

**OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
SECTION 347(2)(b), COMPANIES ACT 2014**

Company Name: VEVOL THEMES LIMITED
Company Number: 742297
Financial Year: Year Ended 30th September 2025

CERTIFICATE:

WE HEREBY CERTIFY that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature:  _____

Secretary

Name: Danut Nistor

Date: 5th January 2026

Signature:  _____

Director

Name: Bogdan Dogaru

Date: 5th January 2026

This document requires two signatures. The same person cannot sign as both Director and Secretary

Company registration number: **742297**

Vevol Themes Limited
Unaudited Abridged Financial Statements
for the year ended 30 September 2025

Vevol Themes Limited

Balance Sheet

30 September 2025

	Note	2025 €	2024 €
Current assets			
Cash at bank and in hand		2,444	4,579
Creditors: amounts falling due within one year	5	(2,054)	(3,345)
Net current assets		390	1,234
Total assets less current liabilities		390	1,234
Capital and reserves			
Called up share capital presented as equity		982	982
Share premium		81,718	81,718
Profit and loss account		(82,310)	(81,466)
Shareholders funds		390	1,234

We, as directors of Vevol Themes 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 section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- We acknowledge the obligations of the company 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.

We, as directors of Vevol Themes Limited state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the small companies regime.

Vevol Themes Limited

Balance Sheet (continued)

30 September 2025

These financial statements were approved by the board of directors and authorised for issue on 5 January 2026, and are signed on behalf of the board by:



Danut Nistor
Director



Bogdan Dogaru
Director

Company registration number: 742297

Vevo Themes Limited

Notes to the Financial Statements

Year ended 30 September 2025

1 General information

Vevo Themes Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 742297 and the address of the registered office is Ground Floor, 71 Lower Baggot Street, Dublin, D02 P593, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

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

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

FOREIGN CURRENCIES

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity 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 and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost.

Vevol Themes Limited

Notes to the Financial Statements (continued)

Year ended 30 September 2025

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, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

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.

All equity instruments regardless of significance, and other financial assets that are individually significant, 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.

4 Appropriation of profit and loss account

	Year to 30 Sep 2025	Period from 29 May 2023 to 30 Sep 2024
	€	€
At start of year	(81,466)	-
Loss for the financial year	(844)	(81,466)
At end of year	<u>(82,310)</u>	<u>(81,466)</u>

Vevol Themes Limited

Notes to the Financial Statements (continued)

Year ended 30 September 2025

5 Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	2,054	3,515
Other creditors including tax and social insurance	-	(170)
	<u>2,054</u>	<u>3,345</u>