

OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
SECTION 347 (2) (b) COMPANIES ACT 2014

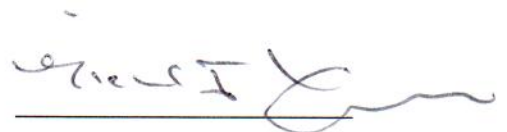
Company Name: OtherOptions Limited
Company Number: 271968
Financial Period: 1st November 2024 to 31st October 2025

CERTIFICATE:

WE HEREBY CERTIFY that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature: 

SECRETARY: Helen C Lawlor

Signature: 

DIRECTOR: Michael J Kenny

Date: 25th January, 2026

Date: 25th January, 2026

(This document requires two signatures. The same person cannot sign as both Director and Secretary)

OtherOptions Limited

Unaudited Abridged Financial Statements

for the year ended

31st October, 2025

OtherOptions Limited

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OtherOptions Limited

Directors and Other Information

DIRECTORS

Michael J Kenny
Helen C Lawlor

SECRETARY

Helen C Lawlor

REGISTERED OFFICE AND NUMBER

87 Terenure Road West,
Terenure,
Dublin 6w,
D6W Y166.

Registered in Ireland No. 271968

SOLICITORS

Geraldine Kelly & Co.,
195 Lower Kimmage Road,
Dublin 6w,
D6W EW74.

BANKERS

AIB Bank,
Naas Road,
Dublin 22,
D22 YW95.

Directors' Declaration on Unaudited Financial Statements

In relation to the Financial Statements which comprise the Balance Sheet and related notes:

* The Directors approve these Financial Statements and confirm that they are responsible for them, including selecting the appropriate Accounting Policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them.

They have been prepared on the Going Concern Basis on the grounds that the Company will continue in business.

* The Directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 31st October, 2025.

ON BEHALF OF THE BOARD

Michael J Kenny

Date: 25th January, 2026

Helen C Lawlor

OtherOptions Limited

Balance Sheet as at 31st October, 2025

	2025	2024
	Euro	Euro
<u>Net Current Assets/(Liabilities)</u>		
Current Assets	642,060	825,007
Prepayments and Accrued Income	-	254
Creditors: amounts falling due within one year	(212)	(26,661)
<u>Net Current Assets</u>	<u>641,848</u>	<u>798,600</u>
<u>Total Assets less Current Liabilities</u>	641,848	798,600
<u>CREDITORS</u> - falling due after one year	-	(157,068)
<u>Net Assets</u>	<u>641,848</u>	<u>641,532</u>
<u>Capital and Reserves</u>		
Capital and Reserves	<u>641,848</u>	<u>641,532</u>

These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the Micro Companies Regime and in accordance with Financial Reporting Statement 105 "The Financial Statement Reporting Standard applicable to Micro Entities Regime".

Balance Sheet continued...

OtherOptions Limited

Balance Sheet as at 31st October, 2025 continued...

We as Directors of OtherOptions 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 complied with,
- c. no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the Company, and
- d. we acknowledge the Company's obligations under the Companies Act 2014, to keep adequate accounting records and to 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 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 it is entitled to the benefit of that exemption as a small Company and that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014 and the Micro Companies' Regime.

The Financial statements were approved by the Directors

25th January, 2026

25th January 2026

_____ and authorised for issue on _____

They were signed on its behalf by

Michael J Kenny

- DIRECTORS -

Helen C Lawlor

OtherOptions Limited

Notes to the Financial Statements for the year ended
31st October, 2025

1. GENERAL INFORMATION

The principal activity of the Company is that of an Investment Company. The Company operated from its registered office at 87 Terenure Road West, Dublin 6w, D6W Y166.

The Company is a limited liability company incorporated and domiciled in Ireland. Its company registration number is 271968. The Company is tax resident in Ireland.

The Financial Statements are prepared in Euro which is the functional currency of the Company.

2. ACCOUNTING POLICIES

The significant accounting policies adopted by the Company and applied consistently in the preparation of these Financial Statements are set out below.

Basis of Preparation

The Financial Statements have been prepared on the going concern basis, under the Historical Cost Convention and comply with Financial Reporting Standards of the Financial Reporting Council including "The Financial Reporting Standard applicable to the Micro Entities Regime - FRS 105", and the Companies Act 2014.

The Company qualifies as a Micro Company as defined by section 280d of the Companies Act 2014 in respect of the financial year and has applied the rules of the "Micro Companies Regime" in accordance with Section 280e of the Companies Act 2014 and FRS 105.

Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax is not recognised.

Financial Assets

Financial Assets are stated at cost less impairment.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the Balance Sheet.

Notes to the Financial Statements continued...

2. ACCOUNTING POLICIES continued

Debtors

Trade Debtors and other receivables are recognised initially at transaction price less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the assets' carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the Profit and Loss Account.

Creditors and Accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Creditors and accruals including amounts owed to related parties are recognised initially at transaction price (including transaction costs). Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists.

Share Capital

Ordinary shares are classified as equity.

Post Balance Sheet Events

There have been no significant events affecting the Company since the Balance Sheet date.

	2025	2024
	Euro	Euro
3. <u>MOVEMENT ON PROFIT AND LOSS RESERVES</u>		
Balance at 1st November, 2024	411,709	416,744
Profit/(Loss) for the year	316	(5,035)
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Balance at 31st October, 2025	412,025	411,709
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4. APPROVAL OF THE FINANCIAL STATEMENTS

The Directors approved the Financial Statements on 25th January, 2026.