| Component: (Network and Hypercube) | |
|---|---|
| Network | [110] General information (http://luca.pacioli.ai/report/role/GeneralInformation) |
| Hypercube | General Information [hypercube] |

| Reporting Entity [Aspect] | 1111111 | http://example.gov/id |
|---|---|

| | Period [Aspect] |
|---|---|
| Concept [Aspect] | 2025-01-01 | 2025-12-31 |
| **Disclosure of general information about financial statements [set]** | |
| Name of reporting entity or other means of identification | XYZ Group |
| Description of nature of financial statements | Consolidated statement of comprehensive income and retained earnings for the year ended 31 December 2025. |
| Date of end of reporting period | 2025-12-31 |
| Period covered by financial statements | Year ended December 31, 2025 with comparable information. |
| Description of presentation currency | Euros |
| Level of rounding used in financial statements | Information is rounded to the nearest Euro. |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [120] Income statement, by function (http://luca.pacioli.ai/report/role/IncomeStatementByFunction) |
| Hypercube | Implied |

| Reporting Entity [Aspect] | 1111111 | http://example.gov/id |
|---|---|

| | Period [Aspect] | |
|---|---|---|
| **Concept [Aspect]** | **2025-01-01 \| 2025-12-31** | **2024-01-01 \| 2024-12-31** |
| **Profit or loss [abstract]** | | |
| **Profit (loss) [roll up]** | | |
| Revenue | € 6,863,545 | € 5,808,653 |
| Cost of sales | (5,178,530) | (4,422,575) |
| Gross profit | 1,685,015 | 1,386,078 |
| Other income | 88,850 | 25,000 |
| Distribution costs | (175,550) | (156,800) |
| Administrative expenses | (810,230) | (660,389) |
| Other expenses, by function | (106,763) | (100,030) |
| Finance costs | (26,366) | (36,712) |
| Profit (loss) before tax | 654,956 | 457,147 |
| Tax expense (income), continuing operations | 270,250 | 189,559 |
| Profit (loss) from continuing operations | 384,706 | 267,588 |
| Profit (loss) from discontinued operations | 0 | 0 |
| Profit (loss) | € 384,706 | € 267,588 |
| **Profit (loss), attributable to [set]** | | |
| Profit (loss), attributable to owners of parent | 384,706 | 267,588 |
| Profit (loss), attributable to non-controlling interests | 0 | 0 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [125] Statement of comprehensive income (http://luca.pacioli.ai/report/role/StatementOfComprehensiveIncome) |
| Hypercube | Implied |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] | |
|---|---|---|
| **Concept [Aspect]** | **2025-01-01 \| 2025-12-31** | **2024-01-01 \| 2024-12-31** |
| **Statement of comprehensive income [abstract]** | | |
| **Comprehensive income [roll up]** | | |
| Profit (loss) | € 384,706 | € 267,588 |
| Other comprehensive income | 0 | 0 |
| Total comprehensive income | € 384,706 | € 267,588 |
| **Comprehensive income attributable to [set]** | | |
| Comprehensive income, attributable to owners of parent | 384,706 | 267,588 |
| Comprehensive income, attributable to non-controlling interests | 0 | 0 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [130] Balance Sheet (http://luca.pacioli.ai/report/role/BalanceSheet) |
| Hypercube | Implied |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | | |
|---|---|---|---|
| | 2025-12-31 | 2024-12-31 | 2023-12-31 |
| **Statement of financial position [abstract]** | | | |
| **Assets [roll up]** | | | |
| **Current assets [roll up]** | | | |
| Cash and cash equivalents | € 28,700 | € 22,075 | € 18,478 |
| Trade and other current receivables | 585,548 | 573,862 | 521,234 |
| Current inventories | 57,381 | 47,920 | 45,050 |
| Total current assets | 671,629 | 643,857 | 584,762 |
| **Non-current assets [roll up]** | | | |
| Investments in associates | 107,500 | 107,500 | 107,500 |
| Property, plant and equipment | 2,549,945 | 2,401,455 | 2,186,002 |
| Intangible assets other than goodwill | (a) 850 | 2,550 | 4,250 |
| Deferred tax assets | 4,309 | 2,912 | 2,155 |
| Total non-current assets | 2,662,604 | 2,514,417 | 2,299,907 |
| Total assets | € 3,334,233 | € 3,158,274 | € 2,884,669 |
| **Equity and liabilities [roll up]** | | | |
| **Liabilities [roll up]** | | | |
| **Current liabilities [roll up]** | | | |
| **Current provisions [roll up]** | | | |
| Current provisions for employee benefits | € 4,944 | € 4,754 | € 4,571 |
| Other current provisions | 4,200 | 5,040 | 2,000 |
| Total current provisions | 9,144 | 9,794 | 6,571 |
| Trade and other current payables | 433,480 | 421,720 | 412,690 |
| Current tax liabilities, current | 271,647 | 190,316 | 173,211 |
| Other current financial liabilities | 83,600 | 115,507 | 20,435 |
| Other current non-financial liabilities | 21,461 | 19,884 | 18,423 |
| Total current liabilities | 819,332 | 757,221 | 631,330 |
| **Non-current liabilities [roll up]** | | | |
| **Non-current provisions [roll up]** | | | |
| Non-current provisions for employee benefits | 5,679 | 5,076 | 5,066 |
| Other non-current provisions | 0 | 0 | 0 |
| Total non-current provisions | 5,679 | 5,076 | 5,066 |
| Other non-current financial liabilities | 50,000 | 150,000 | 150,000 |
| Other non-current non-financial liabilities | 23,163 | 44,624 | 64,508 |
| Total non-current liabilities | 78,842 | 199,700 | 219,574 |

| Concept [Aspect] | Period [Aspect] | | |
|---|---|---|---|
| | 2025-12-31 | 2024-12-31 | 2023-12-31 |
| Total liabilities | 898,174 | 956,921 | 850,904 |
| **Equity [roll up]** | | | |
| Issued capital | 30,000 | 30,000 | 30,000 |
| Retained earnings | 2,406,059 | 2,171,353 | 2,003,765 |
| Total equity attributable to owners of parent | 2,436,059 | 2,201,353 | 2,033,765 |
| Non-controlling interests | 0 | 0 | 0 |
| Total equity | 2,436,059 | 2,201,353 | 2,033,765 |
| Total equity and liabilities | € 3,334,233 | € 3,158,274 | € 2,884,669 |

(a)

If the entity classifies its expenses by nature in its income statement, this would say 'included in depreciation and amortisation expense'.

| Component: (Network and Hypercube) | |
|---|---|
| Network | [140] Statement of changes in equity (http://luca.pacioli.ai/report/role/StatementOfChangesInEquity) |
| Hypercube | Statement of changes in equity [table] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | | | | | |
|---|---|---|---|---|---|---|
| | 2025-01-01 \| 2025-12-31 | | | 2024-01-01 \| 2024-12-31 | | |
| | Components of equity [axis] | | | Components of equity [axis] | | |
| | Issued capital [member] | Retained earnings [member] | Equity [member] | Issued capital [member] | Retained earnings [member] | Equity [m |
| **Changes in equity [roll forward]** | | | | | | |
| Equity at beginning of period | € 30,000 | € 2,171,353 | € 2,201,353 | € 30,000 | € 2,003,765 | € 2 |
| Profit (loss) | 0 | 384,706 | 384,706 | 0 | 267,588 | |
| Other comprehensive income | 0 | 0 | 0 | 0 | 0 | |
| Dividends recognised as distributions to owners | 0 | (150,000) | (150,000) | 0 | (100,000) | ( |
| Equity at end of period | € 30,000 | € 2,406,059 | € 2,436,059 | € 30,000 | € 2,171,353 | € 2 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [150] Statement of cash flows (http://luca.pacioli.ai/report/role/StatementOfCashFlows) |
| Hypercube | Implied |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | |
|---|---|---|
| | 2025-01-01 \| 2025-12-31 | 2024-01-01 \| 2024-12-31 |
| **Statement of cash flows [abstract]** | | |
| **Increase (decrease) in cash and cash equivalents [roll up]** | | |
| **Increase (decrease) in cash and cash equivalents before effect of exchange rate changes [roll up]** | | |
| **Cash flows from (used in) operating activities [roll up]** | | |
| Profit (loss) | € 384,706 | € 267,588 |
| **Adjustments to reconcile profit (loss) [abstract]** | | |
| Adjustments for non-cash income tax expense | € 79,934 | € 16,348 |
| Adjustments for non-cash finance costs | 800 | 1,200 |
| Adjustments for decrease (increase) in inventories | (9,461) | (2,870) |
| Adjustments for decrease (increase) in trade accounts receivable | (11,686) | (52,628) |
| Adjustments for increase (decrease) in trade accounts payable | 10,120 | 10,870 |
| Adjustments for depreciation and amortisation expense | 270,360 | 219,547 |
| Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss | 31,700 | 1,700 |
| Adjustments for provisions | 793 | 193 |
| Total adjustments to reconcile profit (loss) | 372,560 | 194,360 |
| Other inflows (outflows) of cash | (63,850) | 0 |
| Cash flows from (used in) operating activities | 693,416 | 461,948 |
| **Cash flows from (used in) investing activities [roll up]** | | |
| Proceeds from sales of property, plant and equipment | 100,000 | 0 |
| Purchase of property, plant and equipment, classified as investing activities | 485,000 | 435,000 |
| Cash flows from (used in) investing activities | (385,000) | (435,000) |
| **Cash flows from (used in) financing activities [roll up]** | | |
| Repayments of borrowings, classified as financing activities | 100,000 | 0 |
| Payments of finance lease liabilities, classified as financing activities | 19,884 | 18,423 |
| Dividends paid, classified as financing activities | 150,000 | 100,000 |
| Cash flows from (used in) financing activities | (269,884) | (118,423) |
| Increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 38,532 | (91,475) |
| Effect of exchange rate changes on cash and cash equivalents | 0 | 0 |

| Concept [Aspect] | Period [Aspect] | |
| --- | --- | --- |
| | 2025-01-01 \| 2025-12-31 | 2024-01-01 \| 2024-12-31 |
| Increase (decrease) in cash and cash equivalents | € 38,532 | € (91,475) |
| **Cash and cash equivalents [roll forward]** | | |
| Cash and cash equivalents at beginning of period | € 22,075 | € 18,478 |
| Increase (decrease) in cash and cash equivalents | 38,532 | (91,475) |
| Cash and cash equivalents at end of period | € 28,700 | € 22,075 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [210] Notes - Nature of Business<br>(http://luca.pacioli.ai/report/role/NatureOfBusiness) |
| Hypercube | Nature of Business [Hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] |
|---|---|
| **Concept [Aspect]** | **2025-01-01 \| 2025-12-31** |
| **Nature of Business [Set]** | |
| Description of nature of entity's operations and principal activities | XYZ (Holdings) Limited (the Company) is a limited company incorporated in A Land. The address of its registered office and principal place of business is 1 Hauptbanhof Strasse, Heidelberg, Germany. XYZ Group consists of the Company and its wholly-owned subsidiary XYZ ( Trading) Limited . Their principal activities are the manufacture and sale of candles. |
| Name of ultimate parent of group | XYZ Group |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [220] Notes - Basis of Presentation (http://luca.pacioli.ai/report/role/BasisOfPresentation) |
| Hypercube | Basis of Presentation [Hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] |
|---|---|
| **Concept [Aspect]** | **2025-01-01 \| 2025-12-31** |
| Statement of IFRS Compliance | These consolidated financial statements have been prepared in accordance with the *International Financial Reporting Standard for Small and Medium-sized Entities* issued by the International Accounting Standards Board. They are presented in Euros (EUR). |
| **Basis of Presentation [Set]** | |
| Explanation of sources of estimation uncertainty with significant risk of causing material adjustment | In determining the liability for long-service payments, management must make an estimate of salary increases over the following five years, the discount rate for the next five years to use in the present value calculation, and the number of employees expected to leave before they receive the benefits. |
| Basis of consolidation | The consolidated financial statements incorporate the financial statements of the Company and its wholly-owned subsidiary. All intragroup transactions, balances, income and expenses are eliminated. |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [230] Notes - Significant Accounting Policies (http://luca.pacioli.ai/report/role/SignificantAccountingPolicies) |
| Hypercube | Significant accounting policies [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] |
|---|---|
| **Concept [Aspect]** | **2025-01-01 \| 2025-12-31** |
| Investment in associates policies [text block] | Investments in associates are accounted for at cost less any accumulated impairment losses.<br><br>Dividend income from investments in associates is recognised when the Group's right to receive payment has been established. It is included in other income. |
| Description of accounting policy for recognition of revenue [text block] | Revenue from sales of goods is recognised when the goods are delivered and title has passed. Royalty revenue from licensing candle-making patents for use by others is recognised in accordance with the relevant licence agreements. Revenue is measured at the fair value of the consideration received or receivable, net of discounts and sales-related taxes collected on behalf of the government of A Land. |
| Borrowing costs policies [text block] | All borrowing costs are recognised in profit or loss in the period in which they are incurred. |

| | Period [Aspect] |
|---|---|
| **Concept [Aspect]** | **2025-01-01 \| 2025-12-31** |
| Income tax policies [text block] | Income tax expense represents the sum of the tax currently payable and deferred tax.<br><br>The tax currently payable is based on taxable profit for the year.<br><br>Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the financial statements and their corresponding tax bases (known as temporary differences). Deferred tax liabilities are generally recognised for all temporary differences that will result in taxable amounts in determining taxable profit (tax loss) of future periods when the carrying amount of the asset or liability is recovered or settled (taxable temporary differences). Deferred tax assets are generally recognised for all temporary differences that will result in amounts that are deductible in determining taxable profit (tax loss) of future periods when the carrying amount of the asset or liability is recovered or settled (deductible temporary differences)—but only to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.<br><br>The carrying amount of deferred tax assets is reviewed at each reporting date and is adjusted to reflect the current assessment of future taxable profits. Any adjustments are recognised in profit or loss.<br><br>Deferred tax is calculated at the tax rates that are expected to apply to the taxable profit (tax loss) of the periods in which it expects the deferred tax asset to be realised or the deferred tax liability to be settled, on the basis of tax rates that have been enacted or substantively enacted by the end of the reporting period. |
| Property, plant, and equipment policies [text block] | Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.<br><br>Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following annual rates are used for the depreciation of property, plant and equipment:<br><br>• Buildings    2 percent<br>• Fixtures and equipment    10–30 percent<br><br>If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations. |
| Intangible assets policies [text block] | Intangible assets are purchased computer software that is stated at cost less accumulated depreciation and any accumulated impairment losses. It is amortised over its estimated life of five years using the straight-line method. If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new expectations. |

| Concept [Aspect] | Period [Aspect] |
| --- | --- |
| | 2025-01-01 \| 2025-12-31 |
| Impairment of assets policies [text block] | At each reporting date, property, plant and equipment, intangible assets and investments in associates are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount and an impairment loss is recognised immediately in profit or loss.<br><br>Similarly, at each reporting date, inventories are assessed for impairment by comparing the carrying amount of each item of inventory (or group of similar items) with its selling price less costs to complete and sell. If an item of inventory (or group of similar items) is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in profit or loss.<br><br>If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount (selling price less costs to complete and sell, in the case of inventories), but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (group of related assets) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss. |
| Lease policies [text block] | Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the leased asset to the Group. All other leases are classified as operating leases.<br><br>Rights to assets held under finance leases are recognised as assets of the Group at the fair value of the leased property (or, if lower, the present value of minimum lease payments) at the inception of the lease. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are deducted in measuring profit or loss. Assets held under finance leases are included in property, plant and equipment, and depreciated and assessed for impairment losses in the same way as owned assets.<br><br>Rentals payable under operating leases are charged to profit or loss on a straight-line basis over the term of the relevant lease. |
| Inventories policies [text block] | Inventories are stated at the lower of cost and selling price less costs to complete and sell. Cost is calculated using the first-in, first-out (FIFO) method. |

| Concept [Aspect] | Period [Aspect] |
| --- | --- |
| | 2025-01-01 \| 2025-12-31 |
| Trade and other receivables policies [text block] | Most sales are made on the basis of normal credit terms and the receivables do not bear interest. Where credit is extended beyond normal credit terms, receivables are measured at amortised cost using the effective interest method. At the end of each reporting period, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in profit or loss. |
| Trade payables policies [text block] | Trade payables are obligations on the basis of normal credit terms and do not bear interest. Trade payables denominated in a foreign currency are translated into CU using the exchange rate at the reporting date. Foreign exchange gains or losses are included in other income or other expenses. |
| Bank loans and overdrafts policies [text block] | Interest expense is recognised on the basis of the effective interest method and is included in finance costs. |
| Employee benefits policies [text block] | The liability for employee benefit obligations relates to government-mandated long-service payments. All full-time staff, excluding directors, are covered by the programme. A payment is made of 5 per cent of salary (as determined for the twelve months before the payment) at the end of each of five years of employment. The payment is made as part of the December payroll in the fifth year. The Group does not fund this obligation in advance.<br><br>The Group's cost and obligation to make long-service payments to employees are recognised during the employees' periods of service. The cost and obligation are measured using the projected unit credit method, assuming a 4 per cent average annual salary increase, with employee turnover based on the Group's recent experience, discounted using the current market yield for high quality corporate bonds. |
| Provision for warranty obligations [text block] | All goods sold by the Group are warranted to be free of manufacturing defects for a period of one year. Goods are repaired or replaced at the Group's option. When revenue is recognised, a provision is made for the estimated cost of the warranty obligation. |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [240] Notes - Property, plant and equipment - Depreciation (http://luca.pacioli.ai/report/role/PropertyPlantAndEquipmentDepreciation) |
| Hypercube | Property, plant and equipment [table] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] | | |
|---|---|---|---|
| | **2025-01-01 \| 2025-12-31** | | |
| | **Classes of property, plant and equipment [axis]** | | |
| **Concept [Aspect]** | **Buildings [member]** | **Fixtures and fittings [member]** | **Property, plant and equipment [member]** |
| **Property, plant, and equipment details [set]** | | | |
| Measurement bases, property, plant and equipment | Cost less accumulated depreciation and impairment losses | Cost less accumulated depreciation and impairment losses | EMPTY |
| Depreciation method, property, plant and equipment | Straight line | Straight line | EMPTY |
| Useful lives or depreciation rates, property, plant and equipment | 2 percent per year | 10 to 30 percent per year | EMPTY |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [303] Notes - Restrictions (http://luca.pacioli.ai/report/role/Restrictions) |
| Hypercube | Restrictions [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] |
|---|---|
| **Concept [Aspect]** | **2025-01-01 \| 2025-12-31** |
| Restrictions on payment of dividends [text block] | Under the terms of the bank loan and bank overdraft agreements, dividends cannot be paid to the extent that they would reduce the balance of retained earnings below the sum of the outstanding balance of the bank loan and the bank overdraft. |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [305] Notes - Disaggregation of Revenue (http://luca.pacioli.ai/report/role/DisaggregationOfRevenue) |
| Hypercube | Implied |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | |
|---|---|---|
| | 2025-01-01 \| 2025-12-31 | 2024-01-01 \| 2024-12-31 |
| **Analysis of income and expense [abstract]** | | |
| **Revenue [roll up]** | | |
| Revenue from sale of goods | € 6,743,545 | € 5,688,653 |
| Royalty income | 120,000 | 120,000 |
| Total revenue | € 6,863,545 | € 5,808,653 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [306] Notes - Disaggregation of Other Income<br>(http://luca.pacioli.ai/report/role/DisaggregationOfOtherIncome) |
| Hypercube | Implied |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | |
|---|---|---|
| | 2025-01-01 \| 2025-12-31 | 2024-01-01 \| 2024-12-31 |
| **Analysis of other income [abstract]** | | |
| **Other Income [roll up]** | | |
| Dividends received from associate | € 25,000 | € 25,000 |
| Gain on disposal of property, plant, and equipment | 63,850 | 0 |
| Total other income | € 88,850 | € 25,000 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [307] Notes - Disaggregation of Finance Costs (http://luca.pacioli.ai/report/role/DisaggregationOfFinanceCosts) |
| Hypercube | Implied |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | |
|---|---|---|
| | 2025-01-01 \| 2025-12-31 | 2024-01-01 \| 2024-12-31 |
| **Finance costs [roll up]** | | |
| Interest expense on bank loans and overdrafts | (21,250) | (30,135) |
| Interest expense on finance leases | (5,116) | (6,577) |
| Finance costs | € (26,366) | € (36,712) |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [308] Notes - Disaggregation of Profit Before Tax (http://luca.pacioli.ai/report/role/DisaggregationOfProfitBeforeTax) |
| Hypercube | Profit before tax [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | |
|---|---|---|
| | 2025-01-01 \| 2025-12-31 | 2024-01-01 \| 2024-12-31 |
| **Profit before tax [set]** | | |
| Cost of inventories recognised as expense during period | 5,178,530 | 4,422,575 |
| Research and development expense | (a) 31,620 | (d) 22,778 |
| Foreign exchange loss on trade payables | (b) 1,000 | (e) 0 |
| Warranty expense | (c) 5,260 | (f) 7,340 |

(a)
Included in other expenses
(b)
Included in other expenses
(c)
Included in other expenses
(d)
Included in other expenses
(e)
Included in cost of sales; If the entity classifies its expense by nature in its income statement, this would say 'included in raw materials and consumables used'.
(f) Included in cost of sales; If the entity classifies its expense by nature in its income statement, this would say 'included in raw materials and consumables used'.

| Component: (Network and Hypercube) | |
|---|---|
| Network | [309] Notes - Disaggregation of Income Tax Expense (http://luca.pacioli.ai/report/role/DisaggregationOfIncomeTaxExpense) |
| Hypercube | Income tax expense [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | |
|---|---|---|
| | 2025-01-01 \| 2025-12-31 | 2024-01-01 \| 2024-12-31 |
| **Income tax expense [roll up]** | | |
| Current tax | € 271,647 | € 190,316 |
| Deferred tax | (1,397) | (757) |
| Tax expense (income), continuing operations | € 270,250 | € 189,559 |
| Effective tax rate temporary [text block] | (This should be shown in tabular form, not as a narrative) Income tax is calculated at 40 per cent (2024: 40 per cent) of the estimated assessable profit for the year.<br><br>Income tax expense for the year 270,250 EUROS in 2025 (189,559 EUROS in 2024) differs from the amount that would result from applying the tax rate of 40 per cent (both 2025 and 2024) to profit before tax because, under the tax laws of A Land, some employee compensation expenses (20,670 EUROS in 2025 and 16,750 EUROS in 2024) that are recognised in measuring profit before tax are not tax-deductible. | |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [310] Notes - Disaggregation of Trade and Other Receivables (http://luca.pacioli.ai/report/role/DisaggregationOTradeAndOtherReceivables) |
| Hypercube | Trade and other receivables [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | | |
|---|---|---|---|
| | 2025-12-31 | 2024-12-31 | 2023-12-31 |
| **Trade and other receivables [roll up]** | | | |
| Trade receivables | € 528,788 | € 528,384 | |
| Prepayments | 56,760 | 45,478 | |
| Trade and other current receivables | € 585,548 | € 573,862 | € 521,234 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [311] Notes - Disaggregation of Inventories (http://luca.pacioli.ai/report/role/DisaggregationOfInventories) |
| Hypercube | Inventories [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | | |
|---|---|---|---|
| | 2025-12-31 | 2024-12-31 | 2023-12-31 |
| **Inventories [roll up]** | | | |
| Raw materials | € 42,601 | € 36,450 | |
| Work in progress | 1,140 | 900 | |
| Finished goods | 13,640 | 10,570 | |
| Current inventories | € 57,381 | € 47,920 | € 45,050 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [312] Notes - Investment in Associate (http://luca.pacioli.ai/report/role/InvestmentInAssociates) |
| Hypercube | Investment in associate [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | | |
|---|---|---|---|
| | 2025-01-01 \| 2025-12-31 | 2024-01-01 \| 2024-12-31 | 2023-12-31 |
| Investment in assocate explanatory [text block] | The Group owns 35 per cent of an associate whose shares are not publicly traded. | | |
| **Investment in associate [set]** | | | |
| Cost of investment in associate | 107,500 | 107,500 | 107,500 |
| Dividends received from associate | 25,000 | 25,000 | |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [313] Notes - Property, plant and equipment (http://luca.pacioli.ai/report/role/PropertyPlantAndEquipment) |
| Hypercube | Property, plant and equipment [table] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] | | | | | |
|---|---|---|---|---|---|---|
| | 2025-01-01 \| 2025-12-31 | | | | | |
| | Classes of property, plant and equipment [ax | | | | | |
| | Land and buildings [member] | | | Fixtures and fittings [member] | | |
| | Valuation [axis] | | | | | |
| Concept [Aspect] | Gross carrying amount [member] | Accumulated depreciation, amortisation and impairment [member] | Carrying amount [member] | Gross carrying amount [member] | Accumulated depreciation, amortisation and impairment [member] | Carrying [mem |
| Reconciliation of changes in property, plant and equipment [roll forward] | | | | | | |
| Property, plant and equipment at beginning of period | € 1,960,000 | € 390,000 | € 1,570,000 | € 1,102,045 | € 270,590 | € |
| Additions other than through business combinations, property, plant and equipment | 0 | 0 | 0 | 485,000 | 0 | |
| Depreciation, property, plant and equipment | 0 | 30,000 | (30,000) | 0 | 240,360 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | 0 | 0 | (30,000) | |
| Disposals, property, plant and equipment | 0 | 0 | 0 | (241,000) | 204,850 | |
| Property, plant and equipment at end of period | € 1,960,000 | € 420,000 | € 1,540,000 | € 1,346,045 | € 685,800 | € |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [313.1] Notes - Property, Plant, and Equipment Explanitory (http://luca.pacioli.ai/report/role/PropertyPlantAndEquipmentExplanitory) |
| Hypercube | Property, plant, and equipment [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] |
|---|---|
| Concept [Aspect] | 2025-01-01 \| 2025-12-31 |
| Restrictions on payment of dividends [text block] | During 2025 the Group noticed a significant decline in the efficiency of a major piece of equipment and so carried out a review of its recoverable amount. The review led to the recognition of an impairment loss of 30,000 Euros.<br><br>The carrying amount of the Group's fixtures and equipment includes an amount of 40,000 Euros (2024: 60,000 Euros) in respect of assets held under finance leases.<br><br>On 10 December 2025 the directors resolved to dispose of a machine. The machine's carrying amount of 1,472 Euros is included in fixtures and equipment at 31 December 2025, and trade payables includes the Group's remaining obligation of 1,550 Euros on the acquisition of this machine. Because the proceeds on disposal are expected to exceed the net carrying amount of the asset and related liability, no impairment loss has been recognised. |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [314] Notes - Intangible assets (http://luca.pacioli.ai/report/role/IntangibleAssets) |
| Hypercube | Intantible assets [table] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] | | | | | |
|---|---|---|---|---|---|---|
| | 2025-01-01 \| 2025-12-31 | | | | | |
| | Classes of intangible assets [axis] | | | | | |
| | Software [member] | | | Intangible assets other than goodwill [memb | | |
| | Valuation [axis] | | | | | |
| Concept [Aspect] | Gross carrying amount [member] | Accumulated depreciation, amortisation and impairment [member] | Carrying amount [member] | Gross carrying amount [member] | Accumulated depreciation, amortisation and impairment [member] | Carrying [mem |
| Reconciliation of changes in intangible assets [roll forward] | | | | | | |
| Intangible assets at beginning of period | € 8,500 | € 5,950 | € 2,550 | € 8,500 | € 5,950 | € |
| Additions | 0 | 0 | 0 | 0 | 0 | |
| Amortization | 0 | 1,700 | (1,700) | 0 | 1,700 | |
| Disposals | 0 | 0 | 0 | 0 | 0 | |
| Intangible assets at end of period | € 8,500 | € 7,650 | € 850 | € 8,500 | € 7,650 | € |

(a)
If the entity classifies its expenses by nature in its income statement, this would say 'included in depreciation and amortisation expense'.

| Component: (Network and Hypercube) | |
|---|---|
| Network | [315.1] Notes - Deferred Tax Explanitory (http://luca.pacioli.ai/report/role/DeferredTaxExplanitory) |
| Hypercube | Deferred Tax [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] |
|---|---|
| **Concept [Aspect]** | **2025-01-01 \| 2025-12-31** |
| Temporary difference, unused tax losses and unused tax credits [text block] | Differences between amounts recognised in the income statement and amounts reported to tax authorities in connection with investments in the subsidiary and associate are insignificant.<br><br>The deferred tax assets are the tax effects of expected future income tax benefits relating to:<br><br>(a) the long-service benefit (note 19), which will not be tax-deductible until the benefit is actually paid but has already been recognised as an expense in measuring the Group's profit for the year.<br><br>(b) the foreign exchange loss on trade payables, which will not be tax-deductible until the payables are settled but has already been recognised as an expense in measuring the Group's profit for the year.<br><br>Management considers it probable that taxable profits will be available against which the future income tax deductions can be utilised.<br><br>The deferred tax assets for the foreign exchange loss and the long-service benefits and the deferred tax liability for software relate to income tax in the same jurisdiction, and the law allows net settlement. Therefore, they have been offset in the statement of financial position. |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [315.2] Notes - Deferred Tax Roll Forward (http://luca.pacioli.ai/report/role/DeferredTaxRollForward) |
| Hypercube | Temporary differentes [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] | | | | | |
|---|---|---|---|---|---|---|
| | 2025-01-01 \| 2025-12-31 | | | | 2... | |
| | Temporary differences [axis] | | | | Temp... | |
| Concept [Aspect] | Software [member] | Foreign exchange loss [member] | Long-service benefit [member] | All temporary differences [member] | Software [member] | Foreign e... loss [m... |
| **Reconciliation of changes in deferred tax liability [roll forward]** | | | | | | |
| Deferred tax liability at beginning of period | € 1,020 | € 0 | € (3,932) | € (2,912) | € 1,700 | € |
| Charge (credit) to profit or loss for the year | 680 | 400 | 317 | 1,397 | 680 | |
| Deferred tax liability at end of period | € 340 | € (400) | € (4,249) | € (4,309) | € 1,020 | € |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [315.3] Notes - Disaggregation of Deferred Tax Assets (http://luca.pacioli.ai/report/role/DisaggregationOfDeferredTaxLiability) |
| Hypercube | Deferred tax assets [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | | |
|---|---|---|---|
| | 2025-12-31 | 2024-12-31 | 2023-12-31 |
| **Deferred tax assets [roll up]** | | | |
| Deferred tax liabilities | €            340 | €          1,020 | |
| Deferred tax asset | (4,309) | (2,912) | (2,155) |
| Deferred tax liability (asset) | €        (4,309) | €        (2,912) | €        (2,155) |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [316] Notes - Bank Overdraft and Loan<br>(http://luca.pacioli.ai/report/role/BankOverdraftAndLoan) |
| Hypercube | Bank overdraft and loan [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | | |
|---|---|---|---|
| | 2025-01-01 \| 2025-12-31 | 2024-12-31 | 2023-12-31 |
| **Bank overdraft and loan [roll up]** | | | |
| Bank overdraft | € 83,600 | € 115,507 | |
| Other non-current financial liabilities | 50,000 | 150,000 | 150,000 |
| Borrowings | € 133,600 | € 265,507 | |
| Financial instruments explanitory [text block] | The bank overdraft and loan are secured by a floating lien over land and buildings owned by the Group with a carrying amount of 266,000 Euros at 31 December 20X2 (412,000 Euros at 31 December 2024).<br><br>Interest is payable on the bank overdraft at 200 points above the London Interbank Borrowing Rate (LIBOR). Interest is payable on the seven-year bank loan at a fixed rate of 5 per cent of the principal amount. | | |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [317] Notes - Trade Payables<br>(http://luca.pacioli.ai/report/role/TradePayables) |
| Hypercube | Trade payables [hypercube] |

| Reporting Entity [Aspect] | 1111111 | http://example.gov/id |
|---|---|

| | Period [Aspect] |
|---|---|
| **Concept [Aspect]** | **2025-01-01 | 2025-12-31** |
| Trade payables explanitory [text block] | Trade payables at 31 December 2025 include 42,600 Euros denominated in foreign currencies (nil at 31 December 2024). |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [318] Notes - Provision for Warranty Obligations (http://luca.pacioli.ai/report/role/OtherProvisions) |
| Hypercube | Disclosure of other provisions [table] |

| Reporting Entity [Aspect] | 1111111 | http://example.gov/id |
|---|---|

| | Period [Aspect] | |
|---|---|---|
| | 2025-01-01 | 2025-12-31 | |
| | Classes of other provisions [axis] | |
| Concept [Aspect] | Warranty provision [member] | Other provisions [member] |
| Reconciliation of changes in other provisions [roll forward] | | |
| Other provisions at beginning of period | € 5,040 | € 5,040 |
| Additional provisions, other provisions | 5,260 | 5,260 |
| Provision used, other provisions | (6,100) | (6,100) |
| Other provisions at end of period | € 4,200 | € 4,200 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [318.1] Notes - Provision for Warranty Obligations - Current and Noncurrent (http://luca.pacioli.ai/report/role/ProvisionForWarrantyObligationsRollUp) |
| Hypercube | Implied |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | |
|---|---|---|
| | 2025-12-31 | 2024-12-31 |
| **Warranty provision [roll up]** | | |
| Non-current warranty provision | 0 | 0 |
| Current warranty provision | 4,200 | 5,040 |
| Total warranty provision | € 4,200 | € 5,040 |

| Component: (Network and Hypercube) | |
| --- | --- |
| Network | [319.1] Notes - Employee Benefit Obligation - Long-service Payments (http://luca.pacioli.ai/report/role/EmployeeBenefitObligationRollForward) |
| Hypercube | Disclosure of defined benefit plans [table] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
| --- | --- |
| Defined benefit plans [axis] | Defined benefit plans [member] |

| | Period [Aspect] |
| --- | --- |
| **Concept [Aspect]** | **2025-01-01 \| 2025-12-31** |
| **Reconciliation of changes in present value of defined benefit obligation [roll forward]** | |
| Defined benefit obligation, at present value at beginning of period | € 9,830 |
| Increase (decrease) through current service cost, defined benefit obligation, at present value | 7,033 |
| Increase (decrease) through interest cost, defined benefit obligation, at present value | 0 |
| Increase (decrease) through actuarial losses (gains), defined benefit obligation, at present value | 0 |
| Contributions by plan participants, defined benefit obligation, at present value | 0 |
| Decrease through benefits paid, defined benefit obligation, at present value | 6,240 |
| Defined benefit obligation, at present value at end of period | € 10,623 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [319.2] Notes - Benefit Obligation - Classification (http://luca.pacioli.ai/report/role/BenefitObligationclassification) |
| Hypercube | Implied |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | | |
|---|---|---|---|
| | 2025-12-31 | 2024-12-31 | 2023-12-31 |
| **Obligation Classified [roll up]** | | | |
| Current provisions for employee benefits | 4,944 | 4,754 | 4,571 |
| Non-current provisions for employee benefits | 5,679 | 5,076 | 5,066 |
| Provisions for employee benefits | € 10,623 | € 9,830 | |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [320.1] Notes - Obligations Under Finance Leases (http://luca.pacioli.ai/report/role/ObligationsUnderFinanceLeases) |
| Hypercube | Finance leases [hypercube] |

| Reporting Entity [Aspect] | 1111111 | http://example.gov/id |
|---|---|

| | Period [Aspect] |
|---|---|
| **Concept [Aspect]** | **2025-01-01 | 2025-12-31** |
| Finance leases by leassee explanitory [text block] | The Group holds one piece of specialised machinery with an estimated useful life of five years under a five-year finance lease. |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [320.2] Notes - Obligations Under Finance Leases - Minimum Lease Payments (http://luca.pacioli.ai/report/role/ObligationsUnderFinanceLeasesMinimumLeasePayments) |
| Hypercube | Disclosure of finance lease and operating lease by lessee [table] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2025-12-31 | | | | 2024-12-31 | | | |
| | Maturity [axis] | | | | Maturity [axis] | | | |
| | Not later than one year [member] | Later than one year and not later than five years [member] | Later than five years [member] | Aggregated time bands [member] | Not later than one year [member] | Later than one year and not later than five years [member] | Later than five years [member] | Aggregated time bands [member] |
| **Finance lease and operating lease by lessee [set]** | | | | | | | | |
| Minimum finance lease payments payable | 25,000 | 25,000 | 0 | 50,000 | 25,000 | 50,000 | 0 | 75,000 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [320.3] Notes - Disaggregation of Finance Lease Obligation (http://luca.pacioli.ai/report/role/DisaggregationOfFinanceLeaseObligation) |
| Hypercube | Finance lease obligation classification [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | |
|---|---|---|
| | 2025-12-31 | 2024-12-31 |
| **Finance lease obligation classification [roll up]** | | |
| Current finance lease liabilities | € 21,461 | € 19,884 |
| Non-current finance lease liabilities | 23,163 | 44,624 |
| Finance lease liabilities | € 44,624 | € 64,508 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [321.1] Notes - Noncancelable Operating Leases Expense (http://luca.pacioli.ai/report/role/NoncancelableOperatingLeasesExpense) |
| Hypercube | Noncancelable operating leases [hypercube] |

| Reporting Entity [Aspect] | 1111111 | http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | |
|---|---|---|
| | 2025-01-01 | 2025-12-31 | 2024-01-01 | 2024-12-31 |
| **Lease payments recognised as expense [set]** | | |
| Minimum lease payments under leases recognised as an expense during year | 26,100 | 26,100 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [321.2] Notes - Obligations Under Noncancelable Operating Leases - Minimum Lease Payments (http://luca.pacioli.ai/report/role/ObligationsUnderNoncancelableOperatingLeases) |
| Hypercube | Disclosure of finance lease and operating lease by lessee [table] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2025-12-31 | | | | 2024-12-31 | | | |
| | Maturity [axis] | | | | Maturity [axis] | | | |
| Concept [Aspect] | Not later than one year [member] | Later than one year and not later than five years [member] | Later than five years [member] | Aggregated time bands [member] | Not later than one year [member] | Later than one year and not later than five years [member] | Later than five years [member] | Aggregated time bands [member] |
| **Finance lease and operating lease by lessee [set]** | | | | | | | | |
| Minimum finance lease payments payable for noncancellable operating leases | 13,050 | 0 | 0 | 13,050 | 26,100 | 13,050 | 0 | 39,150 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [322] Notes - Share capital (http://luca.pacioli.ai/report/role/ShareCapital) |
| Hypercube | Disclosure of classes of share capital [table] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | | Period [Aspect] | | | |
|---|---|---|---|---|---|
| | | 2025-12-31 | | 2024-12-31 | |
| | | Classes of share capital [axis] | | Classes of share capital [axis] | |
| **Concept [Aspect]** | **Units** | **Ordinary shares [member]** | **Share capital [member]** | **Ordinary shares [member]** | **Share capital [member]** |
| **Class of share capital information [set]** | | | | | |
| Number of shares authorised | Shares | 10000 | 10000 | 10000 | 10000 |
| Number of shares issued and fully paid | Shares | 30000 | 30000 | 30000 | 30000 |
| Par value per share | iso4217:EUR | 1 | 1 | 1 | 1 |
| Number of shares authorised but unissued | Shares | 70000 | 70000 | 70000 | 70000 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [323] Notes - Cash and Cash Equivalents (http://luca.pacioli.ai/report/role/CashAndCashEquivalents) |
| Hypercube | Implied |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | |
|---|---|---|
| | 2025-12-31 | 2024-12-31 |
| **Cash flow statement information [abstract]** | | |
| **Cash and cash equivalents if different from statement of financial position [roll up]** | | |
| Cash on hand | € 28,700 | € 22,075 |
| Bank overdrafts | (83,600) | (115,507) |
| Total cash and cash equivalents if different from statement of financial position | € (54,900) | € (93,432) |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [324] Notes - Contingent Liabilities (http://luca.pacioli.ai/report/role/ContingentLiabilities) |
| Hypercube | Disclosure of contingent liabilities [table] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] | |
|---|---|---|
| | 2025-01-01 \| 2025-12-31 | |
| | Classes of contingent liabilities [axis] | |
| Concept [Aspect] | Legal proceedings contingent liability [member] | Contingent liabilities [member] |
| Contingent liabilities information [set] | | |
| Description of nature of obligation, contingent liabilities | During 2025 a customer initiated proceedings against XYZ (Trading) Limited for a fire caused by a faulty candle. The customer asserts that its total losses are 50,000 Euros and has initiated litigation claiming this amount. The Group's legal counsel do not consider that the claim has merit, and the Company intends to contest it. No provision has been recognised in these financial statements as the Group's management does not consider it probable that a loss will arise. | During 2025 a customer initiated proceedings against XYZ (Trading) Limited for a fire caused by a faulty candle. The customer asserts that its total losses are 50,000 Euros and has initiated litigation claiming this amount. The Group's legal counsel do not consider that the claim has merit, and the Company intends to contest it. No provision has been recognised in these financial statements as the Group's management does not consider it probable that a loss will arise. |
| Explanation of estimated financial effect of contingent liabilities | Approximately 50,000 Euros | Approximately 50,000 Euros |
| Estimated financial effect of contingent liabilities | 50,000 | 50,000 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [325] Notes - Events after Reporting Period (http://luca.pacioli.ai/report/role/EventsAfterEndOfReportingPeriod) |
| Hypercube | Disclosure of non-adjusting events after reporting period [table] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] | | |
|---|---|---|---|
| | 2025-01-01 \| 2025-12-31 | | |
| | Non-adjusting events after reporting period [axis] | | |
| Concept [Aspect] | Destruction of major production plant [member] | Issues or repurchases of entity's debt or equity instruments [member] | Non-adjusting events after reporting period [member] |
| Explanation of financial effect of non-adjusting event after reporting period [text block] | On 25 January 2026 there was a flood in one of the candle storage rooms. The cost of refurbishment is expected to be 36,000 Euros. The reimbursements from insurance are estimated to be 16,000 Euros. | On 14 February 2026 the directors voted to declare a dividend of 1.00 Euros per share (30,000 Euros total) payable on 15 April 2026 to registered shareholders on 31 March 2026. Because the obligation arose in 2026, a liability is not shown in the statement of financial position at 31 December 2025. | EMPTY |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [326.0] Notes - Related Party Transactions (http://luca.pacioli.ai/report/role/RelatedPartyTransactions) |
| Hypercube | Related party transactions [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] |
|---|---|
| **Concept [Aspect]** | **2025-01-01 \| 2025-12-31** |
| Related party explanitory [text block] | Transactions between the Company and its subsidiary, which is a related party, have been eliminated in consolidation. The Group sells goods to its associate (see note 12), which is a related party. The payments under the finance lease (see note 20) are personally guaranteed by a principal shareholder of the Company. No charge has been requested for this guarantee. The total remuneration of directors and other members of key management in 2025 (including salaries and benefits) was 249,918 Euros (2024: 208,260 Euros). |

| Component: (Network and Hypercube) | |
| --- | --- |
| Network | [326.2] Notes - Related Party Transactions with Associate (http://luca.pacioli.ai/report/role/RelatedPartyTransactionsWithAssociate) |
| Hypercube | Disclosure of transactions between related parties [table] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
| --- | --- |

| | Period [Aspect] | | | |
| --- | --- | --- | --- | --- |
| | 2025-01-01 \| 2025-12-31 | | 2024-01-01 \| 2024-12-31 | |
| | Categories of related parties [axis] | | Categories of related parties [axis] | |
| **Concept [Aspect]** | Entities over which entity has control, joint control or significant influence [member] | Entity's total for related parties [member] | Entities over which entity has control, joint control or significant influence [member] | Entity's total for related parties [member] |
| **Transaction information [set]** | | | | |
| Description of transactions with related party | Sale of goods | Sale of goods | Sale of goods | Sale of goods |
| Description of nature of related party relationship | Associate | Associate | Associate | Associate |
| **Related party transactions [set]** | | | | |
| Revenue from sale of goods, related party transactions | 10,000 | 10,000 | 8,000 | 8,000 |
| **Outstanding balances for related party transactions [set]** | | | | |
| Amounts receivable, related party transactions | 800 | 800 | 400 | 400 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [326.3] Related Party Transactions - Management Compensation (http://luca.pacioli.ai/report/role/RelatedPartyTransactionsCompensation) |
| Hypercube | Related party transactions [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| Concept [Aspect] | Period [Aspect] | |
|---|---|---|
| | 2025-01-01 \| 2025-12-31 | 2024-01-01 \| 2024-12-31 |
| **Remuneration [set]** | | |
| Key management compensation | 249,918 | 208,260 |

| Component: (Network and Hypercube) | |
|---|---|
| Network | [327] Notes - Approval of Financial Statements (http://luca.pacioli.ai/report/role/Approval) |
| Hypercube | Approval [hypercube] |

| Reporting Entity [Aspect] | 1111111 \| http://example.gov/id |
|---|---|

| | Period [Aspect] |
|---|---|
| **Concept [Aspect]** | **2025-01-01 \| 2025-12-31** |
| Approval of financial statements [text block] | These financial statements were approved by the board of directors and authorised for issue on 10 March 2026. |