

Company registration number: 695597

Wave Retail Limited

**Unaudited abridged financial statements
for the financial year ended 30 June 2025**

Wave Retail Limited
Financial year ended 30 June 2025

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Wave Retail Limited
Financial year ended 30 June 2025

Directors and other information

Director	Mr Akashdeep Singh Kashyap
Secretary	Ms. Namrita Kaur
Company number	695597
Registered office	Ballaghaweary Kilsallaghan Meath K67R821
Accountants	Jones & Associates Accountants Limited 15 Killegland Street Ashbourne County Meath

Wave Retail Limited

**Unaudited balance sheet
As at 30 June 2025**

	€	€
Current assets	100	100
Net current assets	<u>100</u>	<u>100</u>
Total assets less current liabilities	100	100
Net assets	<u><u>100</u></u>	<u><u>100</u></u>
Capital and reserves	<u><u>100</u></u>	<u><u>100</u></u>

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

I, as director of Wave Retail 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 section 358 of the Companies Act 2014 are satisfied;
- (c) 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);
- (d) 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the director of the company on 12 March 2026 and signed by:

Mr Akashdeep Singh Kashyap
Director

Wave Retail Limited

Notes to the unaudited abridged financial statements Financial year ended 30 June 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Ballaghaweary, Kilsallaghan, Meath, K67R821. The company has never traded.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

The following accounting policies have been applied in dealing with items which are considered material in relation to the company's unaudited financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

The unaudited financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

Going concern

The director has given due consideration to the current and possible future circumstances, including principal risks and uncertainties of the company's business and the environment in which the company operates. The director confirms that he is satisfied that the company has adequate resources to continue to operate for the foreseeable future. With the foregoing in mind the director has a reasonable expectation that the company will continue in operational existence for the foreseeable future. For this reason the company continues to adopt the going concern basis in preparing its unaudited financial statements. The financial statements do not include any adjustments that would result in the non-achievement and non-performance of those matters noted above.

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial year or prior financial period and therefore no profit and loss account is presented within these financial statements. There have been no movements in equity during the current financial year or prior financial period.

Wave Retail Limited

Notes to the unaudited abridged financial statements (continued) Financial year ended 30 June 2025

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.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.

4. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	€	€
At the start of the financial year	100	100
At the end of the financial year	100	100

Disclosure for each director or other person is as follows:

Mr. Akashdeep Singh Kashyap

	€	€
At the start of the financial year	100	100
At the end of the financial year	100	100