



Financial Statements

Eversana Global Solutions Ireland Limited

For the financial year ended 31 December 2024

Registered number: 731374

Company Information

Directors	Paul Hickey (resigned 17 October 2025) Michael Joseph Ryan Franco Spraggins
Company secretary	Franco Spraggins
Registered number	731374
Registered office	Landscape House Baldoonell Business Park Dublin 22 Ireland
Independent auditor	Grant Thornton Chartered Accountants & Statutory Audit Firm 13-18 City Quay Dublin 2
Bankers	J.P. Morgan SE 200 Capital Dock 79 Sir John Rogerson's Quay Dublin 2

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Directors' report

For the financial year ended 31 December 2024

The directors present their annual report and the audited financial statements for the financial year ended 31 December 2024.

Principal activities

The principal activity of the Company is providing management services to related parties.

Results and dividends

The profit for the financial year amounted to €250,097 (2023: loss €700).

During the financial year, the Company did not declare dividend on its ordinary shares (2023: €Nil).

Directors, secretary and their interests

In accordance with Section 329 of the Companies Act 2014, the directors' and secretary's shareholdings and the movements therein during the financial year ended 31 December 2024 were as follows:

	Ordinary shares of €1 each	
	31/12/24	1/1/24
Paul Hickey (resigned 17 October 2025)	-	-
Michael Joseph Ryan	-	-
Franco Spraggins	-	-
	<u> </u>	<u> </u>

The directors who served during the financial year were:

Paul Hickey (resigned 17 October 2025)
Michael Joseph Ryan
Franco Spraggins

Political contributions

The Company made no political or charitable donations or incurred any political expenditure during the financial year (2023: €Nil).

Going concern

At the time of approving the financial statements, the directors have considered the continued support of its shareholder and the ultimate parent Company, for at least 12 months from the date of signing the financial statements. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Branches outside the State

The Company has branches in Italy and Spain.

Research and development activities

The Company did not engage in research and development activities in the current or prior financial year under review (2023: €Nil).

Directors' report (continued)

For the financial year ended 31 December 2024

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 Landscape House, Baldonnell Business Park, Dublin 22, Ireland.

Events since the end of the financial period

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

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 auditor is 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 auditor is aware of that information.

Auditor

The auditor, Grant Thornton, continues 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.



Electronically signed by: Franco
Spraggins
Reason: Approval
Date: Dec 1, 2025 12:13:13 EST

Franco Spraggins
Director

Date: 01-Dec-2025



Electronically signed by: Mike
Ryan
Reason: Approval
Date: Dec 1, 2025 05:40:00 GMT+1

Michael Joseph Ryan
Director

01-Dec-2025

Directors' responsibilities statement

For the financial year ended 31 December 2024

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

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 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's financial statements and then apply them consistently;
- make judgments and accounting 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 and enable the financial statements to be audited. 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



Electronically signed by: Franco
Spraggins
Reason: Approval
Date: Dec 1, 2025 12:13:13 EST

Franco Spraggins
Director

Date: 01-Dec-2025



Electronically signed by: Mike
Ryan
Reason: Approval
Date: Dec 1, 2025 05:40:00 GMT+1

Michael Joseph Ryan
Director

01-Dec-2025

Independent auditor's report to the members of Eversana Global Solutions Ireland Limited

Opinion

We have audited the financial statements of Eversana Global Solutions Ireland Limited (the 'Company'), which comprise the Statement of comprehensive income, the Statement of financial position, the Statement of changes in equity for the financial year ended 31 December 2024, and the related notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is Irish law and accounting standards issued by the Financial Reporting Council including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (Generally Accepted Accounting Practice in Ireland) (the "relevant accounting framework").

In our opinion, Eversana Global Solutions Ireland Limited's financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2024 and of its profit or loss for the financial year then ended;
- have been properly prepared in accordance with the relevant accounting framework; 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 'Auditor's 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 the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. 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.

Independent auditor's report to the members of Eversana Global Solutions Ireland Limited (continued)

Other information

The directors are responsible for the other information. Other information comprises information included in the Annual Report, other than the financial statements and our auditor's report thereon, including the Directors' report. 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 course of 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.

Opinion on the matters prescribed by the Companies Act 2014

We have obtained all the information and explanations which to the best of our knowledge and belief, we considered 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.
- information and returns adequate for our audit have been received from branches not visited by us.

The Statement of financial position and the Statement of comprehensive income are in agreement with the accounting records and returns.

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

- the information given in the Directors' report for the financial year is consistent with the financial statements;
- the Directors' report has been prepared in accordance with applicable legal requirements, excluding the requirements on sustainability reporting in Part 28.

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.

Matters on which we are required to report by exception

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of sections 305 to 312 of the Act, which relate to the disclosure of directors' remuneration and transactions with directors have not been complied with by the Company. We have nothing to report in this regard.

Independent auditor's report to the members of Eversana Global Solutions Ireland Limited (continued)

Responsibilities of management and those charged with governance for the financial statements

As explained more fully in the directors' responsibilities statement, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS102, and for such internal control as they determine 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, management is 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.

Those charged with governance are responsible for overseeing the Company's financial reporting process and for the preparation of financial statements that give a true and fair view.

Auditor's responsibilities for the audit of the financial statements

The objectives of an auditor 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 auditor's 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 Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

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 auditor's 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.



Tracey Sullivan (FCA)
for and on behalf of

Grant Thornton
Chartered Accountants &
Statutory Audit Firm
13-18 City Quay
Dublin 2

Date: 01 December 2025

Statement of comprehensive income

For the financial year ended 31 December 2024

	Note	2024 €	2023 €
Turnover	4	3,330,129	-
Cost of sales		(2,380,582)	-
Gross profit		949,547	-
Administrative expenses		(679,341)	(700)
Operating profit/(loss)	5	270,206	(700)
Tax on profit/(loss)	7	(20,109)	-
Profit/(loss) for the financial year		250,097	(700)

There was no other comprehensive income for 2024 (2023: €Nil).

The notes on pages 10 to 16 form part of these financial statements.

Statement of financial position

As at 31 December 2024

	Note	2024 €	2023 €
Current assets			
Debtors: amounts falling due within one year	8	813,453	-
Cash at bank	9	911,654	200,050
		<u>1,725,107</u>	<u>200,050</u>
Current liabilities			
Creditors: amounts falling due within one year	10	(1,475,709)	(200,749)
		<u>249,398</u>	<u>(699)</u>
Net assets/(liabilities)			
		<u>249,398</u>	<u>(699)</u>
Capital and reserves			
Called up share capital presented as equity	11	1	1
Profit and loss account	12	249,397	(700)
		<u>249,398</u>	<u>(699)</u>
Shareholders' funds			
		<u>249,398</u>	<u>(699)</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A for small entities.

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


 Electronically signed by: Franco Spraggins
 Reason: Approval
 Date: Dec 1, 2025 12:13:13 EST
Franco Spraggins
 Director

Date: 01-Dec-2025

Mike Ryan
 Electronically signed by: Mike Ryan
 Reason: Approval
 Date: Dec 1, 2025 05:40:00 GMT+1
Michael Joseph Ryan
 Director

01-Dec-2025

The notes on pages 10 to 16 form part of these financial statements.

Statement of changes in equity

For the financial year ended 31 December 2024

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 January 2024	1	(700)	(699)
Comprehensive income for the financial year			
Profit for the financial year	-	250,097	250,097
At 31 December 2024	1	249,397	249,398

Statement of changes in equity

For the financial period ended 31 December 2023

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 December 2023	-	-	-
Comprehensive income for the financial period			
Loss for the financial period	-	(700)	(700)
Contributions by and distributions to owners			
Shares issued during the financial period	1	-	1
At 31 December 2023	1	(700)	(699)

The notes on pages 10 to 16 form part of these financial statements.

Notes to the financial statements

For the financial year ended 31 December 2024

1. General information

Eversana Global Solutions Ireland Limited is a private company limited by shares and is registered and incorporated in Ireland with registration number 731374. The registered office is Landscape House, Baldonnell Business Park, Dublin 22, Ireland.

The principal activity of the Company is providing management services to related parties.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 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).

The following principal accounting policies have been applied:

2.2 Going concern

At the time of approving the financial statements, the directors have considered the continued support of its shareholder and the ultimate parent Company, for at least 12 months from the date of signing the financial statements. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros (€).

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

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.

Notes to the financial statements

For the financial year ended 31 December 2024

2. Accounting policies (continued)

2.3 Foreign currency translation (continued)

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'.

2.4 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.

The Company recognized revenue on a cost plus basis.

2.5 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 Statement of financial position. The assets of the plan are held separately from the Company in independently administered funds.

2.6 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 reporting date in the countries where the Company operates and generates income.

Notes to the financial statements

For the financial year ended 31 December 2024

2. Accounting policies (continued)

2.7 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.

2.8 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.

2.9 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.

2.10 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial liabilities like trade creditors and due to related parties. Debt instruments that are payable within one year, typically trade creditors and due to related parties, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

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

When preparing the financial statements, management undertakes a number of judgments, estimates and assumptions about recognition and measurement of assets, liabilities, income and expenditure.

Impairment of debtor balances

Adequate amount of allowance is made and provided for specific groups of accounts where objective evidence of impairment exists. The Company evaluates these accounts based on available facts and circumstances affecting the collectability of the accounts, including but not limited to, the length of the Company's relationship with its contracting parties, contracting parties current credit status, average rate of accounts, settlement experience and historical loss experience.

Notes to the financial statements

For the financial year ended 31 December 2024

4. Turnover

An analysis of turnover by class of business is as follows:

	2024 €	2023 €
Rending of services	3,330,129	-

Analysis of turnover by country of destination:

	2024 €	2023 €
Republic of Ireland	1,971,374	-
Rest of the world	1,358,755	-
	<u>3,330,129</u>	<u>-</u>

5. Profit on ordinary activities before taxation

The operating profit is stated after charging:

	2024 €	2023 €
Difference on foreign exchange	23,249	-
Defined pension cost	7,604	-
	<u>30,853</u>	<u>-</u>

6. Employees

Staff costs were as follows:

	2024 €	2023 €
Wages and salaries	2,167,361	-
Social security costs	436,581	-
Defined pension cost	7,604	-
	<u>2,611,546</u>	<u>-</u>

Notes to the financial statements

For the financial year ended 31 December 2024

6. Employees (continued)

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

	2024 No.	2023 No.
Administrative staff	2	-
Sales and distribution	22	-
	<u>24</u>	<u>0</u>

7. Taxation

	2024 €	2023 €
Corporation tax		
Current tax on profits for the year	20,109	-
Tax on profit/(loss)	<u>20,109</u>	<u>-</u>

Factors affecting tax charge for the financial year

The tax assessed for the financial year is lower than (2023 - lower than) the standard rate of corporation tax in Ireland of 12.5% (2023 - 12.5%). The differences are explained below:

	2024 €	2023 €
Profit/(loss) on ordinary activities before tax	<u>270,206</u>	<u>(700)</u>
Profit/(loss) on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2023 - 12.5%)	33,776	(88)
Effects of:		
Expenses not deductible for tax purposes	(446)	-
Capital allowances for financial year in excess of depreciation	93	-
Double taxation relief	(13,314)	-
Other adjustments	-	88
Total tax charge for the financial year	<u>20,109</u>	<u>-</u>

Factors that may affect future tax charges

There are no factors that may affect future tax charges.

Notes to the financial statements

For the financial year ended 31 December 2024

8. Debtors

	2024 €	2023 €
Amounts owed by group undertakings	<u>813,453</u>	<u>-</u>

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

9. Cash and cash equivalents

	2024 €	2023 €
Cash at bank	<u>911,654</u>	<u>200,050</u>

10. Creditors: Amounts falling due within one year

	2024 €	2023 €
Trade creditors	2,245	700
Amounts owed to group undertakings	1,180,151	200,049
Corporation tax	21,511	-
Taxation and social insurance	14,099	-
Accruals	257,703	-
	<u>1,475,709</u>	<u>200,749</u>

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

11. Share capital

	2024 €	2023 €
Authorised		
100 (2023 - 100) Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid		
1 (2023 - 1) Ordinary share of €1.00	<u>1</u>	<u>1</u>

Notes to the financial statements

For the financial year ended 31 December 2024

12. Reserves

Profit and loss account

Includes all current and prior period retained profits and losses.

13. Related party transactions

The Company has availed of the exemptions in FRS102 Section 33, Paragraph 33.1A which allows non-disclosure of transactions 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.

14. Post balance sheet events

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

15. Controlling party

The Company is a wholly owned subsidiary of Eversana Ireland Limited, a company incorporated in Ireland.

The Company's ultimate parent undertakings are Water Street Healthcare Partners and JJJ Partners, also incorporated in the United States. The smallest group for which group financial statements are drawn up is that of WS LSCS Intermediate Holdings, LLC.

WS LSCS Intermediate Holdings, LLC. is the parent undertaking to consolidate the financial statements. The consolidated financial statements of WS LSCS Intermediate Holdings, LLC can be obtained from WS LSCS Intermediate Holdings, LLC. C/O The Corporation Trust Company, Corporation Trust Center, 1209 Orange St, Wilmington, Delaware, 19801, United States.

16. Approval of financial statements

The board of directors approved these financial statements for issue on 01 December 2025