

Apree C 8 Unlimited Company

Audited

Financial Statements

Year Ended

23 January 2026

Registered Number: 653923

Apree C 8 Unlimited Company

Directors' Report and Unaudited Financial Statements

For the year ended 23 January 2026

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Apree C 8 Unlimited Company

General Information

For the Year Ended 23 January 2026

Directors	George Milligan Gerard McCarthy
Company Number	653923
Registered Office	180 Rathgar Road Dublin Ireland
Place of Business	Dublin

Apree C 8 Unlimited Company

Directors' Report

For the year ended 23 January 2026

The directors present their annual report and audited financial statements for the year ended 23 January 2026.

Principal activities, Business Review and Future developments

The Company did not trade during the year.

Results and Dividends for the Year

The directors have not declared a final or interim dividend for the year.

Directors

The present membership of the board is set out on page 1

There were no changes in shareholdings between 23 January 2026 and the date of signing the financial statements.

In accordance with the Articles of Association, the directors retire by rotation, and being eligible, offer themselves for re-election.

Post Balance Sheet Events

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

Political donations

There were no political donations made during the year.

Auditors

The auditors, Norton & Norton, Chartered Accountants have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act, 2014.

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act, 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's registered office.

Gerard Mc Carthy

Gerard McCarthy

Director

Date: 28.2.2026

Apree C 8 Unlimited Company

Statement of Directors' Responsibilities

For the year ended 23 January 2026

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and Accepted Accounting Practices in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

Irish Company law requires the directors to prepare statutory financial statements for each financial year. Under the law, the directors' have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice 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 and loss of the company for that financial year and otherwise comply with the Companies Act, 2014.

In preparing these financial statements we are required to

- select suitable accounting policies for the company's financial statements and then apply them consistently
- make judgments and 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
- prepare the financial statements on a 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 and loss of the company to be determined with reasonable accuracy, enable them to ensure that the statutory financial statements and directors report comply with the Companies Act, 2014 and enable the statutory 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.

In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Gerard Mc Carthy

Gerard McCarthy
Director

Date: 28.2.2026

George Milligan

George Milligan
Director

Date: 28.2.2026

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE
DIRECTORS OF APREE C 8 UNLIMITED COMPANY
PURSUANT TO SECTION 356(1) AND 356 (2) OF THE COMPANIES ACT, 2014**

We reported, as auditors of Apree C 8 Unlimited company to the directors of the company on the copy of the abridged financial statements for the year ended 23 January 2026 on pages 8 to 10 and our report was as follows:

We have examined:

- i. the abridged financial statements for the year ended 23 January 2026 on pages 8 to 10 which the directors propose to annex to the annual return of the company; and
- ii. the statutory financial statements, 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 sections 352 to 354 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 on financial statements

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 sections 352 to 354 of that Act.

Other Information

We reported, as auditors of Fernshore Limited, to the directors of the company on the company's statutory financial statements for the year ended 23 January 2026 and our report was as follows:

**INDEPENDENT AUDITOR'S SPECIAL REPORT
TO THE DIRECTORS OF APREE C8 UNLIMITED COMPANY PURSUANT TO SECTION 356(1)
AND 356(2) OF THE COMPANIES ACT, 2014**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Apree C 8 Unlimited Company for the year ended 23 January 2026 which comprise the Balance Sheet, Profit and Loss Account and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102, the Financial Reporting Standard applicable in the Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the state of the assets, liabilities and financial position of the company as at 23 January 2023 and of its surplus/deficit for the year then ended;
- have been properly prepared in accordance with FRS 102 the Financial Reporting Standard applicable in the Republic of Ireland ; and
- have been properly 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 auditor's responsibilities for the audit of the financial statements 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 Irish Auditing and Accounting Supervisory Authority (IAASA) Ethical Standard, 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 the 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.

**INDEPENDENT AUDITOR'S SPECIAL REPORT
TO THE DIRECTORS OF APREE C 8 UNLIMITED COMPANY PURSUANT TO SECTION 356 (1)
AND SECTION 356 (2) OF THE COMPANIES ACT, 2014**

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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with the requirements of the Companies Act, 2014.

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 financial statements are in agreement with the accounting records.

In the light of our 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.

Matters on which we are required to report by exception

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.

**INDEPENDENT AUDITOR'S SPECIAL REPORT
TO THE DIRECTORS OF APREE C 8 UNLIMITED COMPANY PURSUANT TO SECTION 356 (1)
AND 356 (2) OF THE COMPANIES ACT, 2014**

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 4, 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 directors either intend 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

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

This 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.

James J Norton

James J. Norton, FCA. BL
For and on behalf of
NORTON & NORTON
Chartered Accountants &
Statutory Auditors
Date: 28 February 2026

Apree C 8 Unlimited Company
Abridged Balance Sheet

As at 23 January 2026

	Notes	2026 €	2025 €
Fixed Assets			
Tangible assets		-	-
Current Assets			
Cash at bank and in hand		100	100
Creditors: Amounts falling due within one year		-	-
		<u>100</u>	<u>100</u>
Net Current Assets		<u>100</u>	<u>100</u>
Creditors			
Amounts falling due after more than one year		-	-
		<u>100</u>	<u>100</u>
Net Assets		<u><u>100</u></u>	<u><u>100</u></u>
Capital and Reserves			
Called up share capital		100	100
Revenue Reserves		-	-
		<u>100</u>	<u>100</u>
Shareholders' Funds		<u><u>100</u></u>	<u><u>100</u></u>

We as directors of Apree C 8 Unlimited Company state that the company has relied on the specified exemption contained in Section 352 Companies Act 2014; It 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 Companies Act 2014.

Gerard Mc Carthy

Gerard McCarthy
 Director

Date: 28.2.2026

George Milligan

George Milligan
 Director

Date: 28.2.2026

Apree C 8 Unlimited Company

Notes to the Financial Statements

For the year ended 23 January 2026

1. Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 105 Section 1A from the requirement to prepare a Cash Flow Statement.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	Nil
Fixtures, fittings and equipment	-	15% Straight line
	-	10% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Share capital of the company

The ordinary share capital of the company is presented as equity.

Apree C 8 Unlimited Company

Notes to the financial statements

Year ended 23 January 2026

2. Going Concern

The financial statements have been prepared in accordance with the going concern concept.. After making enquiries, the Directors have a reasonable expectation that the Company will be provided with adequate funding to enable it to continue in existence for the foreseeable future.

3. Employees

The Company did not employ any persons during the year.

4. Administration Expenses

The administration expenses, which were nominal, were under written by the Directors.

5. Capital Commitments

The company had no material capital commitments at the year ended 23 January 2024

6. Post-Balance Sheet Events

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

7. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 28 February 2026 .