

HX AGENCY LIMITED
Abridged Unaudited Financial Statements
for the financial period from 09 September 2024 to 31 August 2025

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HX AGENCY LIMITED

COMPANY INFORMATION

for the financial period from 09 September 2024 to 31 August 2025

DIRECTORS Radu Jitea (Appointed 09 September 2024)
Sabina Piter (Appointed 09 September 2024)

SECRETARY Rootl Business Services Limited

REGISTERED OFFICE Ground Floor
71 Lower Baggot Street
Dublin 2
D02 P593
Ireland

COMPANY NUMBER 771450

CHARTERED ACCOUNTANTS Lizdan Business Services Limited t/a Kinore
Ground Floor
71 Baggot Street Lower
Dublin
D02 P593
Ireland

BANKERS Revolut Bank UAB
2 Dublin Landings
North Dock
Dublin 1
D01 V4A3
Ireland

HX AGENCY LIMITED

BALANCE SHEET

As at 31 August 2025

	31.08.2025
	€
Current assets	1,891
Prepayments and accrued income	37
Creditors: amounts falling due within one year	(6,326)
Net current liabilities	(4,398)
Total assets less current liabilities	(4,398)
Accruals and deferred income	(193)
Net liabilities	(4,591)
Capital and reserves	(4,591)

We, as directors of HX Agency 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 s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- We acknowledge the Company's obligations under the Companies Act 2014 and 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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.

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

The financial statements of HX Agency Limited (registered number: 771450) were approved and authorised for issue by the Board of Directors on 12 March 2026 and were signed on its behalf by:

Radu Jitea

Radu Jitea
Director



Sabina Piter
Director

HX AGENCY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 09 September 2024 to 31 August 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial period, unless otherwise stated.

General information and basis of accounting

HX Agency Limited (registered number HXA001) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Ground Floor, 71 Lower Baggot Street, Dublin 2, D02 P593, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of HX Agency Limited is considered to be Euro because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors note that the business has net liabilities of €4,591. The Company is supported through loans from the directors. The directors have confirmed that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the directors will continue to support the Company. Given the current position, the directors believe that any foreseeable debts can be met for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Taxation

Current tax

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

HX AGENCY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial period from 09 September 2024 to 31 August 2025

Trade and other debtors

Trade and other debtors are initially recognised at transaction value and thereafter the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at transaction value.

Ordinary share capital

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

2. Appropriation of profit and loss

	Profit and loss account
	€
At 09 September 2024	-
Loss for the financial period	(4,691)
Total comprehensive loss	(4,691)
At 31 August 2025	(4,691)