

Ó LEOCHAIN & ASSOCIATES

Quality Car Wash Limited
11 Canal Walk
Athlone
Co. Westmeath

Dear Directors of Quality Car Wash Limited

Thank you for appointing us as your accountants.

As discussed with Mr. Diarmuid Ó Leochain at our meeting on 2nd September 2025 and in accordance with the recommendations of Institute of Certified Public Accountants, this letter sets out our understanding of the terms of our engagement:

- you want us as your agents, to compile the financial statements to be laid before the members at an annual general meeting and filed with the registrar of companies in accordance with the requirements of the Companies Act 2014 including the exemptions available to micro companies under the micro companies' regime and with accounting standards generally accepted in Ireland, including FRS 105 the Financial Reporting Standard Applicable to the micro entities' regime in the UK and Ireland.; and
- to provide other professional services to the company.

This letter explains the scope of our work. It sets out the respective responsibilities of the directors and ourselves.

Partners Mr. Diarmuid Ó Leochain will be personally in charge of the work we perform for you. He will ensure that the service you receive from us is of the highest quality.

Responsibilities of the Directors

1. As directors of Quality Car Wash Limited you are responsible for maintaining proper accounting records and for preparing financial statements which give a true and fair view and which have been prepared in accordance with the applicable financial reporting framework which includes FRS 105 the Financial Reporting Standard Applicable in the UK and Ireland, Companies



Registered Office: 99 Sean Costello Street, Athlone, Co. Westmeath.
| t. (090) 6476305 | f. (090) 6491987 | e. diarmuid@financial.ie
Directors: Diarmuid Ó Leochain, BA, CPA, AITI. Elaine Uí Leochain, BA
Registered in Ireland: 413099 | Vat No: 6433099P

ÓLeochain & Associates is a registered trading name of ÓLeochain & Associates Unlimited Co.



Act 2014 (more specifically the micro companies' regime) and all regulations to be constructed as one with those acts.

2. In preparing the financial statements, you are required to
 - select suitable accounting policies and then apply them consistently.
 - make judgements and estimates that are reasonable and prudent.
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.
3. You are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and for ensuring that the financial statements comply with the Acts.
4. You are responsible for determining, in respect of the year, whether the company meets the conditions for exemption from an audit of the financial statements set out in Section 358 (or Section 359 or Section 365 as applicable) of the Companies Act, 2014 and whether the company is eligible for the micro companies' regime and therefore to prepare the financial statements under FRS 105 the Financial Reporting Standard Applicable in the UK and Ireland.
5. In respect of any year, the availability of the exemption from an audit of the financial statements is conditional upon your forwarding an annual return, with accompanying financial statements, to the registrar of companies. You are responsible for ensuring that such return is forwarded within the appropriate time scale.
6. You are also responsible for making available to us, as and when required, all of the company's accounting records and all other relevant records and information that are necessary for the compilation of financial statements. You are responsible for both the accuracy and completeness of the information supplied to us and are responsible to the users of the financial statements compiled by us.
7. You are responsible for approving and signing the financial statements prior to the issue of our report.
8. You are responsible for ensuring, to the best of your knowledge that all financial information used by the company is reliable, that the activities of the company are conducted honestly, that assets are safeguarded and that there are appropriate procedures in place to prevent fraudulent activity taking place within the company and to detect any fraudulent activity which may occur.
9. You are responsible for ensuring that the company has complied with all relevant laws and regulations in relation to its activities and that there are appropriate procedures in place to detect any noncompliance with such laws and regulations.
10. Under Sections 291, 292, 294 and 295 of the Companies Act 2014, if a company's statutory financial statements fail to give a true and fair view or

otherwise comply with the Companies Act 2014, the company and any relevant officer who is in default has committed a category two offence.

11. You are responsible for preparing and presenting abridged financial statements for submission to the Companies Registration Office in conjunction with your annual return and if availing of the abridgement options within Companies Act 2014 for preparing and presenting those financial statements in accordance with Sections 352 and 353 of the Companies Act 2014.

Responsibilities of the Compiling Accountant

12. We shall plan our work on the basis that you require, as your agent, to compile financial statements based on the accounting records maintained by yourself and on the basis of the information you supply to us, unless you inform us in writing that the company requires an audit of the financial statements.
13. Should you instruct us to carry out an audit, then a separate letter of engagement will be required.
14. As accountants, we are not auditors of your business and therefore we shall not carry out an audit of the financial statements and consequently no opinion will be expressed.
15. This is a compilation engagement whereby we use our expertise as an accountant to collect classify and summarise financial information. This compilation engagement is not designed to and does not enable us as the compiling accountant to express any assurance on the figures and financial information contained in the compiled financial statements.

Scope of the Reporting Accountants' Work

16. As a firm regulated by the Institute of Certified Public Accountants in Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement M14 Compiling and Reporting on Financial Statements of Entities not Subject to Audit and *ISRS 4410 International Standard on Related Services – Compilation Engagements*. Our procedures will consist of compiling the financial statements from the accounting records kept by the company and the information and explanations supplied to us and making such limited enquiries of the officers of the company as we consider necessary for the purposes of our report. We are under no obligation to perform procedures that may be required for assurance engagements such as audits or reviews.
17. You have advised us that the company is exempt from an audit of the financial statements. We will not carry out any work to determine whether or not the company is entitled to audit exemption. However, should our work

indicate that the company is not entitled to the exemption, we will inform you of this.

18. Our work as accountants will not be an audit conducted in accordance with International Auditing Standards. Accordingly, we will not seek any independent evidence to support the entries in the accounting records, the existence, ownership or value of the assets, or the completeness of income, liabilities or disclosures in the financial statements. Nor will we make any assessment of the estimates and judgements made by you in your preparation of the financial statements. Consequently, our work as accountants will not provide any assurance that the accounting records or financial statements are free from material misstatement, whether caused by fraud, other irregularities or error. However, we will inform you of any such matters that come to our attention.
19. Since we have not carried out an audit, nor confirmed in any way the accuracy or reasonableness of the books of account maintained by the company, we are unable to provide any assurance as to whether the financial statements that we prepare from those records present a true and fair view.
20. We have a professional duty to compile financial statements that conform with generally accepted accounting principles from the books of account and information and explanations given to us. Furthermore, as directors, you have a duty to prepare financial statements that comply with the Acts and applicable accounting standards. Where we identify that the financial statements do not conform to accepted accounting principles or if the accounting policies adopted are not immediately apparent this will need to be disclosed in the financial statements.
21. We have a professional responsibility not to allow our name to be associated with financial statements which may be misleading. Therefore, although we are not required to search for such matters, should we become aware, for any reason, that the financial statements may be misleading, we will discuss the matter with you with a view to agreeing appropriate adjustments and/or disclosures in the financial statements. In circumstances where adjustments and/or disclosures that we consider appropriate are not made or where we are not provided with appropriate information, and as a result we consider that the financial statements are misleading, we will withdraw from the engagement. Should this situation occur our fees for the work performed so far will be payable on presentation of our fee note.
22. As part of our normal procedures, at the time that the financial statements are signed we may ask you to provide written confirmation of any information or explanations given by you orally during the course of our work.
23. We shall discuss the financial statements with you prior to their finalisation and, after any adjustments arising from those discussions are made, we shall ask you to approve the financial statements. The financial statements will contain a declaration for your signature that you approve them and have made available all relevant records and information for their preparation.

24. We shall report to the Board of Directors, with any modifications that we consider may be necessary, that in accordance this engagement letter and in order to assist you fulfill your responsibilities, we have compiled, without carrying out an audit, the financial statements from the books of account of the company and from the information and explanations supplied to us.

Our Compilation Report

25. As part of our engagement, we will issue our report attached to the financial statements compiled by us, which will describe the financial statements and the work we performed for this compilation engagement.
26. Our report to the Board of Directors will contain any modifications that we consider necessary. It will state that in accordance with this engagement letter in order to assist you fulfil your responsibilities that we have compiled the financial statements from the books of account of the company and based on the information and explanations supplied to us by you as directors of the company, without carrying out an audit.
27. The report will also note that the use of the financial statements is restricted to the purposes set out in this engagement letter, and that the use and distribution of our report provided for the compilation engagement is restricted to you as the management of Any Company.

GENERAL DATA PROTECTION (“GDPR”) COMPLIANCE WITH LAWS AND REGULATIONS

During the course of our engagement, you may disclose personal data to us in order to facilitate us provide our services to you. The processing of personal data is regulated in Ireland by the General Data Protection Regulation EU 2016/679 as supplemented by the Data Protection Act 2018ⁱ, together with other laws which relate to privacy and electronic communications. We refer to these as the “Data Protection Legislation”. You agree that we are entitled to hold any personal data provided to us that may be obtained during the course of providing the agreed service. You further agree that we may use your personal data for that purpose and in accordance with the requirements of the prevailing Data Protection Legislation.

We shall only process your personal data:

- In order to provide our services to you and perform any other obligations in accordance with our engagement with you.
- In order to comply with our legal or regulatory obligations; and
- Where it is necessary for the purposes of our legitimate interests and those interests are not overridden by the data subjects’ own privacy rights.

We shall each be considered an independent data controller in relation to your client personal data. Each of us will comply with all requirements and obligations applicable to us under the data protection legislation in respect of the client personal data.

Our privacy notice as set out in the appendix to this letter [and which can also be obtained by emailing diarmuid@financial.ie] explains how we process personal data.

Acceptance of these terms of engagement includes your consent and acceptance of our Data Privacy Notice and our compliance with the requirements of the prevailing Data Protection Legislation and the processing of your personal data.

Additional Reporting Responsibilities under Legislation

28. Criminal Law

The Criminal Justice (Theft and Fraud Offences) Act, 2001 (the “2001 Act”) requires us to report to the Garda Síochána where the accounts of the company indicate that an offence specified by the 2001 Act may have been committed by the company, or in relation to the affairs of the Company by its directors, secretary, managers or employees. The term accounts in this context may include any information, or any declaration, return, account or other document which we know will be, or is likely to be, used for the purpose of keeping or auditing the accounts of the company. The offences specified by the 2001 Act include but are not limited to theft, unlawful use of a computer, false accounting, forgery and counterfeiting. We are required to make such a report notwithstanding any professional obligation of privilege or confidentiality and such a report made in good faith shall not be treated as a breach of any restriction imposed by statute or otherwise and will not involve us in liability of any kind.

The Criminal Justice Act, 2011 (the “2011 Act”) provides for the reporting of information, by a person, which may be of material assistance in preventing the commission by any other person of a relevant offence or securing the apprehension, prosecution or conviction of any other person for a relevant offence. Failure to report as soon as it is practicable to do so to a member of the Garda Síochána is an offence under the Act. The relevant offences specified by the Act include banking and finance, company law, money laundering, fraud, corruption, competition, consumer protection and cybercrime. We are required to make such a report notwithstanding any professional obligation of privilege or confidentiality and such a report made in good faith shall not be treated as a breach of any restriction imposed by statute or otherwise and will not involve us in liability of any kind.

29. Anti-Money Laundering

The Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 (Section 25) designates accountants, auditors and tax advisors for the purposes of the anti-money laundering provisions. The provisions of this Act and the Criminal Justice (Money Laundering and Terrorist Financing) Act

2013 require us to implement certain procedures to establish Client identity and impose reporting obligations in respect of suspicions regarding offences under the money laundering legislation.

Accountants, auditors and tax advisors are required to, amongst other things, carry out Customer Due Diligence under Section 33 to:

- Verify the identity of new clients, including that of any beneficial owners who are connected with the client or the service they provide.
- Establish and retain records of identification for at least five years from the date of last doing business with the client.
- Retain original documentation relating to transactions for a period of at least five years following the execution of the transaction.
- Establish measures to prevent and detect money laundering.
- Report suspicions of money laundering to the Garda Siochana and the Revenue Commissioners.
- Establish procedures to ensure all transactions connected with certain designated states and territorial units are reported.
- Ensure adequate control over client monies.

We are required to report to the Revenue Commissioners and An Garda Siochána directly in the circumstances set out above and may do so without the knowledge and consent of the directors.

30. **Additional legal responsibilities regarding taxation**

We must report material relevant offences, as defined in Section 1079 of the Taxes Consolidation Act 1997, to the directors of the company in writing, requesting them to rectify the matter or notify an appropriate officer of the Revenue Commissioners of the offence within 6 months. In the event that our request is not complied with, we must cease to assist the company in the preparation or delivery of any information, declaration or return.

Tax Compliance Work

31. We have agreed to prepare, in respect of each accounting period, a computation of the company's profit's, adjusted with the provisions of the Taxes Acts. Subject to your approval, this will be submitted to the Inspector of Taxes with the company's formal return. We shall advise you each year before the due date of the amount of Corporation Tax payable.
32. You will be responsible, unless otherwise agreed, for all other returns, including returns relating to employee taxes under PAYE/PRSI and returns of employee expenses and benefits and VAT returns.
33. We shall also be pleased to advise you on other matters relating to taxation, such as the implications of particular business transactions and on other taxation matters, which you refer to us.

Company Secretarial

34. You have authorised us, as your agent, to deal with the company's secretarial matters as follows: -
- (a) to prepare for your approval the company's Annual Return
 - (b) to prepare the abridged accounts of the company for filing with the Registrar of Companies
 - (c) to file the company's Annual Return and abridged accounts within the appropriate time limit
 - (d) to deal with any other routine secretarial matters that may arise.

Nevertheless, the ultimate responsibility for the company's secretarial affairs rests with the directors and company secretary who should continue to ensure that all relevant matters are brought to our attention.

35. To allow us to carry out these services all books, records and explanations requested by us must be submitted to us on a timely basis. To allow us to assist you in preparing returns for the Registrar of Companies it is necessary that the directors of the company have taken the steps to ensure that abridged accounts will be available to be annexed to the relevant statutory return within nine months of the financial year-end.
36. The directors are requested to note that the company will incur additional late filing penalties if the relevant financial statements are not made available for submission to the company's registration on time.
37. It is agreed that the directors of the company are primarily responsible to ensure that the company complies with the provisions of the ten individual Companies Act 2014 and will if necessary, seek proper legal advice and record all decisions of the directors and members in minute books maintained for that purpose.

Other Services

38. We shall be pleased to provide, if requested, other services such as:
- (a) General advice on financial matters including pension and investment planning (a separate engagement letter will deal with this area as the need arises)
 - (b) Reports in support of returns or claims e.g. for Government grants, consequential loss insurance declaration, etc.
 - (c) Reports in support of returns or claims e.g. for raising finance, for acquisitions of other businesses or investigation into some specific aspects of the business
 - (d) Advice on computers and computer bureau services
 - (e) Recruitment of staff
 - (f) Formation of limited companies

39. Consequently, in providing the financial statements of your business, any working papers, including the nominal ledger, which we bring into existence for this purpose, shall remain the property of this firm.

Fees

40. Our fees are based upon the skill involved and the time occupied on the work and will be charged for each class of work. They will be billed at appropriate intervals during the course of the year and will be due on presentation.
41. Should you so require, we will forward an estimate of fees in advance of any assignment.
42. We should also be pleased to give you any help you may require with problems which arose during the year and would plan to keep in touch with you throughout the year to discuss any matters affecting your business. Please do not hesitate to contact Mr. Diarmuid Ó Leochain whenever you feel he can be of assistance.

Liability

43. **O'Leochain & Associates** alone will be responsible for the performance of the engagement contract formed by this letter. You therefore agree that you will not bring any claim in respect of or in connection with this engagement whether in contract, tort (including negligence), breach of statutory duty or otherwise against any employee of **O'Leochain & Associates**. The foregoing exclusion does not apply to any liability that cannot be excluded under Irish law.
44. Our report will be addressed to the directors of company. The contents will be solely for your use and purpose. We will not accept liability/responsibility to any other third party to whom our report is shown or into whose hands it may come.
45. We shall use reasonable skill and care in the provision of the services set out in this letter.
46. We shall accept liability to pay damages for losses arising as a direct result of breach of contract or negligence on our part in respect of services provided in connection with or arising out of the engagement set out in this letter (or any variation or addition thereto) but the liability of **O'Leochain & Associates** (whether in contract, negligence or otherwise) shall in no circumstances exceed €1,000 in the aggregate in respect of all such services. The terms of this limitation of liability will apply to the above-named recipients of our report.
47. In no event shall **O'Leochain & Associates**, its partners, or employees be liable for any loss, damage, cost or expense arising in any way from or in connection with fraudulent acts, fraudulent omissions, misrepresentation or wilful default on the part of the governors, employees or agents of the company except and only to the extent that **O'Leochain & Associates** its

partners or employees have contributed to such losses, damage, cost or expense through their own fraud or dishonesty.

48. Any claims, whether in contract, negligence or otherwise, must be formally commenced within two years after the party bringing the claim becomes aware (or ought reasonably to have become aware) of the facts which give rise to the action and in any event no later than four years after any alleged breach of contract, negligence or other course of action. This expressly overrides any statutory provision, which would otherwise apply.
49. The parties to the engagement letter do not require the consent of any other party to rescind or vary any term or terms of the engagement letter at any time.

Electronic Communications

50. In the course of the engagement, we may communicate with you electronically. However, as you are aware the electronic transmission of information cannot be guaranteed to be secure or error free and such information could be intercepted, corrupted or lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use. Accordingly whilst we will use commercially reasonable procedures to check for the then most commonly known viruses before sending information electronically and notwithstanding any collateral contract, warranty or representation, neither we nor our partners, employees, agents or servants shall have any liability to you on any basis, whether in contract, tort (including negligence) or otherwise, in respect of any error or omission arising from or in connection with the electronic communication of information to you and your reliance on such information and including (but not limited to) the acts or omissions of our service providers. Such exclusion of liability shall not apply to us in the event of such acts, omissions or misrepresentations which are in any case criminal, dishonest or fraudulent on the part of our partners, employees, agents or servants.
51. If the communication relates to a matter of significance on which you wish to rely and you are concerned about the possible effects of electronic transmission you should request a hard copy of such transmission from us. If you wish us to password protect all or certain documents transmitted, you should discuss this with us and we will make appropriate arrangements.

Confidential Information

52. We shall not disclose, to third parties, confidential information acquired in the course of our professional work without your consent unless there is a legal right or duty to disclose. We are obliged under the regulations of our Institute to make all files available for inspection in the course of a routine practice review. From time to time, we may engage external third parties to review our files from a quality control perspective or where there are significant

subjective issues. Any external review will be covered by a confidentiality agreement with the provider as set out in their letter of engagement.

Working for Other Clients

53. We will not be prevented or restricted by virtue of our relationship with you, including anything in this engagement letter, from providing services to other clients. Our standard internal procedures are designed to ensure that confidential information communicated to us during the course of this assignment will be maintained confidentially.

Applicable Law

54. This engagement letter shall be governed by and construed in accordance with the laws of the Republic of Ireland. The Courts of the Republic of Ireland shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to an action being brought in those Courts, to claim that the action has been brought in an inconvenient forum, or to claim that those courts do not have jurisdiction.

Best Service

We shall endeavour at all times to provide you with a professional service of the highest quality. If however, you are dissatisfied with our service in any way, you should contact Partner A, (insert name) who will undertake to look into any complaint carefully and promptly. If we have given you a less than satisfactory service, we will undertake to do everything reasonable to put it right.

If you feel that a complaint is not properly addressed, or if you consider that the partner responsible for your affairs is not appropriate for the initial contact, please contact Partner B (insert name).

In the event that you are still dissatisfied, you may make a formal complaint to Institute of Certified Public Accountants

Agreement of Terms

Once it has been agreed this letter will remain effective until it is replaced. Please confirm your agreement with the terms of this letter by signing this copy and returning it to us.

The terms and conditions of the firm's services and engagements included as an Appendix to this letter should also be read in conjunction with this letter.

If this is not in accordance with your understanding of the terms of our appointment, please let us know and we will be happy to give you any further information you require.

Yours faithfully

O'Leochain & Associates
Certified Public Accountant

Acknowledged by: _____

On behalf of the board of Quality Car Wash Limited

Date:



Name: Quality Car Wash Limited
Address: 11 Canal Walk
Athlone
Co. Westmeath

Date: 2nd September 2025

Re: Company Secretarial Compliance Services.

Dear Ioan Marginean

We are pleased to assist you in relation to the provision of outsourced Company Secretarial Compliance Services to Quality Car Wash Limited. Please find set out hereunder the terms of our engagement in this matter.

The purpose of this letter is to set out the basis on which we will carry out the functions of the provision of the Service and the responsibilities of the Company and its Directors. This deals solely with the Service and not with any other services, which Mycosec Limited may provide and which may be the subject of separate engagement letters.

Scope of Engagement

1. We will provide each Company with the Company Secretarial Compliance Services, which are set out in "Appendix I" to this letter and "Appendix I" hereto shall constitute part of this letter and shall be construed as one therewith. Our duties shall be conducted in such manner as we consider necessary to fulfil our responsibilities hereunder and with due care and attention.
2. We will provide the Service to the Companies listed on Appendix II only. Companies may be added from time to time, subject to receipt of written confirmation that the Service is to be provided and the terms of this letter will apply to the additional companies.
3. We shall be entitled to rely upon information or advice given by you. We shall be entitled to rely on independent confirmations from any sources, provided that we shall not be entitled to rely upon such confirmations if we knew or ought to have known that it is incorrect or made in error.
4. Our work shall be dependent upon receiving without undue delay full co-operation from you.

Registered Office: 99 Sean Costello St., Athlone, Co Westmeath
| t. (090) 6476305 | f. (090) 6491987 | e. diarmuid@financial.ie

Director: Diarmuid Ó Leochain, BA, CPA, AITI. Registered in Ireland: 563821 | Vat No: 3369365HH Page 1 of 7

5. Should it be necessary to carry out any work in the course of our duties which is not dealt with in this letter, it shall be a matter for negotiation between us as to who shall carry out such work and as to all other details relating to such work.
6. Mycosec will undertake this Service using specialist company secretarial software, which will enable all registers and documents to be maintained in electronic format pursuant to the Companies Act, 2014. Where possible, transmission of relevant documents to the Registrar of Companies will be completed online using the appropriate authorisation.

Client Service Team

7. The Client Service team will be headed up and supervised by Diarmuid O Leochain who has specialist knowledge in this field. You will be assigned a designated point of contact to ensure that you and your clients get the best possible service. Diarmuid O Leochain will be the point of contact in relation to this service.

Communication

8. Ioan Marginean will be the point of contact in your Company and Mycosec will liaise with Quality Car Wash Limited only in relation to the Service unless otherwise instructed. We will issue timely reminders to you regarding upcoming annual returns.

General Terms of Business

9. Please see attached Appendix III in relation to the Service.

Respective Responsibilities

10. In respect alone of the requirement to maintain the company register and file the annual returns and financial statements, we accept responsibility to maintain up to date records and file necessary returns within the prescribed deadlines subject to Appendix III and below from the date of this letter:
11. Where information is not made available to us, we cannot accept liability for the consequences of incorrect information being submitted to the Companies Registration Office

Fees

12. Our fees for the provision of the Company Secretarial Compliance Services (as set out at paragraph 1) will be €200 plus Vat per annum per Company total amount €246. This fee will include the 6-month return after incorporation where the company in question has been formed with Mycosec and will also include filing fees of €20. See Appendix V for Invoice.
13. All fees are exclusive of expenses, outlays and VAT other than the annual filing fee of €20, which is included to convenience the customer

14. All outstanding fees, expenses and outlays must be paid in advance of submission of the relevant documentation to the Companies Registration Office. No filings will be submitted without advance payment.

Other Services

15. In addition to the Service engaged for hereunder we can provide additional Company Secretarial Services, some of which are outlined in Appendix IV, under separate engagement terms.

Benefit of Advice

16. Our advice, whether given orally or in writing, is intended only for the Company and should not be construed as advice to any other entity whether or not the facts or circumstances are similar to those set out in our advice or are similar to this engagement.

Confidentiality

17. Confidential information acquired by us in the course of our Duties and relevant to the discharge of our Duties hereunder shall not be disclosed by us. This undertaking shall not apply to any information which we are required by law to disclose, or which is in or hereafter enters the public domain or the disclosure of which has been authorised by you.

Limitation of Liability

18. Our aggregate liability to you in contract or tort or under statute or otherwise, for any loss or damage or cost or expense suffered by you (including, without limitation, loss of profits, indirect or consequential loss, economic loss any failure to realise anticipated savings or benefits) arising out of or in connection with this engagement, however the loss or damage is caused, including by our negligence (but not our wilful default) shall not in aggregate exceed three times the fee charged for this engagement. These terms shall not operate to exclude any liability, which by law may not be excluded.

Customer Satisfaction

19. We will use all reasonable endeavours to provide you with the Service, which we have agreed with you. However, if you are dissatisfied with the Service we provide, please let us know by contacting Diarmuid O Leochain. We shall examine any complaint promptly and do what we can to resolve the situation.

General Provisions

20. If any provision of these terms is or becomes invalid, illegal or unenforceable, the validity, legality or enforceability of the remaining provisions will not in any way be affected or impaired.
21. Save as expressly provided herein, nothing in these terms confers on any persons not a party to this engagement letter any benefit or right to enforce any of the terms hereof.
22. Any variation to the terms of this engagement letter shall be made in writing and will not be effective unless signed by our and your duly authorised representatives.

Severability

23. If at any time any provision of this letter becomes (or is declared by any court of competent jurisdiction) illegal, invalid or enforceable in any respect under the law of any jurisdiction, neither the legality, validity or enforceability of such provision under the laws of any other jurisdiction shall be in any way affected or impaired thereby.

Applicable law

24. This letter shall be governed by, and construed in accordance with, the laws of Ireland. The Courts of Ireland shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to an action being brought in those Courts, to claim that the action has been brought in an inconvenient forum, or to claim that those Courts do not have jurisdiction.

Agreement of terms

25. We shall be grateful if you could confirm in writing your agreement to the terms of engagement, by signing and returning the enclosed copy of this letter. If the contents of the letter are not in accordance with your understanding of our terms of appointment, please do not hesitate to contact us so we can discuss your needs in more detail.

Kind regards

Yours sincerely

**For and on behalf of
Mycosec Limited**

We acknowledge receipt of this letter and we agree to the terms of this letter.

Dated:

**For and on behalf of
Quality Car Wash Limited**

Provision of Annual Company Secretarial Compliance Services and to act as Filing Agent for each Company.

Annual General Meeting

- Preparation of the following documentation in relation to the approval and signing of the statutory financial statements and the holding of an Annual General Meeting for each Company: -
 - Minutes of a Meeting of Directors
 - Notice of an Annual General Meeting
 - Consent of the members and the Auditors to holding the meeting at short notice (where applicable)
 - Proxy forms for each member
 - Minutes of an Annual General Meeting
- Review the Articles of Association of each Company to establish current provisions for holding Director's meetings and general meetings of each Company.

Annual Return

- Preparation of the following documentation in relation to the Annual Return for each Company: -
 - Statutory B1 Annual Return
 - A certificate to be annexed to the financial statements (where applicable)
 - File the Annual Return for electronically with the Companies Registration Office
 - File the financial statements with the Companies Registration Office

Annual Compliance

- Maintain and update the Company Register for each Company including:
 - Register of Directors and Secretaries
 - Register of Members
 - Register of Allotments
 - Register of Transfers
 - Register of Charges and Debentures
 - Register of Directors and Secretaries interests in securities
 - Register if Directors and Secretaries interests in contracts
- Register Mycosec Limited as electronic filing agent for each Company and file the statutory form B77 at the Companies Registration Office.
- Review the Annual Return Date ("ARD") for each Company to ensure each Company has the optimum ARD.
- Review the Memorandum and Articles of Association of the Company to ensure it is compliant with the Companies Act 2014
- Correspondence with the Companies Registration Office, Revenue Commissioners, client etc.

Appendix II

Appendix III

Provision of Annual Company Secretarial Compliance Services Procedures

- When the letter of engagement has been approved and signed by each party, Mycosec will commence providing the Service to the Companies.
- The Company should provide the company register and minute book for each Company. If the company register is not available, a copy of the last annual return should be provided. We will base our records on the annual return and the information contained on the return. The practice should confirm that the information contained on the annual return is correct.
- We will carry out a review of each Company to ensure the Companies are up to date with their filing requirements and provide a report accordingly.
- We will advise of any changes that should be made and this work, which may not be covered under this engagement letter, will be agreed separately.
- If we incorporate a Company and we receive notice in writing that we are to provide company secretarial compliance services, the company should provide information in relation to the financial year-end etc.
- The Directors of each Company will register Mycosec Limited as filing agents to facilitate filing the annual returns electronically pursuant to Section 57 of Investments Funds, Companies and Miscellaneous Provisions Act, 2005.
- Three months before the Annual Return Date of a Company, the practice will receive a notification of the Annual Return Date, a pro forma invoice for the annual compliance service and a request for the following information: details of dividends paid if any, details of directors remuneration paid if any and also notice of any filing exemptions available under Companies Act 2014.
- It is further noted that each Company will notify and inform Mycosec Limited in writing of any changes in the legal structure of the company that is required by law to be recorded in the statutory registers and statutory returns as submitted to the CRO. Typically, this would include changes in directorships, company secretary, share movements etc.
- The company must confirm any changes that have occurred in the Company since the last annual return prior to the drafting of AGM and Annual Return documentation.
- Once we receive the draft financial statements, the Annual General Meeting documentation and B1 Annual Return will be prepared and sent to the company by email.
- If we do not receive a copy of the draft financial statements 1 month before the ARD, we will draft the AGM documentation and B1 Annual Return, based on the last financial statements and Annual Return filed at the Companies Registration Office.
- Once we receive the signed Annual Return and financial statements, together with settlement of the invoice for the annual compliance services, we will file the annual return electronically and submit the financial statements to the CRO.

- All outstanding fees, expenses and outlays must be paid in advance of submission of the relevant documentation to the Companies Registration Office. No filings will be submitted without advance payment.
- Failure to filing the annual return and financial statements on time will result in late filing fees of €100 plus €3 per day for each day the Annual Return is late. The Company will then be liable to be struck off the Register of Companies and the Directors may be fined and or restricted or disqualified. Any late filing fees incurred by the Company shall be payable in advance when submitting payment of the invoice.

Appendix IV

Special Company Secretarial Services

- Preparation and filing of various ad-hoc statutory filings that could occur during the year
- Facilitate a Company avail of the audit exemption
- Extend the Annual Return Date
- Company Formations
- Registration of Business Name
- Change of Company Name
- Change of registered office
- Alteration of the Memorandum and Articles of Association
- Appointment / Resignation of Directors / Secretary
- Share Registration Services – Allotment of shares, Transfer of shares, Redemption of shares
- Voluntary Strike Off
- Voluntary Liquidations
- Corporate Re-registrations
- Corporate Restorations
- Directors Compliance Statements
- Duplicate Certificate of Incorporation services
- Corporate Search Facilities
- Notarisation and Apostille of Documents
- Corporate Governance Advice
- Corporate Governance Audit
- Advice on Directors Responsibilities
- Advice on Company Secretary's Responsibilities

Quality Car Wash Limited
Unaudited Financial Statements
for the financial year ended 31 August 2025

O Leochain & Accountants
Certified Public Accountants
99 Sean Costello Street,
Athlone
N37 ND73

Company Number: 567093

Quality Car Wash Limited

CONTENTS

	Page
Directors and Other Information	3
Accountants' Report	4
Income Statement	5
Statement of Financial Position	6
Notes to the Financial Statements	7 - 8
Supplementary Information on Trading Statement	10 - 12

Quality Car Wash Limited
DIRECTORS AND OTHER INFORMATION

Directors	Ligana Marginean Ioan Marginean
Company Secretary	Ioan Marginean
Company Number	567093
Registered Office	11 Canal Walk Athlone Westmeath Ireland
Accountants	O Leochain & Accountants Certified Public Accountants 99 Sean Costello Street, Athlone N37 ND73
Bankers	AIB 1 Custom Place Athlone Westmeath

Quality Car Wash Limited
CERTIFIED PUBLIC ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of Quality Car Wash Limited
for the financial year ended 31 August 2025

In accordance with our engagement letter dated 2 September 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 August 2025 as set out on pages 5 to 8 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Quality Car Wash Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 its Board of Directors, as a body, for our work or for this report.

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial Reporting Standard 105 ("FRS 105"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

You have acknowledged on the Statement of Financial Position for the year ended 31 August 2025 your duty to ensure that Quality Car Wash Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Quality Car Wash Limited. You consider that Quality Car Wash Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Quality Car Wash Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

O LEOCHAIN & ACCOUNTANTS

Certified Public Accountants
99 Sean Costello Street,
Athlone
N37 ND73

1 October 2025

Quality Car Wash Limited

INCOME STATEMENT

for the financial year ended 31 August 2025

	2025 €	2024 €
Turnover	233,966	214,404
Cost of raw materials and consumables	(11,352)	(9,770)
Staff costs	(157,773)	(142,691)
Value adjustments and other amounts written off assets	(277)	(429)
Other expenses	(61,437)	(68,270)
	<hr/>	<hr/>
Profit/(loss)	3,127	(6,756)
Accumulated (loss) brought forward	(36,902)	(30,146)
	<hr/>	<hr/>
Accumulated loss carried forward	(33,775)	(36,902)
	<hr/> <hr/>	<hr/> <hr/>

Quality Car Wash Limited
STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

	2025	2024
	€	€
Fixed Assets	1,301	1,103
Current assets	3,543	3,264
Creditors: amounts falling due within one year	(35,920)	(41,169)
Net Current Liabilities	(32,377)	(37,905)
Total Assets less Current Liabilities	(31,076)	(36,802)
Accruals and deferred income	(2,599)	-
Net Liabilities	(33,675)	(36,802)
Capital and Reserves	(33,675)	(36,802)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Quality Car Wash Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and 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 financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the Directors and authorised for issue on 1 October 2025 and signed on its behalf by:

Ioan Marginean
Director

Ligana Marginean
Director

Quality Car Wash Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Quality Car Wash Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 567093. The registered office of the company is 11 Canal Walk, Athlone, Westmeath, Ireland. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

Turnover

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

Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

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

Quality Car Wash Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Share capital of the company

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement	2025	2024
	€	€
Loss brought forward	(36,902)	(30,146)
Profit/(loss) for the financial year	3,127	(6,756)
Loss carried forward	<u>(33,775)</u>	<u>(36,902)</u>

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 1 October 2025.

QUALITY CAR WASH LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2025

Quality Car Wash Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 August 2025

	Schedule	2025 €	2024 €
Sales		233,966	214,404
Cost of sales	1	(11,352)	(9,770)
Gross profit		<u>222,614</u>	<u>204,634</u>
Gross profit Percentage		<u>95.1%</u>	<u>95.4%</u>
Overhead expenses	2	<u>(219,487)</u>	<u>(211,390)</u>
Net profit/(loss)		<u><u>3,127</u></u>	<u><u>(6,756)</u></u>

Quality Car Wash Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF SALES
for the financial year ended 31 August 2025

	2025	2024
	€	€
Cost of Sales		
Opening stock	765	651
Purchases	11,424	9,884
	<hr/>	<hr/>
	12,189	10,535
Closing stock	(837)	(765)
	<hr/>	<hr/>
	11,352	9,770
	<hr/> <hr/>	<hr/> <hr/>

Quality Car Wash Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : OVERHEAD EXPENSES
for the financial year ended 31 August 2025

	2025 €	2024 €
Administration Expenses		
Wages and salaries (including directors' remuneration)	145,858	131,355
Social welfare costs	11,663	10,936
Vouchers	252	400
Rent payable	34,200	31,800
Rates	4,840	10,184
Insurance	3,113	4,457
Light and heat	7,704	8,920
Repairs and maintenance	2,590	2,866
Printing postage and stationery	43	270
Advertising	-	416
Telephone Broadband	144	-
Motor expenses	1,418	1,384
Legal and professional	1,542	950
Accountancy	3,488	3,488
Bank charges	1,778	1,904
Staff welfare	-	534
General expenses	(1)	365
Depreciation of tangible assets	277	429
	<u>218,909</u>	<u>210,658</u>
Finance		
Bank interest paid and payable	-	316
Bank interest paid	578	416
	<u>578</u>	<u>732</u>
Total Overheads	<u><u>219,487</u></u>	<u><u>211,390</u></u>

Quality Car Wash Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Quality Car Wash Limited

CONTENTS

	Page
Statement of Financial Position	3
Notes to the Financial Statements	4 - 5
Extract from Directors' Report	6

Quality Car Wash Limited
STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

	2025	2024
	€	€
Fixed Assets	1,301	1,103
Current assets	3,543	3,264
Creditors: amounts falling due within one year	(35,920)	(41,169)
Net Current Liabilities	(32,377)	(37,905)
Total Assets less Current Liabilities	(31,076)	(36,802)
Accruals and deferred income	(2,599)	-
Net Liabilities	(33,675)	(36,802)
Capital and Reserves	(33,675)	(36,802)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Quality Car Wash Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and 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 financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

Approved by the Directors and authorised for issue on 1 October 2025 and signed on its behalf by:

Ioan Marginean
Director

Ligana Marginean
Director

Quality Car Wash Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Quality Car Wash Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 567093. The registered office of the company is 11 Canal Walk, Athlone, Westmeath, Ireland. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

Turnover

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

Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

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

Quality Car Wash Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Share capital of the company

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement	2025	2024
	€	€
Loss brought forward	(36,902)	(30,146)
Profit/(loss) for the financial year	3,127	(6,756)
Loss carried forward	<u>(33,775)</u>	<u>(36,902)</u>

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 1 October 2025.

Quality Car Wash Limited
EXTRACT FROM DIRECTORS' REPORT

for the financial year ended 31 August 2025

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 31/08/25	Number Held At 01/09/24
Ioan Marginean	Ordinary	<u>100</u>	<u>100</u>

Ligana Marginean had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 31 August 2025 and the date of signing the financial statements.

Quality Car Wash Limited

O'Leochain & Associates
99 Sean Costello Street,
Athlone,
Co. Westmeath

1st October 2025

Quality Car Wash Limited

Dear Sirs,

This representation letter is provided in connection with your review of the financial statements of Quality Car Wash Limited for the year ended 31st August 2025 for the purpose of issuing a report on the unaudited financial statements.

We acknowledge as directors our responsibilities under the Companies Act 2014 for maintaining proper books of account (accounting records), preparing financial statements which give a true and fair view and making accurate representations to you.

We confirm, to the best of our knowledge and belief and having made appropriate enquiries of other directors and officials of the company, the following representations:

- **Accounting records and information**

We confirm that we have secured compliance with the company's obligation to maintain proper books of account by the use of appropriate systems and procedures and by the employment of competent persons and that the company has kept proper books of account throughout the year.

All the accounting records have been made available to you for the purpose of your compilation of the Financial Statements. All other records and related information which might affect the truth and fairness of, or necessary disclosure in, the financial statements, including details of all bank accounts, minutes of directors', shareholders' and relevant management meetings, have been made available to you and no such information has been withheld.

- **Accounting policies**

We confirm that we have reviewed the company's accounting policies and estimation techniques and, having regard to the possible alternative policies and techniques, the accounting policies and estimation techniques selected for use in the preparation of the financial statements are the most appropriate to give a true and fair view of the company's particular circumstances, as required by FRS 105 and Companies Act 2014.

- **Revenue recognition**

We confirm that the recognition of revenue from sales of goods and services and other sources, reflects the substance of all relevant contracts and arrangements with customers and other parties. Accordingly, revenue has been recognised only to the extent that (all significant risks and rewards of ownership have been

transferred to third parties.

- **Audit Exemption**

We confirm that the company meets the conditions for exemption from an audit of the financial statements set out in section 358 of the Companies Act, 2014.

- **Micro Companies Regime**

We confirm that the company meets the conditions to allow it to avail of the micro companies regime as stated in Section 280D and 280E of Companies Act 2014.

- **Related Party Transactions**

During the period the directors have identified and approved related party transactions and provided the information for disclosure of all transactions relevant to the company in the accounts. They are not aware of any other matters which require to be disclosed under FRS 105 or other requirements including Companies Act 2014 and the micro companies regime.

- **Transactions with Directors (Or persons connected with them)**

The directors confirm that no transactions, arrangements or agreements were made or entered into by the company for persons who at any time during the period were directors or officers of the company, or persons connected with them.

- **Directors' remuneration**

We confirm that we are availing of the exemption available under the micro companies regime not to disclose directors' remuneration

- **Compliance with law and regulation**

We confirm that, we are not aware of any actual or potential material non-compliance with those laws and regulations which provide a legal framework within which the company conducts its business and which are central to the company's ability to conduct its business and hence to the results and financial position to be disclosed in the financial statements for the year ended 31 August 2025, together with the actual or contingent consequences which may arise therefrom.

We are not aware of any instances of actual or potential breaches of, or non-compliance with laws and regulations, including the Companies Act and the Taxes Acts, that are central to the company's ability to conduct its business or that could have a material effect on the financial statements.

- **Contractual Arrangements**

All contractual arrangements entered into by the company with third parties have been properly reflected in the accounting records or, where material (or potentially material) to the financial statements, have been disclosed to you.

The company has complied with its obligations under contractual agreements where non-compliance could have a material effect on the financial statements.

There are no other agreements not in the ordinary course of business.

- **Liabilities**

Full provision has been made for all liabilities at the balance sheet date including guarantees, commitments and contingencies where the items are expected to result in significant loss. Contingent liabilities, where in our opinion provision is not required, have been appropriately disclosed in the financial statements.

We are not aware of any pending or threatened litigation, proceedings, hearing or claims negotiation, which may result in significant loss to the company

All guarantees and commitments given to third parties, including oral guarantees and commitments made on behalf of an affiliate, director, officer or any other third party have been disclosed where appropriate in the financial statements.

- **Retirement benefits (where applicable)**

All retirement benefits that the company is committed to providing, including any arrangements that are statutory, contractual or implicit in the company's actions, wherever they arise, whether funded or unfunded, approved or unapproved, have been identified and properly accounted for and/or disclosed.

- **Depreciation and impairment (where applicable)**

We are satisfied that the useful lives by reference to which depreciation has been calculated are appropriate. We confirm that an impairment review has been carried out and that there has been no impairment of fixed assets above the amount depreciated in the current period.

- **Current assets**

We are satisfied that the current assets in the balance sheet are expected to realise, in the ordinary course of business, no less than the net book amounts at which they are stated.

- **Unusual transactions**

No transactions which had the primary objective of altering the appearance of the accounts have been entered into during the period.

- **Going concern**

The financial statements have been prepared on the going concern basis. Having considered the company's trading performance since 31st August 2025 its profit and cash flow budgets / forecasts and its future business plans, we confirm that we have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

- **Fraud and error**

We acknowledge our responsibility for the implementation and operations of accounting and internal control systems that are also designed to prevent and detect fraud and error. We have disclosed to you all significant facts relating to any frauds or suspected frauds known to management that may have affected the entity. We have disclosed to you the results of our assessment of the risk that the accounts may be materially misstated as a result of fraud.

We are not aware of any irregularities, or allegations of irregularities, including fraud, involving management or employees who have a significant role in the

accounting and internal control systems, or that could have a material effect on the financial statements.

- **Events after the balance sheet date**

There have been no events since the balance sheet date, which necessitate revision of the figures included in the financial statements, or inclusion of a note thereto.

This letter was tabled at the meeting of the Board of Directors on 1st October 2025.

Yours faithfully,

Director: Ioan Marginean

Director: Ligana Marginean

Date: _____

Quality Car Wash Limited

Minutes of Meeting of Directors Held

AT: 11 Canal Walk, Athlone, Co. Westmeath

ON: 1st October 2025

PRESENT: Ioan Marginean (In the Chair)
Lijana Marginean

**DIRECTORS
REPORT AND
STATEMENT
OF ACCOUNT** The signing by two Directors of the Directors
Report and Statement of Accounts of the
Company for the year to 31st August 2025
was approved.

THIS CONCLUDED THE BUSINESS OF THE MEETING

DATE: _____ **CHAIRMAN:** _____

Quality Car Wash Limited

Minutes of Annual General Meeting Held

AT: 11 Canal Walk, Athlone, Co. Westmeath

ON: 1st October 2025

Present: Ioan Marginean (In the Chair)
Lijana Marginean

Notice: It was noted that all the Members and Accountants had consented to the Holding Of the meeting notwithstanding that the statutory notice had not been given (Otherwise, 21 Days).

Auditors

Report: The Accountants Report on the Accounts for the year to 31st August 2025 was read.

IT WAS RESOLVED

Directors Report & Statement Of Account: “That the Directors’ Report and statement of Account of the Company for the year to 31st August 2025 and as now submitted to this meeting be received”.

Directors: “That Ioan Marginean & Lijana Marginean who retire by rotation be and are hereby re-elected Directors of the Company”.

“That the recommendation of the directors not to declare a dividend in respect of the year be approved”.

Accountants’

Remuneration:” That the Directors be and are hereby authorised to fix the Remuneration of the Accountants”

THIS CONCLUDED THE BUSINESS OF THE MEETING

DATE: _____

CHAIRMAN: _____

Quality Car Wash Limited

Consent to Short Notice

We, being all the Members and Accountants of the above-named Company hereby consent to the holding of an Annual General meeting to be held on 1st day of October 2025 notwithstanding that the statutory notice thereof has not been given.

Ioan Marginean (Director and Secretary)

Lijana Marginean (Director)

O' Leochain & Associates Ltd
Accountants & Tax Consultants

Date:

1st October 2025
O' Leochain & Associates
Accountants & Tax Consultants
99 Sean Costello Street
Athlone
Co Westmeath

Dear Sirs,

We wish to confirm that the Company, Quality Car Wash Limited, owes the Director Ioan Marginean €21,310 and Lijana Marginean €0 as of the 31st of August 2025.

Director _____
Ioan Marginean

Director _____
Lijana Marginean

Quality Car Wash Limited

Year Ended 31/08/2025

ROS Form CT1 2025

Company Details

Tax Reference Number

3379428LH

Name of Company

Quality Car Wash Limited

Is the company part of a multinational group

Yes

No

Mandatory Disclosure

The number assigned to a transaction by the Revenue Commissioners under section 817HB

The number assigned to a transaction by the Revenue Commissioners under section 817HB

The number assigned to a transaction by the Revenue Commissioners under section 817HB

The number assigned to a transaction by the Revenue Commissioners under section 817HB

The number assigned to a transaction by the Revenue Commissioners under section 817HB

The number assigned to a transaction by the Revenue Commissioners under section 817HB

Qualifying Investments - Part 16 TCA 1997

Did investors make a qualifying investment (within the meaning of Part 16) in the company in the accounting period

Yes

No

Transactions with jurisdictions now considered to be non-cooperative for tax purposes

During the accounting period, did you enter into a transaction of paying royalty, interest or dividends to a person in any jurisdiction which is currently considered by the EU Member States collectively as a non-cooperative jurisdiction for tax purposes?

Yes

No

Stock Borrowing and Repurchase Agreements

Has the company acted as the stock seller of a financial transaction (within the meaning of section 753A):

(i) in the course of its trade Yes
No

(ii) Otherwise than in the course of its trade Yes
No

Has the company acted as the stock buyer of a financial transaction (within the meaning of section 753A):

(i) in the course of its trade Yes
No

(ii) Otherwise than in the course of its trade Yes
No

Return of Profits, Chargeable Gains, Chargeable Assets Acquired and Other Particulars

State Company Accounting Period

From (dd/mm/yyyy)

To (dd/mm/yyyy)

Does this return contain values in excess of one billion euro Yes
No

Contact Details (in case of query about this return)

Agent's TAIN

Client Reference Number

Contact Name

Telephone or E-mail

Foreign Incorporated Companies

If company is a foreign incorporated company enter details

Please state country of incorporation

Section 110 TCA 1997 - Qualifying Companies

Indicate if the company is a qualifying company within the meaning of Section 110 TCA 1997 Yes
No

Controlled Foreign Company

Is this company a chargeable company under the provision of Part 35B Yes
No

Current and Loan Accounts of Directors and Participators

Account details where a Close Company has made a loan to a participator or an associate of a participator

Account Information 1

Name of Director or Participator	loan Marginean
PPS Number	9354589U
Opening Balance - Credit	20,370
Debits, Advances	25,377
Credits, Repayments	26,318
Closing Balance - Credit	21,310

Return of Directors' Emoluments, Benefits, etc.

Director Details - 1

Employer's Registration No.	3379428LH
Company Name	Quality Car Wash Limited
Accounting Period From	01/09/2024
Accounting Period To	31/08/2025
Director's Name	loan Marginean
Director's PPS Number	9354589U
Director's salary, fees, and other remuneration	26,100
Expenses payment made to Director	0
Amounts paid to other persons to defray expenses incurred by Director	0
Value of Assets transferred to Director	0
Value of Assets provided for Director's use	0
Value of other benefits or facilities for Director's use	0

Trade Profits at 12.5%

(a) Profits before Capital Allowances (where a loss occurs show 0)	3,404
Balancing Charges	0

Capital Allowances

(a) Machinery and Plant (including motor vehicles and specified intangible excluding amount claimed in respect of 'energy-efficient equipment' under section 285A TCA 1997, 'childcare and fitness centre equipment' under section 285B TCA 1997, 'gas vehicles and refuelling equipment' under section 285C TCA 1997 and 'farm safety equipment' under section 285D TCA 1997)	133
(b) Machinery and Plant in respect of 'energy-efficient equipment' under S TCA 1997	0
(c) Machinery and Plant - 'childcare and fitness centre equipment' (section TCA 1997)	0

(d) Machinery and Plant - 'gas vehicles and refuelling equipment' (section 737 TCA 1997)

Plant & Machinery excess capital allowances not claimed in this period

Industrial Buildings/Farm Buildings

If any amount of Industrial Buildings Allowance claimed above is in respect of a property in the Living City Initiative (S.372AAC) tick the box
Yes
No

If any amount of Industrial Buildings Allowance claimed above is in respect of Aviation Services Facilities (Sec. 268(1)(n)) tick the box
Yes
No

(a) Other capital allowances (including patent rights) and relief for know-how under Sec. 768 TCA 1997

(b) If any amount at (a) above refers to patent rights or know-how complete the following entries:

(i) Amount of expenditure on patent rights in this accounting period for which the company is making an election under Sec. 755(4)(a) TCA 1997

(ii) Amount of capital allowances claimed under Sec. 755(1) TCA 1997 for this accounting period in respect of the purchase of patent rights

(iii) Amount of expenditure on know-how in this accounting period for which the company is making an election under Sec. 768(8) TCA 1997

(iv) Amount of allowance claimed under Sec. 768(2) TCA 1997 for this accounting period in respect of expenditure on know-how

(a) Trading Losses Forward (from earlier accounting period(s))

(b) Amount of losses at (a) above utilised in this accounting period

(c) Amount of losses forward not used in this accounting period and available to carry forward to succeeding accounting periods

(d) Section 400 losses obtained during the period

(b) If any amount at (a) refers to Excess Capital allowances enter that amount here

(c) If any amount at (a) above refers to Excess Trade Charges enter that amount here

Accounting Standards

Accounting framework under which the financial statements are prepared

Extracts from Accounts

Option 3 - I am not mandating financial statements in iXBRL format because each of the following three criteria apply to me and I am claiming an exclusion

1. The Statement of Financial Position / the Balance sheet total (aggregate of assets without deduction of liabilities) of the company does not exceed €4.4 million.
2. The amount of the turnover of the company does not exceed €8.8 million.
and
3. The average number of persons employed by the company, calculated in accordance with s317 of the Companies Act 2014, does not exceed 50.



Accounts Period (A.P.) - if it differs to A.P. on Company Details Panel

From (dd/mm/yyyy)

01/09/2024

To (dd/mm/yyyy)

31/08/2025

Income

*Sales / Receipts / Turnover	233,966
*Receipts from Government Agencies - GMS, etc.	0
*Other Income	0

Trading Account Items

*Purchases	11,352
*Gross Trading Profits	222,614

Expenses and Deductions

*Salaries / Wages	119,758
*Staff costs	11,663
*Directors' remuneration including fees, bonuses, etc.	26,100
*Sub-contractors for the purposes of RCT	0
*Sub-contractors Other	0
*Rent paid	34,200
*Consultancy, Professional fees	5,030
*Motor, Travel and Subsistence	1,418
*Repairs / Renewals	2,590
*Interest Payable	578
*Depreciation, Goodwill/Capital write-off	277
*Other Expenses - Negative/Credit Entries	1
*Other Expenses [Total]	17,874
Total CRSS and BRSS payments received	0
Stock exchange listing expenditure under S.81D	0

Note (Expenses and deductions) If you wish to comment on any one off or unusual expenses/deductions in this period use this additional notes field

Profit / Loss per Accounts

*A value must be provided for either Profit or Loss on ordinary activities before taxation

Profit on ordinary activities before taxation	3,127
---	-------

Adjustments made to Profit / Loss per Accounts

There are no adjustments required to the profit/loss per accounts



Balance Sheet and Capital and Reserve Items

(b) Balance of Director's current and loan account - credit balance	21,310
Stock, Work in Progress, Finished goods	837
Cash on hand / Bank - Debit	2,706
Bank / Loans / Overdraft - Credit	666

Trade Creditors	6,315
Other Creditors and Accruals	2,599
Tax Creditors	7,629
(b) Shareholder's Funds - negative	33,675

Self Assessment made under Chapter 4 of Part 41A TCA 1997

	Column A Revenue Calculation	Column B Self-Assessment
	€	€
(i) Amount of profits chargeable to tax for this period	0	0
(ii) Amount of tax chargeable for this period	0.00	0.00
(iii)(a) Amount of tax payable/overpaid for this period before repayable credits already refunded/offset	0.00	0.00
(iii)(b) Amount of repayable credits already refunded/offset.	0.00	0.00
(iii)(c) Amount of tax payable/overpaid for this period	0.00	0.00
(iv) Add amount of any surcharge due under S 1084 TCA 1997 for this period because of		
• Late filing of this return or	0.00	0.00
• Non-compliance with your LPT requirements	0.00	0.00
(v) Amount of tax paid directly to the Collector General for this period	0	0.00
(vi) (a) Balance of Tax Payable for this period	0.00	0.00
(vi) (b) Balance of Tax (Overpaid) for this period		
Research and Development credit period	0.00	0.00
Research and Development Cash Refund period	0.00	0.00

I confirm agreement with the figures at (i), (ii) and (iii)(a) as computed above in column A.



Yes



No

I declare the above to be my Self Assessment to Corporation Tax for the accounting period 01/09/2024 - 31/08/2025.



Please indicate what you believe gives rise to your self assessment figures in column B differing from the indicative tax figures provided by ROS in column A.

Financial Accounts Declaration

The Accounts information printed above is the information transmitted or to be transmitted in accordance with S917f(1) Taxes Consolidation Act 1997 and was prepared from the books, records and explanations provided by

Signature: _____ Date: _____ Time: _____

Address where signed: _____

Capacity of signatory: _____

Declaration

This declaration is for the purposes of Section 91K TCA 1997 only. It is a declaration confirming the information is contained in the CT1 that will be submitted electronically. This hard copy should be retained by you; it is not return (but is a copy of what is contained in your tax return) and it should not be sent to Revenue. I declare that the best of my knowledge and belief the information printed above is the information transmitted or to be transmitted in accordance with S917f(1) Taxes Consolidation Act 1997. The information is a correct return in accordance with provisions of the Taxes Consolidation Act 1997 of:

- All the sources of my income and the amount of income derived from each source in the year of assessment 2024
- All disposals of chargeable assets and of the amount of chargeable gains which accrued to me in the year of assessment 2025 (if any)

The information correctly states:

- All particulars as regards Allowances and reliefs claimed and
- Outgoings and charges

Signature: _____ Date: _____ Time: _____

Address where signed: _____

Capacity of signatory: _____

Quality Car Wash Limited

Year Ended 31/08/2025

ROS Form 46G

Company Details

Tax Reference Number

3379428LH

TAIN

71756J

Period Start

01/09/2024

Period End

31/08/2025

If you did not make any payments in the accounting period enter "NONE" here, complete the declaration below and return the form to the Revenue office dealing with the company.

NONE

Are the figures enclosed VAT inclusive?

Yes

No



YOU MUST SIGN THIS DECLARATION

I DECLARE that, to be best of my knowledge and belief, all the particulars given on this form are correctly stated.

Signature

Date

Signed By

A large, bold, handwritten signature in black ink, appearing to be 'I. Marginean', is written over the signature field.

Date Signed	2025-10-05 15:12:57
Email	lijana_john@yahoo.com
Printed Name	Ioan Marginean
IP Address	109.79.62.209
Browser User Agent	Mozilla/5.0 (Linux; Android 10; K) AppleWebKit/537.36 (KHTML, like Gecko) SamsungBrowser/28.0 Chrome/130.0.0.0 Mobile Safari/537.36
Name of signatory	Ioan Marginean

Signed By

A large, stylized handwritten signature in black ink, appearing to read 'Lijana Marginean'.

Date Signed	2025-10-12 08:03:22
Email	lijanamarginean@outlook.com
Printed Name	Lijana Marginean
IP Address	109.79.62.209
Browser User Agent	Mozilla/5.0 (Linux; Android 10; K) AppleWebKit/537.36 (KHTML, like Gecko) SamsungBrowser/28.0 Chrome/130.0.0.0 Mobile Safari/537.36
Name of signatory	Lijana Marginean