

COMPANIES ACT 2014

BIG HEART HOMECARE SERVICES LIMITED

Company Registration Number: 770515

ANNUAL RETURN FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2026

Financial Year: 28 August 2024 to 28 February 2026

Director: Jennifer Chizoma Awoh

Secretary: Thelma Ofoegbu

DORMANT COMPANY — AUDIT EXEMPTION CLAIMED

Pursuant to Chapter 15, Part 6 of the Companies Act 2014

These financial statements have been prepared on a dormant company basis

FINANCIAL STATEMENTS

BIG HEART HOMECARE SERVICES LIMITED

Company Registration Number: 770515

For the financial year ended: 28 February 2026

1. General Information

BIG HEART HOMECARE SERVICES LIMITED is a private company limited by shares, incorporated in Ireland and registered with the Companies Registration Office under registration number 770515.

The registered office of the company is in Ireland.

2. Nature of Operations

The company has been dormant since incorporation and has not traded or engaged in any significant accounting transactions during the financial year ended 28 February 2026, or in any prior period. No business operations have been carried out.

3. Basis of Preparation

These financial statements have been prepared on a going concern basis, under the historical cost convention and in accordance with the Companies Act 2014, as applicable to a dormant company. The financial statements comprise the balance sheet only, as permitted under the dormant company audit exemption provisions.

As the company has been dormant throughout the year, no profit and loss account has been prepared, as permitted under Section 304 of the Companies Act 2014.

4. Share Capital

The authorised and issued share capital of the company is €100 divided into 100 ordinary shares of €1 each, all of which are fully paid.

5. Directors and Secretary

Director: Jennifer Chizoma Awoh

Secretary: Thelma Ofoegbu

6. Audit Exemption

The directors have elected to claim the dormant company audit exemption under Chapter 15 of Part 6 of the Companies Act 2014. The company satisfies the qualifying conditions for this

exemption, having been dormant since incorporation with no significant accounting transactions having occurred during the year.

7. Dividends

No dividends have been declared or paid during the financial year (2024: nil).

8. Events After the Balance Sheet Date

There are no significant events after the balance sheet date that require disclosure in these financial statements.

BALANCE SHEET

BIG HEART HOMECARE SERVICES LIMITED

Company Registration Number: 770515

As at 28 February 2026

	Year ended 28 February 2026 €	Year ended 28 Aug 2024 €
FIXED ASSETS		
Tangible assets	—	—
Total Fixed Assets	—	—
CURRENT ASSETS		
Debtors	—	—
Cash at bank and in hand	—	—
Total Current Assets	—	—
CREDITORS: amounts falling due within one year		
Trade creditors	—	—
Total Creditors	—	—
NET CURRENT ASSETS / (LIABILITIES)	—	—
NET ASSETS	—	—
CAPITAL AND RESERVES		
Called up share capital presented as equity	100	100
Profit and loss account	—	—
TOTAL EQUITY	100	100

All amounts are in Euro (€). The company has no liabilities and has been dormant throughout the financial year.


AUDIT EXEMPTION STATEMENT (Balance Sheet)

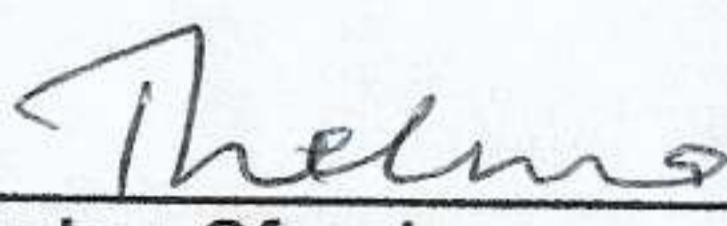
I/We, as director(s) of BIG HEART HOMECARE SERVICES LIMITED, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied (dormant company),
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

On behalf of the board:

Signed: 
Name: Jennifer Chizoma Awoh
Capacity: Director
Date: 28/02/26

Signed: 
Name: Thelma Ofoegbu
Capacity: Secretary
Date: 28/02/26

AUDIT EXEMPTION — DORMANT COMPANY

BIG HEART HOMECARE SERVICES LIMITED

Company Registration Number: 770515

Financial year ended: 28 February 2026

Pursuant to Chapter 15 of Part 6 of the Companies Act 2014

BASIS OF AUDIT EXEMPTION CLAIM

The directors of the company claim exemption from the audit requirement in respect of the financial year ended 28 February 2026 on the grounds that the company is dormant within the meaning of Section 365 of the Companies Act 2014.

QUALIFYING CONDITIONS — DORMANT COMPANY (Section 365, Companies Act 2014)

The company satisfies the following conditions required for the dormant company audit exemption:

Condition 1: The company has been dormant since incorporation and has not engaged in any significant accounting transactions during the financial year or any preceding financial year.

Condition 2: The company's annual return, to which these financial statements are attached, has been filed on time.

Condition 3: No shareholder of the company has served a notice under Section 334(1) of the Companies Act 2014 requiring an audit.

Condition 4: The company is not a public limited company, investment company or otherwise excluded from claiming this exemption.

DIRECTOR'S RESOLUTION

In accordance with Section 365(4) of the Companies Act 2014, the directors have recorded their decision to avail of the dormant company audit exemption for the financial year ended 28 February 2026 in the minutes of a directors' meeting held during the financial year.

TRANSACTIONS DISREGARDED IN DETERMINING DORMANT STATUS

In determining whether the company is dormant, the following transactions (which are disregarded by statute) occurred:

- The taking of shares by a subscriber to the company's constitution (share capital of €100)
- Payment of fees to the CRO for filing of annual returns

No other accounting transactions have taken place since the date of incorporation.

LEGAL REFERENCE

This audit exemption is claimed under Chapter 15, Part 6 of the Companies Act 2014, as amended by the Companies (Accounting) Act 2017 and the Companies (Corporate Governance, Enforcement and Regulatory Provisions) Act 2024.

Signed: JC
Name: Jennifer Chizoma Awoh
Capacity: Director
Date: 28/02/26

Signed: Thelma
Name: Thelma Ofoegbu
Capacity: Secretary
Date: 28/02/26

DIRECTORS' REPORT AND STATEMENT

BIG HEART HOMECARE SERVICES LIMITED

Company Registration Number: 770515

For the financial year ended: 28 February 2026

The directors present their report and the financial statements for the financial year ended 28 February 2026.

1. PRINCIPAL ACTIVITIES

The company was incorporated in Ireland and has been dormant since the date of incorporation. The company has not commenced trading and has had no business activity during the financial year ended 28 February 2026.

2. REVIEW OF BUSINESS AND FUTURE DEVELOPMENTS

The company remained dormant throughout the financial year. There were no profits or losses, no income, no expenditure and no material changes to the company's affairs during the year. The directors do not anticipate a change in the dormant status of the company in the immediate future.

3. RESULTS AND DIVIDENDS

The company made no profit or loss for the financial year (2024: nil). The directors do not recommend the payment of a dividend (2024: nil).

4. SHARE CAPITAL

The issued share capital of the company is €100 comprising 100 ordinary shares of €1 each, all of which are fully paid. There were no changes to the share capital during the year.

5. DIRECTORS

The following persons were directors of the company at all times during the financial year:

— Jennifer Chizoma Awoh

There were no changes to the board of directors during the financial year.

6. DIRECTORS' INTERESTS

The directors had no interests in the shares or debentures of the company or any group company at the beginning or end of the financial year, other than as subscribers to the company's constitution.

7. ACCOUNTING RECORDS

The directors are responsible for ensuring that adequate accounting records, as outlined in Section 281 to 285 of the Companies Act 2014, are kept by the company. The directors have taken appropriate measures to secure compliance with these obligations by employing competent persons and by maintaining appropriate systems.

8. DIRECTORS' RESPONSIBILITY STATEMENT

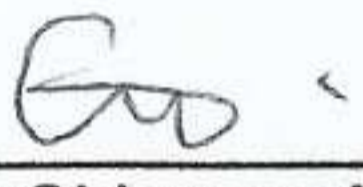
The directors are responsible for preparing the financial statements in accordance with applicable Irish law and accounting standards. Irish company law requires the directors to prepare financial statements for each financial year.

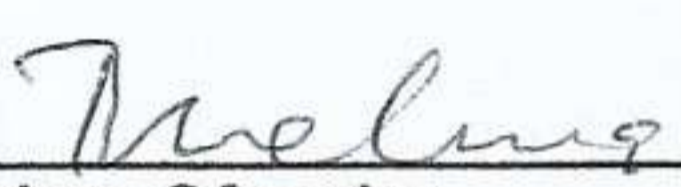
Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and applicable accounting standards, including Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), as applied to a dormant company.

The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the Board of Directors and authorised for issue on 28/02/26.

Signed: 
Name: Jennifer Chizoma Awoh
Capacity: Director
Date: 28/02/26

Signed: 
Name: Thelma Ofoegbu
Capacity: Secretary
Date: 28/02/26