

Company registration number: 769409

**AE Elite Experience Limited
Unaudited abridged financial statements
for the financial year ended 09th FEB 2026**

AE Elite Experience Limited

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Director's responsibilities statement

The director is responsible for preparing the Director's 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 director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). Under company law, the director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's 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.

AE Elite Experience Limited

**Accountants' Report to the director
on the Unaudited financial statements of AE Elite Experience Limited**

We have compiled the financial statements which comprise the, balance sheet and related notes of AE Elite Experience Limited for the financial year ended 09th Feb 2026.

Respective responsibilities of directors and accountants

As described on page 1 the company's director is responsible for the financial statements. It is my responsibility to compile the financial statements of AE Elite Experience Limited from the accounting records, information and explanations supplied to me by the director.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to me by the director.

we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

**JPD Management Ltd
Accountants and Tax Advisory Firm
Office 37, GD House, Whitestown
Drive, Tallaght, Dublin 24.**

11th Feb 2026

AE Elite Experience Limited

**Balance sheet
As at 09th Feb 2026**

	Note	2024		2026	
		€	€	€	€
Fixed assets					
Tangible assets	4	34,676		28,591	
			34,676		28,591
Current assets					
Debtors	5	81,209		49,626	
Cash at bank and in hand		13,910		45,254	
		95,119		94,880	
Creditors: amounts falling due within one year	6	(77,756)		(69,029)	
Net current assets			17,363		25,851
Total assets less current liabilities			52,039		54,442
Net assets			52,039		54,442
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			51,939		54,342
Shareholders funds			52,039		54,442

These 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'.

The notes on pages 5 to 9 form part of these abridged financial statements.

AE Elite Experience Limited

Balance sheet (continued)

As at 09th Feb 2026

I, as director of AE Elite Experience Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial 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; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 09th Feb 2026 and signed by:



Muhammad Sala Uddin

Director

The notes on pages 5 to 9 form part of these abridged financial statements.

AE Elite Experience Limited

Notes to the abridged financial statements Financial year ended 09th Feb 2026

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through surplus or deficit.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Income

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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Notes to the abridged financial statements (continued) Financial year ended 09th Feb 2026

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 20%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

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.

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Notes to the abridged financial statements (continued) **Financial year ended 09th Feb 2026**

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.

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.

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Notes to the abridged financial statements (continued)
Financial year ended 09th Feb 2026

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 3 (2024: 5).

The aggregate payroll costs incurred during the financial year were:

	2024	2026
	€	€
Wages and salaries	79,149	74,325
Social insurance costs	2,772	2,539
	<u>81,921</u>	<u>76,864</u>

3. Appropriations of income and expenditure account

	2024	2026
	€	€
At the start of the financial year	54,342	16,515
(Loss)/profit for the financial year	(2,403)	37,827
At the end of the financial year	<u>51,939</u>	<u>54,342</u>

4. Tangible assets

	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 09 th Aug 2024	36,950	-	36,950
Additions	-	14,000	14,000
At 09th Feb 2026	<u>36,950</u>	<u>14,000</u>	<u>50,950</u>
Depreciation			
At 09 th Aug 2024	8,359	-	8,359
Charge for the financial year	7,390	525	7,915
At 09th Feb 2026	<u>15,749</u>	<u>525</u>	<u>16,274</u>
Carrying amount			
At 09th Feb 2026	<u>21,201</u>	<u>13,475</u>	<u>34,676</u>
At 09 th Aug 2024	<u>28,591</u>	<u>-</u>	<u>28,591</u>

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Notes to the abridged financial statements (continued)
Financial year ended 09th Feb 2026

5. Debtors	2024	2026
	€	€
Trade debtors	52,953	20,253
Other debtors	28,256	29,373
	<u>81,209</u>	<u>49,626</u>
6. Creditors: amounts falling due within one year	2024	2026
	€	€
Trade creditors	21,102	-
Other creditors including tax and social insurance	49,049	61,424
Accruals	7,605	7,605
	<u>77,756</u>	<u>69,029</u>
7. Approval of financial statements		

The board of directors approved these abridged financial statements for issue on 09th Feb 2026.