

**Company registration number 749878 (Republic of Ireland)**

**FITZWHLD LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 JUNE 2025**

# FITZWHLD LIMITED

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# FITZWHLD LIMITED

## DIRECTORS' RESPONSIBILITIES STATEMENT

**FOR THE PERIOD ENDED 30 JUNE 2025**

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

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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Paul Byrne  
**Director**

Jay Dilger  
**Director**

9 February 2026

# FITZWHLD LIMITED

## BALANCE SHEET

AS AT 30 JUNE 2025

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|   |       | 30 June 2025     |                  | 31 December 2024 |                  |
|---|-------|------------------|------------------|------------------|------------------|
|   | Notes | €                | €                | €                | €                |
| <b>Fixed assets</b>                                   |       |                  |                  |                  |                  |
| Financial assets                                      | 4     |                  | 240,252          |                  | 240,152          |
| <b>Current assets</b>                                 |       |                  |                  |                  |                  |
| Debtors   | 6     | 25               |                  | 100              |                  |
| Cash at bank and in hand                              |       | 12,266           |                  | 8,339            |                  |
|   |       | <u>12,291</u>    |                  | <u>8,439</u>     |                  |
| <b>Creditors: amounts falling due within one year</b> | 7     | <u>(255,994)</u> |                  | <u>(250,861)</u> |                  |
| <b>Net current liabilities</b>                        |       |                  | <u>(243,703)</u> |                  | <u>(242,422)</u> |
| <b>Net liabilities</b>                                |       |                  | <u>(3,451)</u>   |                  | <u>(2,270)</u>   |
| <b>Capital and reserves</b>                           |       |                  |                  |                  |                  |
| Called up share capital presented as equity           | 8     |                  | 100              |                  | 100              |
| Profit and loss reserves                              |       |                  | <u>(3,551)</u>   |                  | <u>(2,370)</u>   |
| <b>Total equity</b>                                   |       |                  | <u>(3,451)</u>   |                  | <u>(2,270)</u>   |

# **FITZWHLD LIMITED**

## **BALANCE SHEET (CONTINUED)**

**AS AT 30 JUNE 2025**

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We, as directors of Fitzwhld Limited, state that:

(a) The company is availing itself of the exemption from audit 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) The directors acknowledge the obligations of the company, under the Companies Act 2014:

(i) 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 period and of its profit or loss for such a period; and

(ii) to otherwise comply with the provisions of this Act 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; 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 9 February 2026 and are signed on its behalf by:

Paul Byrne  
**Director**

Jay Dilger  
**Director**

# FITZWHLD LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE PERIOD ENDED 30 JUNE 2025*

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### 1 Accounting policies

#### Company information

Fitzwhld Limited is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is 38 Fitzwilliam Street Upper, Dublin 2, D02 KV05 and its company registration number is 7949878.

#### 1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business.

#### 1.4 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

An associate is an entity, being neither a subsidiary nor a joint venture, in which the company holds a long-term interest and where the company has significant influence. The company considers that it has significant influence where it has the power to participate in the financial and operating decisions of the associate.

Entities in which the company has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

#### 1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# FITZWHLD LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2025

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### 1 Accounting policies

(Continued)

#### 1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price. Financial assets classified as receivable within one year are not amortised.

##### **Classification of financial liabilities**

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, that are classified as debt, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

#### 1.7 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Judgements and key sources of estimation uncertainty

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

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

There were no significant estimates or judgements used in the period.

# FITZWHLD LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 30 JUNE 2025

#### 3 Taxation

The actual charge for the period can be reconciled to the expected credit for the period based on the profit or loss and the standard rate of tax as follows:

|   | 2025<br>€ | 2024<br>€ |
|---|-----------|-----------|
| Loss before taxation  | (1,181)   | (2,370)   |
| Expected tax credit based on the standard rate of corporation tax of 12.50%<br>(2024: 12.50%) | (148)     | (296)     |
| Unutilised tax losses carried forward   | 148       | 296       |
| Taxation charge for the period  | -         | -         |

#### 4 Financial assets

|                             | Notes | 2025<br>€ | 2024<br>€ |
|-----------------------------|-------|-----------|-----------|
| Investments in subsidiaries | 5     | 240,252   | 240,152   |

#### Movements in fixed asset investments

|                          | Shares in<br>subsidiaries<br>€ |
|--------------------------|--------------------------------|
| <b>Cost or valuation</b> |                                |
| At 1 January 2025        | 240,152                        |
| Additions                | 100                            |
| At 30 June 2025          | 240,252                        |
| <b>Carrying amount</b>   |                                |
| At 30 June 2025          | 240,252                        |
| At 31 December 2024      | 240,152                        |

#### 5 Subsidiaries

Details of the company's subsidiaries at 30 June 2025 are as follows:

| Name of undertaking | Registered office | Class of<br>shares held | % Held<br>Direct |
|---------------------|-------------------|-------------------------|------------------|
| Skillbet UK Ltd     | Uk                | Ordinary                | 100.00           |
| Fitzwilliam Bet Ltd | Ireland           | Ordinary                | 100.00           |

# FITZWHLD LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 JUNE 2025

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|   |                   |                   |
|---|-------------------|-------------------|
| <b>6 Debtors</b>  | <b>2025</b>       | <b>2024</b>       |
| <b>Amounts falling due within one year:</b>             | <b>€</b>          | <b>€</b>          |
| Other debtors   | 25                | 100               |
|   | <u>          </u> | <u>          </u> |
| <b>7 Creditors: amounts falling due within one year</b> | <b>2025</b>       | <b>2024</b>       |
|   | <b>€</b>          | <b>€</b>          |
| Other creditors   | 255,994           | 250,861           |
|   | <u>          </u> | <u>          </u> |
| <b>8 Share capital</b>                                  | <b>2025</b>       | <b>2024</b>       |
| <b>Ordinary share capital</b>                           | <b>€</b>          | <b>€</b>          |
| <b>Issued and fully paid</b>                            |                   |                   |
| Ordinary Shares of €1 each                              | 100               | 100               |
|   | <u>          </u> | <u>          </u> |

### 9 Related party transactions

During the year, the related party advanced €259,434 to the company. As at 30 June 2025, the company owed €259,434 to this related party. The related party are entities under common shareholding with the Company.

During the year, the company advanced €12,056 to this related party. As at 30 June 2025, the related party owed €12,056 to the company. The related party are entities under common shareholding with the Company.

### 10 Directors' transactions

At the start of the year the company owed an amount of €123,591 to one of the director. During the year, the company repaid €115,075 to the director. At 30 June 2025, the company owed an amount of €8,516 to this director.

### 11 Ultimate controlling party

The company is 100% owned and controlled by its directors.

### 12 Approval of financial statements

The directors approved the financial statements on 9 February 2026.