

COMPUTERSHARE TRUSTEES (IRELAND) LIMITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2025

COMPUTERSHARE TRUSTEES (IRELAND) LIMITED

COMPANY INFORMATION

Directors	A Whyte (resigned 6 May 2025) L Hazell-Smart (British) M Kenny J Molony (appointed 11 November 2025)
Company secretary	J Matthews
Registered number	351707
Registered office	Unit 3100 Lake Drive Citywest Business Campus Dublin 24 Ireland
Independent auditors	PricewaterhouseCoopers Chartered Accountants and Statutory Audit Firm One Spencer Dock North Wall Quay Dublin 1
Bankers	AIB Bank plc East Rathgar Dublin 6 HSBC Bank plc 1, Grand Canal Square Grand Canal Harbour Grand Canal Dock Dublin 2
Solicitors	Matheson LLP 70 Sir John Rogerson's Quay Dublin 2

COMPUTERSHARE TRUSTEES (IRELAND) LIMITED

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**DIRECTORS' REPORT
FOR THE PERIOD ENDED 30 JUNE 2025**

The directors present their Directors' Report and the audited financial statements of Computershare Trustees (Ireland) Limited ("the Company") for the year ended 30 June 2025.

Directors' responsibilities statement

The directors are responsible for preparing the directors' report and the financial statements in accordance with Irish law.

Irish law requires the directors to prepare financial statements for each financial year giving a true and fair view of the Company's assets, liabilities and financial position at the end of the financial year and the profit or loss of the Company for the financial year. Under that law the directors have prepared the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland, comprising Financial Reporting Standard 101 (FRS 101) "Reduced Disclosure Framework" (FRS 101), and Irish law).

Under Irish law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the Company's assets, liabilities and financial position as at the end of the financial year and the profit or loss of the Company for the financial year.

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

- select suitable accounting policies 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 FRS 101 and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements;
- 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 keeping adequate accounting records that are sufficient to:

- correctly record and explain 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; and
- enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

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.

Principal activities and business review

The principal activity of the Company is to act as a trustee. The Company generated turnover of €246 thousand (2024 - €416 thousand) and operating profit of €165 thousand (2024 - €266 thousand).

Principal risks and uncertainties

All of the Company's business is conducted in Euros, predominantly with Irish and UK listed companies. There are a variety of risks that exist in these markets and a range of factors, some of which are beyond the Company's control, which may impact on the Company's performance. The Board and Management seek to identify, analyse, evaluate and, to the extent possible, remedy or mitigate these risks, which include the following: economic risks, including interest rate and foreign exchange fluctuations, market conditions and the costs of doing business.

COMPUTERSHARE TRUSTEES (IRELAND) LIMITED

DIRECTORS' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 JUNE 2025

Results and Dividends

The profit for the year, after taxation, amounted to €141 thousand (2024 - €235 thousand). Dividends of €Nil (2024 - €Nil) per ordinary share were paid, totalling Nil (2024 - €Nil thousand).

Directors

The directors who served during the year and up to the date of approval of the financial statements were:

A Whyte (Resigned 06/05/2025)
L Hazell-Smart (British)
M Kenny
J Molony (Appointed 11/11/2025)

The directors and secretary had no discloseable interests in the shares of the Company or any group company at 30 June 2025 or 30 June 2024, as defined by section 329 of the Companies Act, 2014.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Company's accounting records are maintained at the Company's registered office at Unit 3100 Lake Drive, Citywest Business Campus, Dublin 24, D24 AK82, Ireland and at The Pavilions, Bridgwater Road, Bristol BS13 8AE, United Kingdom.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Post balance sheet events

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

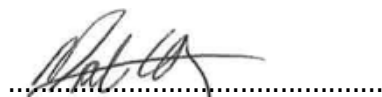
Independent Auditors

The auditors, PricewaterhouseCoopers, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the Board and signed on its behalf.



L Hazell-Smart
Director



M Kenny
Director

Date: 06 January 2026

Date: 06 January 2026



Independent auditors' report to the members of Computershare Trustees (Ireland) Limited

Report on the audit of the financial statements

Opinion

In our opinion, Computershare Trustees (Ireland) Limited's financial statements:

- give a true and fair view of the company's assets, liabilities and financial position as at 30 June 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 101 "Reduced Disclosure Framework" and Irish law); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have audited the financial statements, included within the Directors' Report and Financial Statements, which comprise:

- the Balance Sheet as at 30 June 2025;
- the Statement of Comprehensive Income for the year then ended;
- the Statement of Changes in Equity for the year then ended; and
- the notes to the financial statements, which include a description of the accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") and applicable law.

Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.



Conclusions relating to going concern

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 on which the financial statements are authorised for issue.

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.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the company's ability to continue as a going concern.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Reporting on other information

The other information comprises all of the information in the Directors' Report and Financial Statements other than the financial statements and our auditors' report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, 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 an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of 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 based on these responsibilities.

With respect to the Directors' Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below:

- In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the year ended 30 June 2025 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.
- Based on our 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.



Responsibilities for the financial statements and the audit

Responsibilities of the directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 1, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The directors are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 directors either intend to liquidate the company or to cease operations or have 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.

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at:

https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with section 391 of the Companies Act 2014 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.



Other required reporting

Companies Act 2014 opinions on other matters

- We have obtained all the information and explanations which we consider 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.
- The financial statements are in agreement with the accounting records.

Other exception reporting

Directors' remuneration and transactions

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.

A handwritten signature in black ink, appearing to read 'Liam O'Mahony'.

Liam O'Mahony

for and on behalf of PricewaterhouseCoopers

Chartered Accountants and Statutory Audit Firm

Dublin

6 January 2026

COMPUTERSHARE TRUSTEES (IRELAND) LIMITED

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 JUNE 2025**

	Note	2025 €000	2024 €000
Turnover	4	246	416
Cost of sales		(23)	-
Gross profit		<u>223</u>	<u>416</u>
Administrative expenses		(58)	(150)
Operating profit	5	165	266
Tax on profit	7	(24)	(31)
Profit for the financial period		<u><u>141</u></u>	<u><u>235</u></u>

There was no other comprehensive income for 2025 (2024: €NIL).

All comprehensive income arose from continuing operations.

The notes on pages 10 to 18 form part of these financial statements.

COMPUTERSHARE TRUSTEES (IRELAND) LIMITED

**BALANCE SHEET
AS AT 30 JUNE 2025**

	Note		2025 €000		2024 €000
Current assets					
Debtors: amounts falling due within one year	8	157		115	
Cash at bank		823		520	
		980		635	
Creditors: amounts falling due within one year	9	(312)		(108)	
Net current assets			668		527
Total assets less current liabilities			668		527
Net assets			668		527
Capital and reserves					
Called up share capital presented as equity	11		-		-
Profit and loss account			668		527
Shareholders' funds			668		527

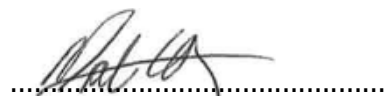
The notes on pages 10 to 18 form an integral part of these financial statements.

The financial statements on pages 7 to 18 were approved and authorised for issue by the board on 17 December 2025 and signed on its behalf by:



L Hazell-Smart
Director

Date: 06 January 2026



M Kenny
Director

Date: 06 January 2026

COMPUTERSHARE TRUSTEES (IRELAND) LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2025**

	Called up share capital €000	Profit and loss account €000	Total equity €000
At 1 July 2023	-	292	292
Comprehensive income for the year			
Profit for the financial year	-	235	235
Total transactions with owners	-	-	-
At 30 June 2024	-	527	527
Comprehensive income for the period			
Profit for the financial year	-	141	141
At 30 June 2025	<u>-</u>	<u>668</u>	<u>668</u>

The notes on pages 10 to 18 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025

1. General information

Computershare Trustees (Ireland) Limited ("the Company") is a private limited company incorporated and domiciled in Ireland. Its registered office is at Unit 3100 Lake Drive, Citywest Business Campus, Dublin 24, D24 AK82. The Company is limited by shares. The principal activity of the Company is to act as a corporate trustee.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historic cost convention and in accordance with Financial Reporting Standard 101 'Reduced Disclosure Framework' and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 101 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

2.2 Financial reporting standard 101 - reduced disclosure exemptions

The Company has taken advantage of the following disclosure exemptions under FRS 101:

- the requirements of paragraphs 45(b) and 46-52 of IFRS 2 Share based payment
- the requirements of IFRS 7 Financial Instruments: Disclosures
- the requirements of the second sentence of paragraph 110 and paragraphs 113(a), 114, 115, 118, 119(a) to (c), 120 to 127 and 129 of IFRS 15 Revenue from Contracts with Customers
- the requirement in paragraph 38 of IAS 1 'Presentation of Financial Statements' to present comparative information in respect of:
 - paragraph 79(a)(iv) of IAS 1;
- the requirements of paragraphs 10(d), 10(f), 16, 38A, 38B, 38C, 38D, 40A, 40B, 40C, 40D, 111 and 134-136 of IAS 1 Presentation of Financial Statements
- the requirements of IAS 7 Statement of Cash Flows
- the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- the requirements of paragraph 17 and 18A of IAS 24 Related Party Disclosures
- the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member

The following principal accounting policies have been consistently applied to all periods presented:

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.3 Going concern

The Company has net current assets of €668 thousand (2024 - €527 thousand) and has been profitable in both the current and previous year. The directors consider that it is appropriate for the financial statements to be prepared on the going concern basis. This is based on preparation and review of financial forecasts, on the basis of which the directors are confident that the Company will be able to meet its financial obligations as they fall due for a period of at least 12 months from the date of approval of the financial statements.

The Directors have also received written support from the ultimate holding company, Computershare Limited, that it will provide such financial support as is necessary for the Company to be able to meet its debts as they fall due for a financial period of at least 12 months from the date of approval of these financial statements were this to be needed for any reason.

2.4 Turnover

Turnover comprises revenue measured at the fair value of the consideration received or receivable, and represents amounts receivable for services supplied, stated net of discounts, returns and value added taxes. The Company recognises revenue when performance obligations have been satisfied. Transaction based revenue is recognised at a point in time as the performance obligation is satisfied. Annual management fee revenue is recognised over time measuring the progress towards complete satisfaction of the service, using the output method.

2.5 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.

2.6 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.

2.7 Financial instruments

The Company recognises financial instruments when it becomes a party to the contractual arrangements of the instrument. Financial instruments are de-recognised when they are discharged or when the contractual terms expire. The Company's accounting policies in respect of financial instruments transactions are explained below:

Financial assets

All recognised financial assets are subsequently measured in their entirety at either fair value or amortised cost, depending on the classification of the financial assets. The Company's accounting policy for each category is as follows:

Fair value through profit or loss

The Company does not have any assets held for trading nor does it voluntarily classify any financial assets as being at fair value through profit or loss.

Financial assets at amortised cost

These assets arise principally from the provision of services to customers (eg trade receivables), but

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.7 Financial instruments (continued)

also incorporate other types of financial assets where the objective is to hold these assets in order to collect contractual cash flows and the contractual cash flows are solely payments of principal and interest. They are initially recognised at fair value plus transaction costs that are directly attributable to their acquisition or issue, and are subsequently carried at amortised cost using the effective interest rate method, less provision for impairment.

Impairment of financial assets

The Company always recognises lifetime Expected Credit Loss (ECL) for trade receivables and amounts due on contracts with customers, but not amounts due from group companies. The ECLs on these financial assets are estimated based on the Company's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value of money where appropriate. Lifetime ECL represents the ECLs that will result from all possible default events over the expected life of a financial instrument.

Financial liabilities

Fair value through profit or loss

Financial liabilities are classified as at fair value through profit or loss, when the financial liability is held for trading, or is designated as at fair value through profit or loss. The Company does not have any liabilities classified as at fair value through profit or loss.

At amortised cost

Financial liabilities which are neither contingent consideration of an acquirer in a business combination, held for trading, nor designated as at fair value through profit or loss are subsequently measured at amortised cost using the effective interest method. This is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or where appropriate a shorter period, to the amortised cost of a financial liability.

2.8 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Creditors are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.9 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros, because the majority of the Company's cash flows are denominated in this currency.

Transactions and balances

Foreign currency transactions are converted at exchange rates approximating those in effect at the date of each transaction.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Comprehensive Income within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

2.10 Expenses

Expenses are accounted for on an accruals basis.

2.11 Interest income

Interest income is recognised in profit or loss using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.12 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.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance Sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

The Company has applied the temporary mandatory exception to recognising and disclosing information about deferred tax assets and liabilities in relation to Pillar Two income taxes, as provided in the amendments to IAS12 issued in May 2023.

2.13 Deferred revenue

Deferred income represents amounts billed to customers or payments received from customers for which revenue has not yet been recognised. Deferred revenue that is expected to be recognised within the year is recorded as current deferred revenue while the remaining portion is recorded as non-current deferred revenue.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

The Company makes estimates and assumptions that affect the reported amount of assets and liabilities within the next financial year. The Company also has to make judgements in applying its accounting policies which affect the amounts recognised in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There is nothing of significance in these financial statements which the directors have had to make a judgement on or estimate.

4. Turnover

The whole of the turnover is attributable to the Company's activity of corporate trustee services.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025

5. Operating profit

The operating profit is stated after charging :

	2025	2024
	€000	€000
Auditors' remuneration for audit services (including expenses)	7	7
	<u>7</u>	<u>7</u>

Fees in relation to non-audit services incurred by the Company are £nil (2024: £nil).

6. Employees

The Company has no employees. The directors, who are officers of the Company, did not receive any remuneration for their services to the Company (2024 - €NIL).

7. Tax on profit

	2025	2024
	€000	€000
Corporation tax		
Current tax on profits for the year	24	33
Adjustments in respect of previous periods	-	(1)
Total current tax	<u>24</u>	<u>32</u>
Deferred tax		
Adjustments in respect to previous year	-	(1)
Total deferred tax	<u>-</u>	<u>(1)</u>
Taxation on profit on ordinary activities	<u>24</u>	<u>31</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025

7. Tax on profit (continued)

Factors affecting tax charge for the period/year

The tax assessed for the period/year is higher than (2024 - lower than) the standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%). The differences are explained below:

	2025 €000	2024 €000
Profit on ordinary activities before tax	165	266
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%)	21	33
Adjustments to tax charge in respect of prior periods	-	(2)
BEPS Pillar Two – Qualifying Domestic Top-up Tax	3	-
Total tax charge for the year	24	31

The Group is within the scope of the OECD Pillar Two model rules which aim to introduce a global minimum tax rate of 15%. Ireland has enacted Pillar Two legislation, including the Qualifying Domestic Top-up Tax (QDTT), which applies for accounting periods beginning on or after 1 January 2024.

The current tax arising under the QDTT is €3 thousand. This is included in income tax in the statement of comprehensive income.

The Company has applied the mandatory exception to recognising and disclosing information about deferred tax assets and liabilities in relation to Pillar Two income taxes, as provided in the amendments to IAS12 issued in May 2023.

Factors that may affect future tax charges

No factors have been identified that are expected to have a material impact on the future tax charge.

8. Debtors: Amounts falling due within one year

	2025 €000	2024 €000
Trade debtors	114	108
Amounts owed by group undertakings	30	6
Corporation tax	12	-
Deferred taxation	1	1
	157	115

Amounts owed by group undertakings are unsecured, interest free and repayable on demand.

COMPUTERSHARE TRUSTEES (IRELAND) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025**

9. Creditors: Amounts falling due within one year

	2025	2024
	€000	€000
Amounts owed to group undertakings	204	1
Corporation tax	-	4
Taxation	1	14
Accruals	7	7
Deferred income	100	82
	312	108
	312	108

Amounts owed to fellow subsidiary undertakings are unsecured, interest free and are repayable on demand.

Deferred income will be revenue released over the next 12 months.

Taxation and social insurance is repayable at various dates over the coming months in accordance with the applicable statutory provisions.

10. Deferred taxation

	2025	2024
	€000	€000
At beginning of year	1	-
Prior year adjustment	-	1
At end of year	1	1
	1	1

The deferred tax asset is made up as follows:

	2025	2024
	€000	€000
Temporary differences	1	1
	1	1
	1	1

COMPUTERSHARE TRUSTEES (IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2025

11. Called up share capital

	2025 €000	2024 €000
Authorised		
100,000 (2024 - 100,000) Ordinary shares of €1.00 each	100	100
	<u> </u>	<u> </u>
Allotted, called up and fully paid - presented as equity		
1 (2024 - 1) Ordinary share of €1.00	-	-
	<u> </u>	<u> </u>

12. Controlling party

Computershare Trustees (Ireland) Limited is controlled and 100% owned by Computershare Limited, a company incorporated in Australia under ACN 005485825.

Computershare Limited is the ultimate controlling party. The smallest and largest group in which Computershare Trustees (Ireland) Limited is a member and for which group financial statements are drawn up is the Computershare Limited group.

The consolidated financial statements can be obtained from Computershare Limited, 452 Johnston Street, Abbotsford, Victoria 3067, Australia. These may also be found at Computershare's website www.computershare.com.

13. Approval of financial statements

The board of directors approved these financial statements for issue on 06 January 2026.