

Registered number: 697518

**BRAND FINANCE (IRELAND)
LIMITED**

ABRIDGED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH
2025**

**3 Harmony Court
Harmony Row
Dublin 2**

**Strata Audit
Statutory Audit Firm**

BRAND FINANCE (IRELAND) LIMITED

COMPANY INFORMATION

Directors	Neel Patel Angelique Brummer
Company secretary	Angelique Brummer
Registered number	697518
Registered office	132 Collegewood Manor Clane Co Kildare W91 KF86

BRAND FINANCE (IRELAND) LIMITED

CONTENTS

	Page
Special Auditors' Report	1 - 4
Abridged Balance Sheet	5
Statement of Changes in Equity	6
Notes to the Abridged Financial Statements	7 - 10

BRAND FINANCE (IRELAND) LIMITED

**INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF BRAND FINANCE (IRELAND) LIMITED
FOR THE YEAR ENDED 31 MARCH 2025**

On *24/9/25* we reported as auditors of Brand Finance (Ireland) Limited to the directors of the Company on the abridged financial statements for the year ended 31 March 2025 on pages 5 to 10 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the year ended 31 March 2025 on pages 5 to 10 which the directors of Brand Finance (Ireland) Limited propose to annex to the Annual Return of the Company; and
- (ii) the financial statements to be laid before the Annual General Meeting which form the basis for those abridged financial statements.

Respective responsibilities of Directors and Auditors

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

This report is made solely to the directors in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the directors those matters we are required to state to them in our report under Section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Basis of opinion

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

Opinion on financial statements

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the Annual Return of the Company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

Other information

On *24/9/25* we reported as auditors of Brand Finance (Ireland) Limited to the members on the Company's financial statements for the year ended 31 March 2025 to be laid before its Annual General Meeting and our report was as follows:

"We have audited the financial statements of Brand Finance (Ireland) Limited (the 'Company') for the year ended 31 March 2025, which comprise the Balance Sheet, the Statement of Changes in Equity and the notes to the financial statements, including a 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

BRAND FINANCE (IRELAND) LIMITED

INDEPENDENT AUDITORS'S REPORT TO THE SHAREHOLDERS OF BRAND FINANCE (IRELAND) LIMITED (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 Financial Reporting Standard 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions 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.

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' 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.

BRAND FINANCE (IRELAND) LIMITED

**INDEPENDENT AUDITORS'S REPORT TO THE SHAREHOLDERS OF BRAND FINANCE (IRELAND) LIMITED (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Opinion on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report 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 any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of 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.

Respective responsibilities and restrictions on use

Responsibilities of directors

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

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

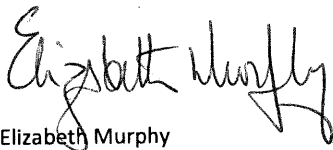
A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditors' Report."

BRAND FINANCE (IRELAND) LIMITED

**INDEPENDENT AUDITORS'S REPORT TO THE SHAREHOLDERS OF BRAND FINANCE (IRELAND) LIMITED (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

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

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' 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.



Elizabeth Murphy

for and on behalf of

Strata Audit

Statutory Audit Firm

3 Harmony Court

Harmony Row

Dublin 2

Date: 24 September 2025

BRAND FINANCE (IRELAND) LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	5	3,235	774
Cash at bank and in hand		10,089	21,976
		<u>13,324</u>	<u>22,750</u>
Creditors: amounts falling due within one year	6	(12,115)	(21,629)
Net current assets		<u>1,209</u>	<u>1,121</u>
Total assets less current liabilities		<u>1,209</u>	<u>1,121</u>
Net assets		<u><u>1,209</u></u>	<u><u>1,121</u></u>
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		1,109	1,021
Shareholders' funds		<u><u>1,209</u></u>	<u><u>1,121</u></u>

These financial statements have been prepared in accordance with the small companies regime.


We, as directors of Brand Finance (Ireland) Limited, state that:

The Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:


.....

Neel Patel
Director


.....
Angelique Brummer
Director

Date: 24.09.25

The notes on pages 7 to 10 form part of these financial statements.

BRAND FINANCE (IRELAND) LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2025**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 April 2023	100	-	100
Comprehensive income for the year			
Profit for the year	-	1,021	1,021
	<hr/>	<hr/>	<hr/>
At 1 April 2024	100	1,021	1,121
Comprehensive income for the year			
Profit for the year	-	88	88
	<hr/>	<hr/>	<hr/>
At 31 March 2025	100	1,109	1,209
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 7 to 10 form part of these financial statements.

BRAND FINANCE (IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Brand Finance (Ireland) Limited is an Irish registered company incorporated on 8 June 2021 with a registered address in 132 Collegewood Manor, Clane, Co. Kildare, W91 KF86, Ireland.

The principal activity of the company is that of management and business consultancy services.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Going concern

The Directors have reviewed the company's ability as a going concern and believe the company adoption of the going concern basis in preparing these financial statements is appropriate. Currently the company is financially and operationally supported by the parent company Brand Finance Plc.

This is the third trading period of trading and the Directors believe that the company has resources to continue has the resources to continue in operational existence for the foreseeable future.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

Revenue is derived through management charges to group entities.

BRAND FINANCE (IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

2.5 Taxation

Tax is recognised in profit or loss 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.

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.

BRAND FINANCE (IRELAND) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025	2024
	No.	No.
Directors	1	1
Staff	2	2
	<u>3</u>	<u>3</u>

4. Directors' remuneration

	2025	2024
	€	€
Directors' emoluments	<u>140,971</u>	<u>79,167</u>

5. Debtors

	2025	2024
	€	€
Other debtors	<u>3,235</u>	<u>774</u>
	<u>3,235</u>	<u>774</u>

6. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Corporation tax	159	146
Taxation and social insurance	-	13,870
Other creditors	3,956	7,613
Accruals	8,000	-
	<u>12,115</u>	<u>21,629</u>

7. Related party transactions

Brand Finance Ireland Limited is a wholly owned subsidiary of Brand Finance Plc. Transactions with Brand Finance Plc and with other wholly owned subsidiary companies of Brand Finance Plc are not disclosed as the company has availed of the exemption available under FRS 102 33.1A.

BRAND FINANCE (IRELAND) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Post balance sheet events

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

9. Controlling party

As at 31 March 2025, the immediate ultimate parent undertaking of the company is Brand Finance Plc, a company incorporated in the United Kingdom under the company registration number 03170141 with its registered office at Penavon, Helford Passage, Falmouth, Cornwall, TR11 5LB.

D.E.B Haigh and C.A Haigh, in conjunction, are considered to be the ultimate controlling party of the company.

10. Approval of financial statements

The board of directors approved these financial statements for issue on 24.09.25.