

Wild Fusion Limited

Directors' report and financial statements

Year Ended 31 March 2023

Registered number: 645029

Wild Fusion Limited

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Wild Fusion Limited

Directors and other information

Directors	Andrew Graham (resigned 16 th September 2024) Daire Keating (resigned 11 Oct 2022) David Carty Steven Taylor (appointed 11 Oct 2022) Orla Nathan (appointed 16 th Sept 2024)
Secretary	Brian Dunne
Registered office	Clonminam Industrial Estate Portlaoise Co. Laois R32 YY26, Ireland
Auditor	KPMG Chartered Accountants 1 Stokes Place St. Stephen's Green Dublin 2
Bankers	Bank of Ireland Corporate Banking 2 Burlington Plaza Burlington Road Dublin 2
Solicitors	William Fry 2 Grand Canal Square Grand Canal Dock Dublin 2
Registered number	645029

Wild Fusion Limited

Directors' report

The Directors present their Directors' report and the financial statements of the Company for year ended 31 March 2023.

Principal activity and business review

The principal activity of the Company is a property holding Company.

On February 28th 2023 the company, by virtue of being a member of the DCC plc group of companies, was part of a restructuring involving other group companies. The effect of this was that the land held in Carlow Town, Co. Carlow was transferred to another group company, Certa Property Ltd.

Results and dividends

The results for the year ended 31 March 2023 are set out on page 8. The Directors do not recommend the payment of a dividend (2022: €10,125).

Risks facing the business

The directors have assessed the potential business risks and have taken steps to manage them effectively.

Directors and secretary and their interests

The name of the persons who were directors during the year are set out below. Except where indicated they served as directors for the entire year. The directors are not required to retire by rotation.

Directors:

Andrew Graham (Resigned 16th September 2024)

Daire Keating (Resigned 11th October 2022)

David Carty

Stephen Taylor (Appointed 11th October 2022)

Orla Nathan (Appointed 16th September 2024)

Secretary:

Brian Dunne

The directors and secretary who held office at 31 March 2023 had no interests in the shares or debentures of the Company or of any Group Company during the year except as explained hereunder:

The Company regards DCC Energy Limited as its ultimate holding Company.

Political and charitable contributions

The Company made no political or charitable contributions during the year (2022: €Nil).

Post balance sheet events

There have been no subsequent events since the balance sheet date that would require adjustment to the financial statements or inclusion therein.

Accounting records

The directors believe that they have complied with the requirements of Section 281 to 285 of the Companies Act 2014 with regard to maintaining adequate accounting records by employing personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of the Company are maintained at Clonminam Industrial Estate, Portlaoise, Co. Laois.

Wild Fusion Limited

Directors' report *(continued)*

Going concern

The Company participates in the DCC plc centralised treasury arrangements and therefore shares banking arrangements with its parent and fellow subsidiaries. With a net current asset position of €28,938 (FY22: 21,814), the Directors have no reason to believe that a material uncertainty exists that casts significant doubt about the ability of the Company to continue with the current banking arrangements. During the year, on 28th February 2023, the entity transferred its land to another Group entity, Certa Property Limited as a part of Group restructuring. The financial statements have been prepared on the going concern basis of accounting. The Directors will consider opportunities for the Company in the upcoming year.

Relevant audit information

The directors believe that they have taken all steps necessary to make themselves aware of any relevant audit information and have established that the Company's statutory auditor is aware of that information. In so far as they are aware, there is no relevant audit information of which the Company's statutory auditor is unaware.

Auditor

In accordance with Section 383(2) of the Companies Act 2014, KPMG, Chartered Accountants will continue in office.

On behalf of the board

Signed by:



564CD4B39D9E493...
Orla Nathan
Director

Signed by:



BB8E884657A7471...
David Carty
Director

Date: 27 November 2025 | 16:57 GMT

Wild Fusion Limited

Statement of directors' responsibilities in respect of the directors' report and the financial statements

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

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 101 *Reduced Disclosure Framework*.

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 and of its profit or loss for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that the financial statements are prepared in accordance with the applicable accounting framework and comply with the provisions of the Companies Act 2014. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

On behalf of the board

Signed by:

564CD4B39D9E493...
Orla Nathan
Director

Signed by:

BB8E884657A7471...
David Carty
Director



KPMG

Audit
1 Stokes Place
St. Stephen's Green
Dublin 2
D02 DE03
Ireland

Independent auditor's report to the members of Wild Fusion Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Wild Fusion Limited ("the Company") for the year ended 31 March 2023 set out on pages 8 to 17, which comprise the statement of profit and loss and other comprehensive income, the balance sheet, the statement of changes in equity and related notes, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 101 *Reduced Disclosure Framework* issued in the United Kingdom by the Financial Reporting Council.

In our opinion:

- the financial statements give a true and fair view of the assets, liabilities and financial position of the Company as at 31 March 2023 and of its profit for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 101 *Reduced Disclosure Framework*; and
- the financial statements 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 ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 related to going concern

In auditing the financial statements, we have concluded that the directors use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.



Independent auditor's report to the members of Wild Fusion Limited (continued)

Report on the audit of the financial statements (continued)

Other information

The directors are responsible for the other information presented in the Annual Report together with the financial statements. The other information comprises the information included in the directors' report. The financial statements and our auditor's report thereon do not comprise part of the other information.

Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work we have not identified material misstatements in the other information.

Based solely on our work on the other information undertaken during the course of the audit, we report that:

- we have not identified material misstatements in the directors' report;
- in our opinion, the information given in the directors' report is consistent with the financial statements.
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.

Opinions on other matters prescribed by 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 the financial statements are in agreement with the accounting records.

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.

Respective responsibilities and restrictions on use

Responsibilities of directors for the financial statements

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 including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; 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 they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.



Independent auditor's report to the members of Wild Fusion Limited (continued)

Respective responsibilities and restrictions on use *(continued)*

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 fuller description of our responsibilities is provided on IAASA's website at <http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/Description-of-the-auditor-s-responsibilities-for>.

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.

4 December 2025

Patricia Carroll
for and on behalf of
KPMG
Chartered Accountants, Statutory Audit Firm
1 Stokes Place
St. Stephen's Green
Dublin 2

Wild Fusion Limited

Statement of profit and loss and other comprehensive income for the year ended 31 March 2023

	<i>Note</i>	Year Ended 2023 €	Year Ended 2022 €
Revenue	3	9,500	25,952
Profit on ordinary activities before taxation		9,500	25,952
Tax	4	(2,376)	(6,488)
Profit for the financial year		7,124	19,464

There are no recognised gains or losses or other transactions that impact on the statement of other comprehensive income other than those shown above. As a result, the statement of other comprehensive income is not presented.

Wild Fusion Limited

Balance sheet as at 31 March 2023

	Note	2023 €	2022 €
Non-current assets			
Tangible fixed assets	5	-	150,000
Current assets			
Trade and other receivables	6	149,250	100
		<u>149,250</u>	<u>100</u>
Current liabilities	7	(120,312)	(128,286)
		<u>28,938</u>	<u>(128,186)</u>
Net current assets/(liabilities)		28,938	(128,186)
		<u>28,938</u>	<u>21,814</u>
Net assets			
		<u>28,938</u>	<u>21,814</u>
Capital and reserves			
Called up share capital	8	100	100
Profit and loss account		28,838	21,714
		<u>28,938</u>	<u>21,814</u>
Shareholder's funds		28,938	21,814
		<u>28,938</u>	<u>21,814</u>

On behalf of the board

Signed by:

 Orla Nathan
564CD4B39D9E493...
 Director

Signed by:

 David Carty
BB8E894657A7471...
 Director

Wild Fusion Limited

Statement of changes in equity for the year ended 31 March 2023

	Called up share capital €	Profit and loss account €	Total equity €
Balance at 1 April 2021	100	12,375	12,475
Total comprehensive income	-	19,464	19,464
Dividends	-	(10,125)	(10,125)
Balance at 31 March 2022	100	21,714	21,814
Total comprehensive income	-	7,124	7,124
Dividends	-	-	-
Balance at 31 March 2023	100	28,838	28,938

Wild Fusion Limited

Notes

to the financial statements

1 Accounting policies

The accounting policies set out below have, unless otherwise stated, been applied consistently to all years presented in these financial statements.

1.1 Basis of preparation and statement of compliance

Reporting entity

Wild Fusion Limited (the "Company") is a private Company limited by shares and incorporated, domiciled and registered in the Republic of Ireland. The address of its registered office is Clonminam Industrial Estate, Portlaoise, Co. Laois. The registered number of the Company is 645029.

Statement of compliance

These financial statements were prepared in accordance with Financial Reporting Standard 101 *Reduced Disclosure Framework* ("FRS 101").

Basis of preparation

In preparing these financial statements, the Company applies the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the EU ("Adopted IFRSs"), but makes amendments where necessary in order to comply with the Companies Act 2014 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken.

The Company's ultimate parent undertaking, DCC plc, includes the Company in its consolidated financial statements. The consolidated financial statements of DCC plc are prepared in accordance with International Financial Reporting Standards and are available to the public and may be obtained from DCC House, Leopardstown Road, Foxrock, Dublin 18.

In these financial statements, the Company has applied the exemptions available under FRS 101 in respect of the following disclosures:

- Cash flow statement and related notes;
- Comparative period reconciliations for share capital, tangible fixed assets;
- Disclosures in respect of transactions with wholly owned subsidiaries;
- Disclosures in respect of capital management;
- The effects of new but not yet effective IFRSs; and
- Disclosures in respect of the compensation of Key Management Personnel.

As the consolidated financial statements of DCC plc include the equivalent disclosures, the Company has also taken the exemptions under FRS 101 available in respect of the following disclosures:

- Certain disclosures required by IAS 36 Impairment of assets in respect of the impairment of goodwill and indefinite life intangible assets; and
- Certain disclosures required by IFRS 13 Fair Value Measurement and the disclosures required by IFRS 7 *Financial Instrument Disclosures*.

Wild Fusion Limited

Notes to the financial statements (*continued*)

1 Accounting policies (*continued*)

1.1 Basis of preparation and statement of compliance (*continued*)

Going concern

The Company participates in the DCC plc centralised treasury arrangements and therefore shares banking arrangements with its parent and fellow subsidiaries. With a net current asset position, the Directors have no reason to believe that a material uncertainty exists that casts significant doubt about the ability of the Company to continue with the current banking arrangements. During the year, on 28th February 2023, the entity transferred its land to another Group entity, Certa Property Limited as a part of Group restructuring. The financial statements have been prepared on the going concern basis of accounting. The Directors will consider opportunities for the Company in the upcoming year.

Functional and presentation currency

The functional and presentational currency of the Company is euro.

1.2 Revenue

Revenue, which is stated net of value added tax, represents amounts invoiced to an inter-Company customer, Campus Oil Limited. Revenue is solely attributable to rental income in the Republic of Ireland. There are no costs associated with the trade as these are borne by one tenant, Campus Oil Ltd. This includes rates, power and repairs.

Operating leases are recognised as rental income and treated as an operating lease instances whereby the ownership of the asset is not transferred.

1.3 Tangible assets

Recognition and measurement

Tangible assets are measured at costs less accumulated depreciation and any accumulated impairment losses.

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

Depreciation

With the exception of Land, depreciation is calculated to write off the costs of tangible assets less their estimated residual values using the straight-line method over their estimated useful lives, and is generally recognised in profit or loss. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Company will obtain ownership by the end of the lease term. Land is not depreciated.

Depreciation method, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

1.4 Non-derivative financial instruments

Non-derivative financial instruments, trade and other debtors, cash and cash equivalents, and trade and other creditors.

Wild Fusion Limited

Notes to the financial statements (*continued*)

1 Accounting policies (*continued*)

Trade and other debtors

Trade and other debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses. If payments received from customers exceed the income recognised, then the difference is presented as deferred income.

Trade and other creditors

Trade and other creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

1.5 Taxation

Income tax expense comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to a business combination, or items recognised directly in equity or in other comprehensive income, in which case it is recognised directly in equity or other comprehensive income.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the period. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax also includes any tax arising from dividends.

Current tax assets and liabilities are offset only if certain criteria is met.

Deferred tax

Deferred tax is recognised in respect of temporary differences between carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is not recognised for:

- temporary differences on initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profits or loss;
- temporary differences related to investments in subsidiaries, associates and joint arrangement to the extent that the Company is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse the foreseeable future; and
- taxable temporary differences arising on initial recognition of goodwill.

Deferred tax assets are recognised for unused tax losses, unused tax credits, deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be unused. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised; such reductions are reversed when the probability of future taxable profits improves.

Unrecognised deferred tax assets are reassessed at each reporting date and recognised to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date.

Wild Fusion Limited

Notes to the financial statements (*continued*)

1 Accounting policies (*continued*)

1.5 Taxation (*continued*)

Deferred tax (*continued*)

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle that carrying amount of its assets and liabilities. For this purpose, the carrying amount of investment property measured at fair value is presumed to be recovered through sale, and the Company has not rebutted this presumption.

2 Employees and remuneration

The Company had no employees and paid no remuneration during the financial year.

3 Revenue	2023	2022
	€	€
Inter-Company rent from Campus Oil Ltd	9,500	9,000
Other rental income from Stafford Fuels Ltd	-	16,952
Total Revenue	9,500	25,952

The following table sets out a maturity analysis of lease payments to be received, showing the undiscounted lease payments to be received after the reporting date:

Operating lease	2023	2022
	€	€
Less than one year	-	9,500
Total	-	9,500

Wild Fusion Limited

Notes to the financial statements (*continued*)

4 Income taxes

(a) Amount recognised in income statement	2023	2022
	€	€
<i>Current tax expense</i>		
Corporation tax on profit for year	2,376	6,488
	<u> </u>	<u> </u>

(b) Reconciliation to total tax

The effective rate of Irish corporation tax assessed for the year is different than the standard rate of corporation tax. The differences are explained below:

	2023	2022
	€	€
Profit on ordinary activities before taxation	9,500	25,952
	<u> </u>	<u> </u>
Profit on ordinary activities at Group's corporation tax rate (12.5%)	1,188	3,244
<i>Effects of:</i>		
Passive income	1,188	3,244
Over Provision	-	-
	<u> </u>	<u> </u>
Income tax	2,376	6,488
	<u> </u>	<u> </u>

5 Tangible fixed assets

	Land and Buildings	Total
	€	€
<i>Cost or valuation</i>		
At 1 April 2022	150,000	150,000
Disposal	(150,000)	(150,000)
	<u> </u>	<u> </u>
At 31 March 2023	-	-
	<u> </u>	<u> </u>
<i>Depreciation</i>		
At 1 April 2022	-	-
Charge for the year	-	-
	<u> </u>	<u> </u>
At 31 March 2023	-	-
	<u> </u>	<u> </u>
<i>Net book value</i>		
At 31 March 2022	150,000	150,000
	<u> </u>	<u> </u>
At 31 March 2023	-	-
	<u> </u>	<u> </u>

Wild Fusion Limited

Notes to the financial statements (*continued*)

On February 28th 2023 the company, by virtue of being a member of the DCC plc group of companies, was part of a restructuring involving other group companies. The effect of this was that the land held in Carlow Town, Co. Carlow was transferred to another group company, Certa Property Ltd.

6 Trade and other receivables	2023	2022
	€	€
Prepayments	-	100
Amounts owed from Group undertakings (Certa Property Ltd)	149,250	-
	<hr/>	<hr/>
	149,250	100
	<hr/> <hr/>	<hr/> <hr/>
7 Current liabilities	2023	2022
	€	€
Amount due to parent undertaking	117,936	110,423
Amount due to Group undertaking	-	10,125
Accruals	-	1,250
Corporation tax	2,376	6,488
	<hr/>	<hr/>
	120,312	128,286
	<hr/> <hr/>	<hr/> <hr/>

Amounts due to the parent undertaking are interest free, unsecured and payable on demand.

8 Called up share capital	2023	2022
	€	€
<i>Authorised</i>		
1,000,000 ordinary shares of €1 each	100,000	100,000
	<hr/>	<hr/>
<i>Allotted called up and fully paid</i>		
<i>Equity shares</i>		
100 ordinary shares of €1 each	100	100
	<hr/>	<hr/>

9 Parent and ultimate parent companies

The ultimate parent undertaking and controlling party is DCC Energy Limited, an Irish registered entity. The consolidated financial statements of DCC Energy Limited are available to the public from the Companies Registration Office, Bloom House, Gloucester Place Lower, Dublin 1.

10 Events since the end of the financial year

There were no events since the balance sheet date that would require adjustment in the financial statements.

Wild Fusion Limited

Notes to the financial statements (*continued*)

11 Related party transactions

During the year the Company charged rental fees of €9,500 to Campus Oil Ltd a group company. Additionally, land held in Carlow with a value of €150,000 was transferred to Certa Property Ltd during the year. Balances owed by other group companies at year end are disclosed in note 6 of the financial statements.

12 Capital commitments

The Company has no capital commitments authorised and contracted for at 31 March 2023 (2022: €Nil).

13 Approval of financial statements

The financial statements were approved by the board on 27th November 2025.