

# **WP Tormoon Investments Limited**

*(formerly Spiritgaze Limited)*

## **Reports and Unaudited Financial Statements**

**For the period from Incorporation on 28 August 2024 to 31 December 2025**

# **WP Tormoon Investments Limited**

*(formerly Spiritgaze Limited)*

## **Report and unaudited financial statements**

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# **WP Tormoon Investments Limited**

*(formerly Spiritgaze Limited)*

## **Directors and other information**

|                          |   |
|--------------------------|---|
| <b>Directors</b>         | David Kelleher<br>Mark O'Brien                    |
| <b>Secretary</b>         | Mark O'Brien                                      |
| <b>Registered office</b> | 39 Northumberland Road<br>Ballsbridge<br>Dublin 4 |
| <b>Registered number</b> | 770560  |

# WP Tormoon Investments Limited

*(formerly Spiritgaze Limited)*

## Extract from the Directors' Report

### Directors and Secretary

The directors' and the secretary's interests in the shares of the company are as follows:

|                   | <b>Class of Shares</b> | <b>Number<br/>Held at<br/>31/12/25</b> |
|-------------------|------------------------|--|
| Mr David Kelleher | Ordinary Shares        | -                                      |
| Mr Mark O'Brien   | Ordinary Shares        | -                                      |
|                   |                        | <hr/>                                  |
|                   |                        | -                                      |
|                   |                        | <hr/>                                  |

There were no changes to the shareholdings between 31 December 2025 and the date of signing the Financial Statements.

# WP Tormoon Investments Limited

*(formerly Spiritgaze Limited)*

## Directors' responsibilities

### *General responsibilities*

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements in the going concern basis unless it is inappropriate to presume
- that the company will continue business

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### *Directors' declaration on unaudited financial statements*

In relation to the financial statements as set out on pages 4 to 5:

- (a) 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.
- (b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ending 31 December 2025.

On behalf of the board

**David Kelleher**  
Director

**Mark O'Brien**  
Director

**06 March 2026**

# WP Tormoon Investments Limited

(formerly Spiritgaze Limited)

## Balance sheet

as at 31 December 2025 (abridged)

|   | Notes | 2025<br>€    |
|---|-------|--------------|
| <b>Fixed assets</b>                                   |       |              |
| Financial assets                                      |       | 400          |
| <b>Current assets</b>                                 |       |              |
| Other debtors   | 2     | 3,650,100    |
| <b>Creditors: amounts falling due within one year</b> |       | (3,646,750)  |
| <b>Net Current Assets</b>                             |       | <u>3,350</u> |
| <b>Net Assets</b>                                     |       | <u>3,750</u> |
| <b>Capital and reserves</b>                           |       |              |
| Called up share capital                               | 3     | 3,750        |
| Profit and loss account                               |       | -            |
|   |       | <u>3,750</u> |

We, as Directors of WP Tormoon Investments 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, 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,
- 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:

**David Kelleher**  
Director

**Mark O'Brien**  
Director

**06 March 2026**

# WP Tormoon Investments Limited

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## Notes

forming part of the financial statements

### 1 Statement of accounting policies

#### *Basis of preparation*

The financial statements have been prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board as promulgated by the Institute of Chartered Accountants in Ireland.

### 2 Debtors

|                                 | <b>2025</b>             |
|---------------------------------|-------------------------|
|                                 | <b>€</b>                |
| Amounts owed by group companies | 3,650,000               |
| Other debtors                   | 100                     |
|                                 | <u><b>3,650,100</b></u> |

### 3 Share capital

|   | <b>2025</b>                        |
|---|------------------------------------|
|   | <b>€</b>                           |
| <i>Authorised:</i>                        |                                    |
| 1,000,000 A Ordinary shares of €1.00 each | 1,000,000                          |
| 1,000,000 B Ordinary shares of €1.00 each | 1,000,000                          |
| 1,000,000 C Ordinary shares of €1.00 each | 1,000,000                          |
|   | <u><u>                    </u></u> |
|   | <b>€</b>                           |
| <i>Allotted, issued and fully paid:</i>   |                                    |
| 1,100 A Ordinary shares of €1.00 each     | 1,100                              |
| 2,550 B Ordinary shares of €1.00 each     | 2,550                              |
| 100 C Ordinary shares of €1.00 each       | 100                                |
|   | <u><u>                    </u></u> |