

Company registration number: 723516

Vintage Box Ireland Limited

Unaudited abridged financial statements

for the financial year ended 31st December 2025

Vintage Box Ireland Limited

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Vintage Box Ireland Limited

Directors and other information

Director	Vlad Constantin Parascan Andreea Valentina Corcoz
Secretary	Vlad Constantin Parascan
Company number	723516
Registered office	Apartment 603, Tramco Brewery 121-125 Rathmines Road Lower Dublin 6
Accountants	Dymax Fintech Limited Rathleek Dunboyne, Co. Meath
Bankers	Bank of Ireland Ranelagh Dublin 6

Vintage Box Ireland Limited

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they has elected to prepare the financial statements in accordance with FRS 105. The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable him to ensure that the financial statements comply with the Companies Act 2014. They has general responsibility for taking such steps as are reasonably open to him to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Vlad Constantin Parascan
Director

Andreea Valentina Corcoz
Director

Date: 11th March 2026

Vintage Box Ireland Limited
Accountants' Report to the directors
on the Unaudited financial statements of Vintage Box Ireland Limited

In accordance with the instructions given to us, we have compiled without carrying out an audit, the financial statements of Vintage Box Ireland Limited which comprise the Profit and Loss Account, the Balance Sheet and the related notes of Vintage Box Ireland Limited from the accounting records and information and explanations you have given to us.

This report is made to the Company's directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Directors, as a body, for our work, or for this report.

Respective responsibilities of directors and accountants

The company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2025 and its loss for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014. It is our responsibility to compile the financial statements of Vintage Box Ireland Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies – ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services – Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements

You have acknowledged on the balance sheet for the year ended 31st December 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that 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 under the Companies Acts 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

Dymax Fintech Limited
Rathleek, Dunboyne
Co. Meath

Date: 11th March 2026

Vintage Box Ireland Limited
Balance Sheet
As at 31st December 2025

Note	Year Ended 31/12/2025 €	Period Ended 31/12/2024 €
Current Assets	10,700	10,700
Cash at bank and in hand	<u>440</u> 11,140	<u>551</u> 11,251
Creditors: amounts falling due within one year	(14,968)	(13,560)
	=====	=====
Net Assets less current liabilities	(3,828) =====	(2,309) =====
Capital and reserves		
Called up share capital presented as equity	100	100
Profit and loss account	(3,928)	(2,409)
	=====	=====
	(3,828) =====	(2,309) =====

We, as directors of **Vintage Box Ireland 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 is complied with,

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

(d) 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 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

(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 provisions applicable to companies subject to the micro entities regime and in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to the Micro Entities Regime'.

These abridged financial statements were approved by the board of directors on 11th March 2026 and signed on behalf of the board by:

Vlad Constantin Parascan
Director

Andreea Valentina Corcoz
Director

Date: 11th March 2026

Vintage Box Ireland Limited
Notes to the abridged financial statements
Financial year ended 31st December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Apartment 603, Tramco Brewery 121-125 Rathmines Road Lower Dublin 6

Basis of preparation

The financial statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including the Financial reporting Standard applicable to the Micro-Entities Regime - "FRS 105" and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

The company had an excess of liabilities over assets of € 3,828 at 31st December 2025. The board of directors has advanced monies to the company total amounting to € 9,888 at 31st December 2025. The board of directors indicated that they will not seek repayment of this amount until such time as the company is in a position to do so. On this basis the Directors considers it appropriate to prepare the financial statements on a going concern basis.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, 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.

Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Vintage Box Ireland Limited
Notes to the abridged financial statements
Financial year ended 31st December 2025

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

2. Appropriations of profit and loss account

	2025	2024
	€	€
Profit and loss reserves brought forward at 01 st January 2025	(2,409)	(3,862)
(loss)/Profit for the year	(1,519)	1,453
Profit and loss reserves at 31 st December 2025	<u>(3,928)</u> =====	<u>(2,409)</u> =====