

Company registration number: 270259

Automsoft International Limited

Abridged financial statements

for the financial year ended 30 June 2025

Automsoft International Limited

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Automsoft International Limited

Directors and other information

Directors	Paraic O'Toole Susan O'Toole
Secretary	Paraic O'Toole
Company number	270259
Registered office	The Greenway Iconic Offices Block C Ardilaun Court 112-114 St Stephen's Green Dublin 2
Business address	The Greenway Iconic Offices Block C Ardilaun Court 112-114 St Stephen's Green Dublin 2
Auditor	ACM & A Chartered Accountants and Registered Auditors Windsor House 15 Windsor Terrace Dun Laoghaire Co. Dublin
Bankers	Bank of Ireland Lower Baggot Street Dublin 2 Bank of Ireland Global Markets Colvill House Talbot Street Dublin 1

Automsoft International Limited

Directors 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 Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

**Independent auditor's special report to Automsoft International Limited
pursuant to section 356 of the Companies Act 2014**

We have examined:

- (i) the abridged financial statements for the year ended 30 June 2025 on pages 7 to 16, which the directors of Automsoft International Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under Section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with Section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 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, for this report, or for the opinion we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the annual return of the company, abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act.

Other information

On 25 March 2026 we reported, as auditor of Automsoft International Limited, to the members on the company's financial statements for the year ended 30 June 2025 and our report was as follows:

"Independent auditor's report to the members of Automsoft International Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Automsoft International Limited for the financial year ended 30 June 2025 which comprise the statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

**Independent auditor's special report to Automsoft International Limited
pursuant to Section 356 of the Companies Act 2014 (continued)**

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 June 2025 and of its loss for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 13 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and

**Independent auditor's special report to Automsoft International Limited
pursuant to Section 356 of the Companies Act 2014 (continued)**

- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**Independent auditor's special report to Automsoft International Limited
pursuant to Section 356 of the Companies Act 2014 (continued)**

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 members, as a body, for our audit work, for this report, or for the opinions we have formed.

Edmond Cannon

For and on behalf of
ACM & A
Chartered Accountants and Registered Auditors
Windsor House
15 Windsor Terrace
Dun Laoghaire
Co. Dublin

25 March 2026

Automsoft International Limited

Balance sheet As at 30 June 2025

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Intangible assets	7	333,299		563,226	
Tangible assets	8	478		1,182	
			333,777		564,408
Current assets					
Debtors	9	205,676		250,832	
Cash at bank and in hand		197		336	
		205,873		251,168	
Creditors: amounts falling due within one year	10	(659,739)		(697,817)	
Net current liabilities			(453,866)		(446,649)
Total assets less current liabilities			(120,089)		117,759
Net (liabilities)/assets			(120,089)		117,759
Capital and reserves					
Called up share capital presented as equity			607,394		607,394
Share premium account			9,852,281		9,852,281
Profit and loss account	6		(10,579,764)		(10,341,916)
Shareholders (deficit)/funds			(120,089)		117,759

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Automsoft International Limited state that the company has relied on the specified exemption contained in Section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

Automsoft International Limited

Balance sheet (continued)

As at 30 June 2025

We acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

These abridged financial statements were approved by the board of directors on 25 March 2026 and signed on behalf of the board by:

Paraic O'Toole

Director

Susan O'Toole

Director

Automsoft International Limited

Notes to the 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 Automsoft International Limited, The Greenway Iconic Offices, Block C Ardilaun Court, 112-114 St Stephen's Green, Dublin 2, and the company registration number is 270259.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2014.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Going concern

The company's turnover, profits and cashflow have disimproved during the current finanacial year. Cost cutting measures have been implemented at the company in the current year and post year end. The company will continue to support, maintain and provide development services to its existing customer base, while seeking new opportunities for its software and related services. The directors have considered the company's financial position and expect that it will continue to meet its obligations as they fall due for the foreseeable future. The company's financial statements are prepared on a going concern basis due to continuing support by the directors.

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 rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at a revalued amount, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are recorded at the fair value at the acquisition date.

Automsoft International Limited

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

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Development costs - 20 % straight line

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 estimates.

Research and development

Research expenditure is written off in the financial year in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete development of the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Automsoft International Limited

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

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 20% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Automsoft International Limited

Notes to the 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.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost 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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Automsoft International Limited

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

4. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	79,076	236,219
Pension contributions to defined contribution plans in respect of qualifying services	-	5,041
	79,076	241,260

5. Value adjustments in respect of financial assets and investments held as current assets

	2025	2024
	€	€
Amounts written off current asset investments	-	701,795
	-	701,795

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(10,341,916)	(9,389,533)
Loss for the financial year	(237,848)	(952,383)
At the end of the financial year	(10,579,764)	(10,341,916)

7. Intangible assets

	Development costs	Total
	€	€
Cost		
At 1 July 2024 and 30 June 2025	2,196,865	2,196,865
	2,196,865	2,196,865
Amortisation		
At 1 July 2024	1,633,639	1,633,639
Charge for the financial year	229,927	229,927
	1,863,566	1,863,566
At 30 June 2025	1,863,566	1,863,566
Carrying amount		
At 30 June 2025	333,299	333,299
	333,299	333,299
At 30 June 2024	563,226	563,226
	563,226	563,226

Automsoft International Limited

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

Intangible assets held at valuation

In respect of intangible assets held at valuation, the aggregate cost, depreciation and the comparable carrying amount that would have been recognised if the assets had been carried under the historical cost model are as follows:

	Development costs
	€
At 30 June 2025	
Aggregate cost	2,196,865
Aggregate depreciation	(1,863,566)
Carrying amount	<u>333,299</u>
At 30 June 2024	
Aggregate cost	2,196,865
Aggregate depreciation	(1,633,639)
Carrying amount	<u>563,226</u>

8. Tangible assets

	Plant and machinery	Total
	€	€
Cost		
At 1 July 2024 and 30 June 2025	<u>30,667</u>	<u>30,667</u>
Depreciation		
At 1 July 2024	29,485	29,485
Charge for the financial year	704	704
At 30 June 2025	<u>30,189</u>	<u>30,189</u>
Carrying amount		
At 30 June 2025	<u>478</u>	<u>478</u>
At 30 June 2024	<u>1,182</u>	<u>1,182</u>

Automsoft International Limited

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

9. Debtors

	2025	2024
	€	€
Trade debtors	50,883	45,546
Amounts owed by group undertakings	125,256	125,256
Other debtors	(4,069)	42,474
Prepayments	1,085	2,055
Accrued income	32,521	35,501
	<u>205,676</u>	<u>250,832</u>

The debtors above include the following amounts falling due after more than one year:

Debtors falling due after one year are as follows:

Amounts owed by group undertakings	<u>125,256</u>	<u>125,256</u>
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10. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	47,153	7,282
Trade creditors	30,357	26,454
Other creditors including tax and social insurance	381,281	393,677
Accruals	4,771	12,147
Deferred income	196,177	258,257
	<u>659,739</u>	<u>697,817</u>

11. Directors transactions

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

	2025	2024
	€	€
At the start of the financial year	18,270	3,193
Advances made during the financial year	21,010	36,756
Amounts repaid during the financial year	(10,986)	(21,679)
	<u>28,294</u>	<u>18,270</u>
Amounts owed to Mr Paraic O'Toole director.		

Automsoft International Limited

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

12. Related party transactions

During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	€	€	€	€
Automsoft Incorporated	-	6,133	-	-
Rathbawn Manufacturing Intelligence Ltd	-	-	125,256	125,256
Greenstream Data Limited	(24,654)	25,000	10,846	35,500
	<u>(24,654)</u>	<u>25,000</u>	<u>10,846</u>	<u>35,500</u>

Automsoft Incorporated is a related party by virtue of being a wholly owned subsidiary of Automsoft International Limited. Automsoft Inc was wound up 2024 and amounts due to Automsoft International Limited were written off in year ending 30 June 2024. Rathbawn Manufacturing Intelligence Limited is a related party by way of common directors and ownership and by way of Rathbawn owning shares in Automsoft International Limited. Greenstream Data Limited is a related party by way of common directors / shareholders.

13. Ethical standards

In common with many other businesses of our size and nature we engage our Auditors to prepare the company's financial statements, prepare and file relevant returns with the Revenue Commissioners and the Registrar of Companies and to assist with the preparation of the financial statements.

14. Controlling party

The company is controlled by the director Paraic O'Toole.

15. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 25 March 2026.