>	<u>-</u>
Equity			
Share capital		100	100
Retained earnings		(100)	(100)
Total equity		<u>-</u>	<u>-</u>
Total equity and liabilities		<u>-</u>	<u>-</u>

We, as directors of The Write Guy 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 abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board:

Fotar Derrick Ghenghan

Director



Francesco Moscati

Director



The accompanying notes form an integral part of these un-audited financial statements


Statement of comprehensive income

For the year ended February 27, 2026, with comparative for the year ended February 27, 2025

	Note	2026 €	2025 €
Income		<u>-</u>	<u>-</u>
Total income		<u>-</u>	<u>-</u>
Expenses			
Interest expense on loan		<u>-</u>	<u>-</u>
Total Expenses		<u>-</u>	<u>-</u>
Results for the year		<u>-</u>	<u>-</u>

- The un-audited financial statements were approved by the Board of Directors on ____/02/2026.

Fotar Derrick Ghenghan
Director 

Francesco Moscati
Director 

The accompanying notes form an integral part of these un-audited financial statements

Statement of changes in equity

For the year ended February 27, 2026 with comparatives for the year ended February 28, 2025

	Share capital €	Retained Earnings €	Total €
Balance at March 01, 2025	100	-	100
Total comprehensive income for the year			
Result for the year	-	(100)	(100)
Transaction with owners, recorded directly in equity			
Contributions and redemptions to the shareholders:			
Issue of shares	-	-	-
Balance at February 27, 2026	100	(100)	-
	Share capital €	Retained Earnings €	Total €
Balance at March 1, 2025	100	(100)	-
Total comprehensive income for the year			
Result for the year	-	-	-
Transaction with owners, recorded directly in equity			
Contributions and redemptions to the shareholders:			
Issue of shares	-	-	-
Balance at February 27, 2026	100	(100)	-

The accompanying notes form an integral part of these un-audited financial statements

Statement of cash flows

For the year ended February 27, 2026 with comparatives for the year ended February 28, 2025

	February 27, 2026 €	February 28, 2025 €
Operating activities:		
Results for the year	-	-
Changes in operating assets and liabilities:		
Increase in account receivable	-	-
Increase in accounts payable	-	-
	<hr/>	<hr/>
Net cash flows used in operating activities	-	-
	<hr/>	<hr/>
Financing activities:		
Proceeds from issue of share capital	-	-
	<hr/>	<hr/>
Net cash flows from financing activities	-	-
	<hr/>	<hr/>
Net cash and cash equivalents during the year	-	-
Cash and cash equivalents, at beginning of the year	-	-
	<hr/>	<hr/>
Cash and cash equivalents, at end of the year	-	-
	<hr/>	<hr/>

The accompanying notes form an integral part of these un-audited financial statements

Notes to the un-audited financial statements

for the year ended February 27, 2026

1. Incorporation and background information

The Write Guy Limited (the "Company") was incorporated in Ireland on August 27, 2020 under the registration number 676543. The Company is registered as a Company limited by shares.

The objective of the Company is to carry out ad writing, blog writing and webpage writing for any potential clients in the Irish market.

At February 27, 2026, the Company has no employees.

2. Summary of significant accounting policies

(a) *Statement of compliance*

The unaudited financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") as adopted by the European Union and the Irish Companies Acts, 1963 to 2014.

The unaudited financial statements are prepared on the historical cost basis.

(b) *Basis of preparation*

The financial statements are presented in Euro (€) which is the Company's functional currency. Functional currency is the currency of the primary economic environment in which the entity operates. The issued share capital of the Company is denominated in Euro. The Directors of the Company believe that Euro most faithfully represents the economic effects of the underlying transactions, events and conditions.

(c) *Income and expenses*

Income and expenses are recognised in the statement of comprehensive income on an accrual basis.

(d) *Use of estimate*

The preparation of financial statements in conformity with IFRS requires management to make judgments, estimates and assumptions that affect the application of policies and the reported amounts of assets and liabilities, income and expenses.

Notes to the financial statements

for the year ended February 27, 2026

2. Summary of significant accounting policies (continued)

(d) *Use of estimate (continued)*

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Actual results could differ from these estimates.

(e) *Taxation*

Income tax expense comprises current and deferred tax. Income tax expense is recognised through profit or loss, in other comprehensive income or directly in equity, consistent with the accounting for the item to which it is related.

Current tax is the expected tax payable on the taxable income for the year, using tax rates applicable to the Company's activities enacted or substantively enacted at the reporting date, and adjustment to tax payable in respect of previous years.

Deferred tax is provided for temporary differences arising between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is not recognised for temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

(f) *Cash and cash equivalents*

Cash and cash equivalents consists of cash on hand.

Notes to the financial statements

for the year ended February 27, 2026

3. Accounts receivable

Accounts receivable at year end amounting to €0.

4. Loan payable

At year end February 27, 2026, the Company held no interest free loans payable.

5. Related party transactions

Due to the inability of the Company to avail of funding from the banks to carry out its initial operations, the directors proceeded in getting personal loans from their savings accounts on behalf of the Company as noted in note 4. The directors did not charge any interest on the amounts.

6. Share capital

The authorised share capital of the Company is as shown below.

Authorised Share Capital	2026	2025
	€	€
100 shares of €1 par value	<u>100</u>	<u>100</u>
	100	100
Issued and fully paid	2026	2024
	€	€
100 shares of €1	<u>100</u>	<u>100</u>
	100	100

The share capital may be further divided into different classes of shares with any preferential, non-preferential, non-voting, deferred or special rights or privileges attached.

Notes to the financial statements

for the year ended February 27, 2026

6. Share capital (continued)

If at any time the share capital is divided into different classes of shares, the rights attached to any class may, whether or not the Company is being wound up, be varied or abrogated with the consent in writing of the holders of three-fourths of the issued shares of that class, or with the sanction of a special resolution passed at a Class meeting of the holders of the shares of the Class.

Subject to provisions of the articles relating to new shares as stated in the Memorandum of Association of the Company, the shares will be at the disposal of the directors and they may allot, grant options or otherwise dispose of them to such persons on terms and conditions and at such times as they may consider to be in the best interest of the Company and its shareholders but so that no share will be issued at a discount except in accordance with the provisions of the Companies Acts 1963 to 2014 ("the Acts").

The Company does not have any externally imposed capital requirements.

7. Directors' remuneration

No director was remunerated by the Company during the financial year ended February 27, 2026.

8. Financial instruments and associated risks

As at February 27, 2026, the Company has no significant risk exposure. All financial instruments are recorded at their carrying amounts.

9. Commitment and contingent liability

The Company did not have any commitments or contingent liability for the year ended February 27, 2026.

10. Dividends

No dividend was paid during the year.

11. Significant events post year end

There have been no significant events subsequent to the year-end that require adjustment to or disclosure in the un-audited financial statements for the year ended February 27, 2026.

12. Approval of un-audited financial statements

The financial statements were approved by the board of directors on 27 /02/2026.