

Company Registration Number: 723657

Wolburg Business Services Limited
Unaudited Financial Statements
For the financial year ended 31 December 2025

Wolburg Business Services Limited

CONTENTS	Pages
Director and Other Information	3
Directors' Report	4
Profit and Loss Account	5
Balance Sheet	6
Notes to the Financial Statements	7 - 8

Wolburg Business Services Limited

DIRECTOR AND OTHER INFORMATION

Director Elias Marcelino Ngoma

Company Secretary Denise Bruna

Company Registration Number 723657

Registered Office 6 Fern Road
Sandyford Dublin 18
Ireland

Wolburg Business Services Limited

DIRECTORS' REPORT

For the financial year ended 31 December 2025

The directors present their report and the unaudited financial statements of Wolburg Business Services Limited for the financial year ended 31 December 2025.

Principal Activity and Review of the Business

The principal activity of the company during the financial year was the provision of business services.

The company traded during the financial year.

The results for the year and the financial position of the company at the end of the financial year are set out in the accompanying financial statements.

Directors

The director who served during the financial year was:

Elias Marcelino Ngoma

There were no changes in directors during the year.

Accounting Records

The directors believe that they have complied with the requirements of Sections 281 to 285 of the Companies Act 2014 regarding the keeping of adequate accounting records.

Events Since the Balance Sheet Date

There have been no significant events affecting the company since the end of the financial year.

Future Developments

The directors expect the company to continue trading and developing its business in the forthcoming financial year.

Wolburg Business Services Limited
PROFIT AND LOSS ACCOUNT
For the financial year ended 31 December 2025

	Dec 2025	Dec 2024
	€	€
Revenue	375,799.78	-
Less: Refunds given	(2,280.48)	-
Turnover	<u>373,519.30</u>	<u>-</u>
Administrative Expenses	(349,484.19)	-
Operating Profit	<u>26,315.59</u>	<u>-</u>
Profit Before Tax	26,315.59	-
Tax on Profit	0.00	-
Profit for the financial year	<u><u>26,315.59</u></u>	<u><u>-</u></u>

Wolburg Business Services Limited
BALANCE SHEET
As at 31 December 2025

	Dec 2025 €	Dec 2024 €
Current Assets		
Trade and other debtors	44,366.27	100
Cash at bank and in hand	3,136.35	-
Operating capital loan (receivable)	97,965.74	-
Total current assets	<u>145,468.36</u>	<u>100</u>
Non-Current Assets		
Sister company loan	221,491.96	-
Total non-current assets	<u>221,491.96</u>	<u>-</u>
Total Assets	<u>366,960.32</u>	<u>-</u>
Creditors: amounts falling due within one year		
Trade creditors	7,897.24	-
VAT payable	58,848.05	-
Other creditors	56,031.35	-
Total current liabilities	<u>122,776.64</u>	<u>-</u>
Net assets	<u>244,183.68</u>	<u>100</u>
Capital and Reserves		
Called-up share capital	100.00	100
Profit and loss account	244,083.68	-
Shareholders' funds	<u>244,183.68</u>	<u>100</u>

Statement of Compliance and Approval

The financial statements have been prepared in accordance with the **Companies Act 2014** and **FRS 102 – Section 1A (Small Companies)**.

The company is entitled to the exemption from audit under **Section 360 of the Companies Act 2014** and the directors have complied with the requirements of **Section 363 of the Companies Act 2014**.

The financial statements were approved by the Board of Directors on 30 January 2026 and signed on its behalf.

Elias Marcelino Ngoma
Elias Marcelino Ngoma

Director

Company Registration Number: 723657

Wolburg Business Services Limited

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2025

1. General Information

Wolburg Business Services Limited is a company limited by shares incorporated and registered in Ireland. The registered office and principal place of business is 6 Fern Road, Sandyford, Dublin 18, Ireland.

The financial statements are presented in Euro (€), which is the functional currency of the company.

2. Basis of Preparation and Accounting Policies

Statement of Compliance

The financial statements have been prepared in accordance with:

- Companies Act 2014
- FRS 102 – Section 1A (Small Companies)

The company qualifies for the **Small Companies Regime** under the Companies Act 2014 and has availed of the exemptions available to small companies.

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention.

The company had limited activity during the prior financial year and, accordingly, comparative figures for the year ended 31 December 2024 are minimal.

Revenue Recognition

Revenue represents income earned from the provision of business services and is recognised when the services are rendered.

Taxation

The tax charge for the financial year is €0 (2024: €0).

The company had unused trading losses brought forward which were utilised during the financial year. Accordingly, no corporation tax liability arose for the year ended 31 December 2025.

Trade and other debtors

Trade and other debtors are stated at amounts receivable less any provision for impairment.

The operating capital loan is expected to be recovered within twelve months from the balance sheet date and is therefore classified as a current asset.

Foreign currencies

Transactions denominated in foreign currencies are translated at the rates ruling at the date of the transaction. Monetary assets and liabilities are translated at the rates ruling at the balance sheet date, with exchange differences recognised in profit or loss.

3. Employees

The average number of persons employed (including directors) during the financial year was:

	Dec 2025	Dec 2024
Director	1	1
Employees	3	3
Total	4	4

4. Debtors

	Dec 2025	Dec 2024
	€	€
Trade and other debtors	44,366.27	-

5. Creditors: Amounts Falling Due Within One Year

	Dec 2025	Dec 2024
	€	€
Trade creditors	7,897.24	-
VAT payable	58,848.05	-
Other creditors	56,031.35	-
Total	122,776.64	-

6. Non-Current Assets

	Dec 2025	Dec 2024
	€	€
Sister company loan	221,491.96	-

The loan represents amounts due to the company from a sister company under common control.

The loan is unsecured, interest-free, and is not expected to be repaid within twelve months from the reporting date. Accordingly, it has been classified as a non-current asset.

7. Related Party Transactions

During the financial year, the company advanced funds to a sister company under common control.

The outstanding balance at 31 December 2025 amounted to €221,491.96 and is disclosed within non-current assets.

The loan is unsecured and interest-free. No interest income was recognised during the year.

8. Capital and Reserves

The profit and loss account represents accumulated retained earnings of the company as at 31 December 2025.

Called-up share capital consists of 100 ordinary shares of €1 each, fully paid.

9. Post-Balance Sheet Events

There have been no significant events affecting the company since the end of the financial year.

10. Approval of Financial Statements

The financial statements were approved by the Board of Directors on 30 January 2026 and signed on its behalf.

Company Registration Number: 723657

Wolburg Business Services Limited
Abridged Unaudited Financial Statements
For the financial year ended 31 December 2025

Wolburg Business Services Limited

CONTENTS	Pages
Director and Other Information	11
Balance Sheet	12
Notes to the Financial Statements	13 - 14

Wolburg Business Services Limited

DIRECTOR AND OTHER INFORMATION

Director	Elias Marcelino Ngoma
Company Secretary	Denise Bruna
Company Registration Number	723657
Registered Office	6 Fern Road Sandyford Dublin 18 Ireland

Wolburg Business Services Limited
BALANCE SHEET
As at 31 December 2025

	Dec 2025	Dec 2024
	€	€
Non-Current Assets		
Sister company loan	221,491.96	-
Total non-current assets	<u>221,491.96</u>	<u>-</u>
Current Assets		
Trade and other debtors	44,366.27	100.00
Cash at bank and in hand	3,136.35	-
Operating capital loan (receivable)	97,965.74	-
Total current assets	<u>145,468.36</u>	<u>100.00</u>
Creditors: amounts falling due within one year		
Trade creditors	7,897.24	-
VAT payable	58,848.05	-
Other creditors	56,031.35	-
Total creditors	<u>122,776.64</u>	<u>-</u>
Net Current Assets	<u>22,691.72</u>	<u>100.00</u>
Total Assets Less Current Liabilities	<u>244,183.68</u>	<u>-</u>
Capital and Reserves		
Called-up share capital	100.00	100.00
Profit and loss account	244,083.68	-
Shareholders' funds	<u>244,183.68</u>	<u>100.00</u>

Statements Required by the Companies Act 2014

The company is entitled to the exemption from audit under Section 360 of the Companies Act 2014 and the directors have complied with the requirements of Section 363 of the Companies Act 2014.

The abridged financial statements have been prepared in accordance with Section 352 of the Companies Act 2014 and are consistent with the full unaudited financial statements.

The financial statements were approved by the Board of Directors on 30 January 2026 and signed on its behalf.

Elias Marcelino Ngoma

Elias Marcelino Ngoma

Director

Company Registration Number: 723657

Wolburg Business Services Limited

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2025

1. General Information

Wolburg Business Services Limited is a company limited by shares, incorporated and registered in Ireland.

The registered office of the company is **6 Fern Road, Sandyford, Dublin 18, Ireland**.

The abridged financial statements are presented in **Euro (€)**, which is the functional currency of the company.

2. Basis of Preparation

The abridged financial statements have been prepared in accordance with **Section 352 of the Companies Act 2014**.

They are **consistent with the full unaudited financial statements** of the company for the financial year ended 31 December 2025, which were prepared in accordance with the **Companies Act 2014** and **FRS 102 – Section 1A (Small Companies)**.

The abridged financial statements do not include the Profit and Loss Account or the Directors' Report, as permitted under the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention.

The company had limited activity during the prior financial year and, accordingly, comparative figures for the year ended 31 December 2024 are minimal.

Revenue Recognition

Revenue represents income earned from the provision of business services and is recognised when the services are rendered.

Taxation

The tax charge for the financial year is €0 (2024: €0).

The company had unused trading losses brought forward which were utilised during the financial year. Accordingly, no corporation tax liability arose for the year ended 31 December 2025.

Trade and other debtors

Trade and other debtors are stated at amounts receivable less any provision for impairment.

The operating capital loan is expected to be recovered within twelve months from the balance sheet date and is therefore classified as a current asset.

Foreign currencies

Transactions denominated in foreign currencies are translated at the rates ruling at the date of the transaction. Monetary assets and liabilities are translated at the rates ruling at the balance sheet date, with exchange differences recognised in profit or loss.

3. Employees

The average number of persons employed (including directors) during the financial year was:

	Dec 2025	Dec 2024
Director	1	1
Employees	3	3
Total	4	4

4. Debtors

	€
Trade and other debtors	44,366.27

5. Fixed Assets

The company's non-current assets consist of a loan due from a sister company under common control.

The loan is unsecured, interest-free, and is not expected to be repaid within twelve months from the balance sheet date. Accordingly, it has been classified as a non-current asset.

6. Related Party Transactions

During the financial year, the company advanced funds to a sister company under common control.

The outstanding balance at 31 December 2025 amounted to €221,491.96 and is disclosed within non-current assets.

The loan is unsecured and interest-free. No interest income was recognised during the year.

7. Creditors: Amounts Falling Due Within One Year

Creditors falling due within one year comprise trade creditors, VAT payable, and other creditors, as disclosed in the abridged balance sheet.

8. Capital and Reserves

The profit and loss account represents accumulated retained earnings of the company as at 31 December 2025.

Called-up share capital consists of 100 ordinary shares of €1 each, fully paid.

9. Post-Balance Sheet Events

There have been no significant events affecting the company since the end of the financial year.

10. Approval of Financial Statements

The financial statements were approved by the Board of Directors on 30 January 2026 and signed on its behalf.