

Registered number: 749176

Bert's Country Farm Limited

Directors' Report and Financial Statements

For the Year Ended 31 March 2025

Bert's Country Farm Limited

Company Information

Directors	Alan Connolly (Irish) Conor Nolan (Irish)
Company secretary	Conor Nolan
Registered number	749176
Registered office	Suite 10613 26/27 Upper Pembroke Street Dublin 2 Dublin Ireland D02 X361
Independent auditor	Ernst & Young Chartered Accountants & Statutory Auditors Riverview House Harvey's Quay Limerick V94 R3DE
Banker	Bank Of Ireland Eyre Square Galway Co Galway
Solicitor	RDJ LLP 85 South Mall Cork T12 TP8D

Bert's Country Farm Limited

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Bert's Country Farm Limited

Directors' Report For the Year Ended 31 March 2025

The directors present their annual report and the audited financial statements of Bert's Country Farm Limited (the "Company") for the year ended 31 March 2025.

Principal activities

The principal activity of the Company is investment in property and high value assets. The Company was incorporated in the Republic of Ireland on 25 September 2023 as a private company limited by shares.

Results and dividends

The profit for the year, after taxation, amounted to €43,561 (2024 - loss €2,192).

The directors did not recommend the payment of a dividend for the financial year ended 31 March 2025.

Directors

The directors who served during the year were:

Alan Connolly (Irish)
Conor Nolan (Irish)

Directors & secretary and their interests in shares

In accordance with Section 329 of the Companies Act 2014, the directors' and secretary's shareholdings in the Company and other group companies and the movements therein during the financial year ended 31 March 2025 were as follow:

Name	Company	Class of shares	Number held at 31/3/25	Number held at 1/4/24
Alan Connolly	Be Rite Group Limited	Ordinary	51	51
Conor Nolan	Be Rite Group Limited	Ordinary	51	51

Going concern

The directors believe that the Company has adequate financial resources to continue in operation for the foreseeable future and accordingly, the annual financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the Company is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new material changes that may adversely impact the Company. The directors are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the Company.

In addition, the directors have received a letter of support from its ultimate parent company, Be Rite Group Limited, for the provision of financial support in meeting the Company's liabilities as and when they fall due for a period of twelve months from the date of the approval of the financial statements.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Company's accounting records are maintained at the Company's registered office. The Company's registered address is Suite 10613, 26/27 Upper Pembroke Street, Dublin 2, Dublin, Ireland, D02 X361.

Bert's Country Farm Limited

**Directors' Report (continued)
For the Year Ended 31 March 2025**

Future developments

The directors plan on making further property purchases and rental potentials to the future activities of the Company.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Post balance sheet events

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

Auditors

The auditors, Ernst & Young, Chartered Accountants, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf.



Alan Connolly (Irish)
Director



Conor Nolan (Irish)
Director

Date: 25.02.2026

Bert's Country Farm Limited

Directors' Responsibilities Statement For the Year Ended 31 March 2025

The directors are responsible for preparing the Directors' Report and the financial statements of Bert's Country Farm Limited (the "Company") in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements of Bert's Country Farm Limited (the "Company") for each financial year. Under the law, the directors have elected to prepare the financial statements of Bert's Country Farm Limited (the "Company") in accordance with the Companies Act 2014 and Financial Reporting Standard 102 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the directors must not approve the financial statements of Bert's Country Farm Limited (the "Company") 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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements of Bert's Country Farm Limited (the "Company"), the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments 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 of Bert's Country Farm Limited (the "Company") 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.

On behalf of the board



.....
Alan Connolly (Irish)
Director



.....
Conor Nolan (Irish)
Director

Date: 25.02.2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BERT'S COUNTRY FARM LIMITED

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Bert's Country Farm Limited ('the Company') for the year ended 31 March 2025, which comprise the Profit and Loss Account, Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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 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 2025 and of its profit for the 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 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 the Provision Available for Audits of Small Entities therein the circumstances set in Note 2.1 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

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. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BERT'S COUNTRY FARM LIMITED (CONTINUED)

Other information

The directors are responsible for the other information. The other information comprises the information included in the "Directors' Report and Financial Statements" 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.

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

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year ended for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, other than those parts relating to sustainability reporting where required by Part 28 of the Companies Act 2014, has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 required by sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BERT'S COUNTRY FARM LIMITED (CONTINUED)

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 3, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for 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.

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 management either intends to liquidate the Company or to cease operations, or has 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: https://iaasa.ie/wp-content/uploads/docs/media/IAASA/Documents/audit-standards/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

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.



Michael Keane
for and on behalf of
Ernst & Young Chartered Accountants and Statutory Audit Firm
Limerick

Date: 25 February 2026

Bert's Country Farm Limited

Profit and Loss Account For the Year Ended 31 March 2025

		1 April 2024 to 31 March 2025 €	25 September 2023 to 31 March 2024 €
Administrative expenses		(197,057)	(2,192)
Other income	4	321,958	-
Operating profit/(loss)		<u>124,901</u>	<u>(2,192)</u>
Tax on profit	12	(81,340)	-
Profit/(loss) for the financial year		<u><u>43,561</u></u>	<u><u>(2,192)</u></u>

There were no recognised gains and losses for 2025 or 2024 other than those included in the profit and loss account .

The above results were derived from continuing operations.

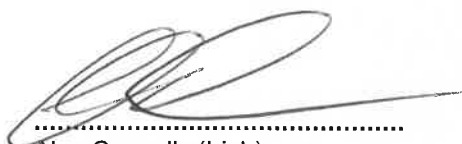
Bert's Country Farm Limited

Registered number: 749176

**Balance Sheet
As at 31 March 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible fixed assets	7	18,089	-
Investment properties	8	1,042,251	595,433
		<u>1,060,340</u>	<u>595,433</u>
Current assets			
Debtors	9	25,776	100
Cash at bank and in hand	10	1,453	3,929
		<u>27,229</u>	<u>4,029</u>
Creditors: amounts falling due within one year	11	(964,760)	(601,554)
Net current liabilities		<u>(937,531)</u>	<u>(597,525)</u>
Total assets less current liabilities		<u>122,809</u>	<u>(2,092)</u>
Deferred tax		(81,340)	-
		<u>(81,340)</u>	<u>-</u>
Net assets/(liabilities)		<u>41,469</u>	<u>(2,092)</u>
Capital and reserves			
Called up share capital presented as equity	13	100	100
Profit and loss account	14	41,369	(2,192)
Shareholders' funds		<u>41,469</u>	<u>(2,092)</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.



Alan Connolly (Irish)
Director



Conor Nolan (Irish)
Director

Date: 25.02.2026

The notes on pages 9 to 15 form part of these financial statements.

Bert's Country Farm Limited

Notes to the Financial Statements For the Year Ended 31 March 2025

1. General information

The Company, incorporated on 25 September 2023, is a private company limited by shares. The Company is registered in Ireland with registration number 749176. The Company's registered address is Suite 10613, 26/27 Upper Pembroke Street, Dublin 2, Dublin, Ireland, D02 X361, which is also the principal place of business of the Company. The Company is a wholly-owned subsidiary of Bert's Properties Limited.

The financial statements have been presented in Euro (€) which is also the functional currency of the Company.

2. Summary of significant accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements.

2.1 Basis of preparation

These financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland' and Irish Statute comprising the Companies Act 2014 (the "Act"). The Company qualifies as a small company as defined by Section 280A of the Act in respect of the financial year and has applied the rules of the 'small companies regime' in accordance with Section 280C of the Act and Section 1A of FRS 102. These financial statements have been prepared using the historical cost convention.

2.2 Summary of disclosure exemptions

The company has taken advantage of the following disclosure exemptions under FRS 102 1A.12:

- the requirements of Section 3 'Financial Statement Presentation' paragraph 3.17 (d) and the requirements of Section 7 'Statement of Cash Flows';
- the requirements of Section 1AD.51 related party disclosures; and
- the requirement for disclosures of Section 11 'Basic Financial Instruments' paragraphs 11.39 to 11.48A and of Section 12 'Other Financial Instrument Issues' paragraphs 12.26 to 12.29.

2.3 Going concern

The directors believe that the Company has adequate financial resources to continue in operation for the foreseeable future and accordingly, the annual financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the Company is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new material changes that may adversely impact the Company. The directors are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the Company.

In addition, the directors have received a letter of support from its ultimate parent company, Be Rite Group Limited, for the provision of financial support in meeting the Company's liabilities as and when they fall due for a period of twelve months from the date of the approval of the financial statements.

Bert's Country Farm Limited

Notes to the Financial Statements For the Year Ended 31 March 2025

2. Summary of significant accounting policies (continued)

2.4 Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation and impairment losses. Depreciation is calculated so as to write off the cost less the residual value of each asset over its expected useful life using the straight line method as follows:

Plant and machinery	- 12.50%
Fixtures and fittings	- 12.50%

Depreciation commences in the month following the earlier of (a) the date the asset is purchased and is immediately available for use; or (b) the date the asset is placed into service. Depreciation ceases when an asset is derecognised.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date. Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the profit and loss account.

2.5 Investment properties

Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at fair value, which reflects market conditions at the reporting date. Gains or losses arising from changes in the fair values of investment properties are included in the Profit and Loss Account in the year in which they arise, including the corresponding tax effect.

Investment properties are derecognised either when they have been disposed or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the income statement in the year of derecognition.

Management value the portfolio of investments every year. The valuation of investment properties require a high degree of management judgement. The valuations, which are supported by market evidence, are determined by benchmarking against comparable transactions for similar properties in the same locations and conditions and third party valuation experts.

2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Bert's Country Farm Limited

Notes to the Financial Statements For the Year Ended 31 March 2025

2. Summary of significant accounting policies (continued)

2.9 Provisions for liabilities

Provisions are recognised when an event has taken place that gives rise to a legal or constructive obligation, a transfer of economic benefits is probable and a reliable estimate can be made.

Provisions are measured as the best estimate of the amount required to settle the obligation, taking into account the related risks and uncertainties.

Increases in provisions are generally charged as an expense to profit or loss.

2.10 Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

2.11 Current and deferred taxation

Tax is recognised in the Profit and Loss Account, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Bert's Country Farm Limited

Notes to the Financial Statements For the Year Ended 31 March 2025

3. Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the Company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years.

There are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements.

Fair value of investment properties

Management value the portfolio of investments every year. The valuation of investment properties require a high degree of management judgement. The valuations, which are supported by market evidence, are determined by benchmarking against comparable transactions for similar properties in the same locations and conditions.

4. Other income

	2025 €	2024 €
Fair value gain on investment properties	321,958	-

5. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024: Nil).

6. Directors remuneration

The directors did not receive any remuneration in respect of qualifying services from the Company during the current and prior financial year.

Bert's Country Farm Limited

Notes to the Financial Statements For the Year Ended 31 March 2025

7. Tangible fixed assets

	Plant and machinery €	Fixtures and fittings €	Total €
Cost			
At 1 April 2024	-	-	-
Additions	5,894	12,195	18,089
At 31 March 2025	5,894	12,195	18,089
 Net book value			
At 31 March 2025	5,894	12,195	18,089

No depreciation has been recorded for FY2025 as the assets were purchased at the end of the year. Depreciation will commence from April 2025 onwards.

8. Investment properties

	Freehold property €
At 1 April 2024	595,433
Additions	124,860
Revaluation	321,958
At 31 March 2025	1,042,251

The Company's investment properties are stated at fair value as at 31 March 2025.

Additions comprise a freehold property along with supplies and materials purchased during the financial period in line with the Company's principal business activity.

There are no contractual obligations to purchase, construct, develop, repair, maintain or enhance investment properties as at 31 December 2025.

9. Debtors

	2025 €	2024 €
Director's loan (note 15)	13,000	-
Unpaid share capital	100	100
VAT recoverable	9,426	-
Withholding tax receivable	3,250	-
	25,776	100

Bert's Country Farm Limited

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

10. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	1,453	3,929
	1,453	3,929

11. Creditors: amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	-	300,000
Trade creditors	32,806	11,454
Amounts owed to group undertakings	912,430	290,100
Withholding tax payable	3,250	-
Accruals	16,274	-
	964,760	601,554

Amounts owed to credit institutions represent the principal amount of a loan that bore a monthly interest at 1% plus 0.25% above the prevailing 3-month EURIBOR rate on the date of the first advance. The principal amount and accrued interest was repaid on 16 November 2024.

Amounts owed to group undertakings contains a loan amounting to €896,240 (2024: €234,000) which is unsecured, interest-free and repayable on demand. All other amounts owed to group undertakings are unsecured, interest-free and repayable on demand.

12. Deferred taxation

	2025 €
At beginning of year	-
Charged to profit or loss	(81,340)
At end of year	(81,340)

The deferred taxation balance is made up as follows:

	2025 €	2024 €
Timing differences	(81,340)	-
	(81,340)	-

Bert's Country Farm Limited

Notes to the Financial Statements For the Year Ended 31 March 2025

13. Share capital

	2025 €	2024 €
Authorised, allotted and called up		
100 Ordinary shares of €1.00 each	100	100

14. Reserves

Profit and loss account

The profit and loss account represents cumulative profits and losses net of dividends and other adjustments.

15. Transactions with directors

The following amounts are payable by the director:

	2025 €	2024 €
Director's loans	13,000	-

These loans are interest free, unsecured and repayable on demand.

16. Related party transactions

The Company has availed of the exemption provided in FRS 102 Section 1AD.51 'Related Party Disclosures' for wholly subsidiary undertakings whose voting rights are controlled within the group, from the requirements to give details of transactions with entities that are part of the group or investees of the group qualifying as related parties.

17. Post balance sheet events

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

18. Controlling party

The immediate parent company is Bert's Properties Limited, a company registered in the Republic of Ireland, with address at Suite 10613, 26/27 Upper Pembroke Street, Dublin 2, Dublin, Ireland, D02 X361. The ultimate parent company is Be Rite Group Limited, a company registered in the Republic of Ireland, with address at Suite 10613, 26/27 Upper Pembroke Street, Dublin 2, Dublin, Ireland, D02 X361.

19. Approval of financial statements

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