

Tiger River Limited
Annual Report and Financial Statements
for the financial year ended 31 July 2025

Tiger River Limited

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Tiger River Limited
DIRECTORS AND OTHER INFORMATION

| | |
|--------------------------|---|
| Directors | Marian Keary William Keary |
| Company Secretary | Marian Keary |
| Company Number | 722204 |
| Registered Office | Keary Motors Kinsale Road Roundabout Cork Ireland |
| Auditors | Fitzgerald & Partners Chartered Accountants 9 Pearse Street Kinsale Co.Cork P17 AH66 |

Tiger River Limited

DIRECTORS' REPORT

for the financial year ended 31 July 2025

The directors present their report and the audited financial statements for the financial year ended 31 July 2025.

Principal Activity and Review of the Business

The principal activity of the company is the buying and selling of real estate and the operation of a rental property.

There has been no significant change in these activities during the financial year ended 31 July 2025.

Results and Dividends

The profit/(loss) for the financial year after providing for depreciation and taxation amounted to €3,968 (2024 - €(698)).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €345,693 (2024 - €347,412) and liabilities of €342,784 (2024 - €348,471). The company had net assets of €2,909 at 31st July 2025, compared to net liabilities of €1,059 at 31st July 2024.

Directors and Secretary

The directors who served throughout the financial year were as follows:

Marian Keary
William Keary

The secretary who served throughout the financial year was Marian Keary.

The directors and company secretary had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 31 July 2025 and the date of signing the financial statements.

Holdings in Parent Company

| Name | Company | Class of Shares | Number Held At 31/07/25 | Number Held At 01/08/24 |
|--------------|------------------------|-------------------------|-------------------------|-------------------------|
| Marian Keary | Tiger Mountain Limited | Ordinary Shares Class 1 | 80 | 80 |

William Keary had no direct beneficial interest in the shares of the parent company at the beginning or end of the financial year.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Auditors

The auditors, Fitzgerald & Partners, (Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

Tiger River Limited

DIRECTORS' REPORT

for the financial year ended 31 July 2025

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Keary Motors, Kinsale Road Roundabout, Cork.

Signed on behalf of the board

Marian Keary
Director

25 February 2026

William Keary
Director

25 February 2026

Tiger River Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

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" 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 the 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 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 readily and properly 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.

Signed on behalf of the board

Marian Keary
Director

25 February 2026

William Keary
Director

25 February 2026

INDEPENDENT AUDITOR'S REPORT to the Shareholders of Tiger River Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Tiger River Limited ('the company') for the financial year ended 31 July 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 July 2025 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; 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 described below 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 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.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. 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.

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT to the Shareholders of Tiger River Limited

Matters on which we are required to report by exception

Based on the 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.

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's 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 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 contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's shareholders, 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 shareholders 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 any responsibility to anyone other than the company and the company's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.

Cormac Fitzgerald
for and on behalf of
FITZGERALD & PARTNERS
Chartered Accountants
9 Pearse Street
Kinsale
Co.Cork
P17 AH66

25 February 2026

Tiger River Limited

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Tiger River Limited

PROFIT AND LOSS ACCOUNT

for the financial year ended 31 July 2025

| | Notes | 2025 € | 2024 € |
|--------------------------------------|-------|---------------------|---------------------|
| Turnover | 5 | 14,000 | 12,000 |
| Gross profit | | <u>14,000</u> | <u>12,000</u> |
| Administrative expenses | | (9,096) | (12,698) |
| Profit/(loss) before taxation | | <u>4,904</u> | <u>(698)</u> |
| Tax on profit/(loss) | 7 | (936) | - |
| Profit/(loss) for the financial year | 13 | <u>3,968</u> | <u>(698)</u> |
| Total comprehensive income | | <u><u>3,968</u></u> | <u><u>(698)</u></u> |

Approved by the board on 25 February 2026 and signed on its behalf by:

Marian Keary
Director

William Keary
Director

Tiger River Limited

BALANCE SHEET

as at 31 July 2025

| | Notes | 2025 € | 2024 € |
|---|-------|---------------------|-----------------------|
| Fixed Assets | | | |
| Tangible assets | 8 | <u>333,593</u> | <u>335,312</u> |
| Current Assets | | | |
| Debtors | 9 | 12,100 | 12,100 |
| Creditors: amounts falling due within one year | 10 | <u>(342,784)</u> | <u>(348,471)</u> |
| Net Current Liabilities | | <u>(330,684)</u> | <u>(336,371)</u> |
| Total Assets less Current Liabilities | | <u><u>2,909</u></u> | <u><u>(1,059)</u></u> |
| Capital and Reserves | | | |
| Called up share capital presented as equity | 12 | 100 | 100 |
| Retained earnings | 13 | <u>2,809</u> | <u>(1,159)</u> |
| Equity attributable to owners of the company | | <u><u>2,909</u></u> | <u><u>(1,059)</u></u> |

Approved by the board on 25 February 2026 and signed on its behalf by:

Marian Keary
Director

William Keary
Director

Tiger River Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 July 2025

| | Called up share capital € | Retained earnings € | Total € |
|-------------------------------|--|------------------------------------|--------------------|
| At 1 August 2023 | 100 | (461) | (361) |
| Loss for the financial year | - | (698) | (698) |
| At 31 July 2024 | 100 | (1,159) | (1,059) |
| Profit for the financial year | - | 3,968 | 3,968 |
| At 31 July 2025 | 100 | 2,809 | 2,909 |

Tiger River Limited
STATEMENT OF CASH FLOWS

for the financial year ended 31 July 2025

| | Notes | 2025 € | 2024 € |
|---|-------|----------------|----------------|
| Cash flows from operating activities | | | |
| Profit/(loss) for the financial year | | 3,968 | (698) |
| Adjustments for: | | | |
| Tax on profit/(loss) on ordinary activities | | 936 | - |
| Depreciation | | 1,719 | 1,719 |
| | | <u>6,623</u> | <u>1,021</u> |
| Movements in working capital: | | | |
| Movement in creditors | | - | 438 |
| | | <u>6,623</u> | <u>1,459</u> |
| Cash generated from operations | | <u>6,623</u> | <u>1,459</u> |
| Cash flows from financing activities | | | |
| Movement in funding from subsidiaries/group companies | | <u>(6,623)</u> | <u>(1,459)</u> |
| Cash and cash equivalents at end of financial year | | <u>-</u> | <u>-</u> |

Tiger River Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Tiger River Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 722204. The registered office of the company is Keary Motors, Kinsale Road Roundabout, Cork, Ireland. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 July 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a large company as defined by section 280H of the Companies Act 2014 in respect of the financial year.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

| | | |
|----------------------------------|---|---------------------|
| Land and buildings freehold | - | N/A |
| Fixtures, fittings and equipment | - | 12.5% Straight line |

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Tiger River Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Financial Instruments

Financial assets and liabilities

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in the profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in the profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in the profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Adoption of FRS 102

This is the first set of financial statements prepared by Tiger River Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2016.

4. Critical Accounting Judgements and Estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses.

Tiger River Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates, will, by definition, seldom equal the related actual results. There have been no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

5. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of

| | | |
|--|-------------------|-------------------|
| 6. Operating profit/(loss) | 2025 | 2024 |
| | € | € |
| Operating profit/(loss) is stated after charging: | | |
| Depreciation of tangible assets | 1,719 | 1,719 |
| Auditor's remuneration | | |
| - audit of individual company accounts | 6,281 | 6,281 |
| | <u> </u> | <u> </u> |

7. Tax on profit/(loss)

| | | |
|--|-------------|------|
| | 2025 | 2024 |
| | € | € |

(a) Analysis of charge in the financial year

Current tax:

| | | |
|--|-------------------|-------------------|
| Corporation tax at 25.00% (2024 - 25.00%) (Note 7 (b)) | 936 | - |
| | <u> </u> | <u> </u> |

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 25.00% (2024 - 25.00%). The differences are explained below:

| | | |
|--|-------------------|-------------------|
| | 2025 | 2024 |
| | € | € |
| Profit/(loss) taxable at 25.00% | 4,904 | (698) |
| | <u> </u> | <u> </u> |
| Profit/(loss) before tax | | |
| multiplied by the standard rate of corporation tax | | |
| in the Republic of Ireland at 25.00% (2024 - 25.00%) | 1,226 | (175) |
| Effects of: | | |
| Utilisation of tax losses | (290) | 175 |
| | <u> </u> | <u> </u> |
| Total tax charge for the financial year (Note 7 (a)) | 936 | - |
| | <u> </u> | <u> </u> |

Tiger River Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

8. Tangible assets

| | Land and buildings freehold € | Fixtures, fittings and equipment € | Total € |
|--|--|---|----------------|
| Cost | | | |
| At 1 August 2024 | 325,000 | 13,750 | 338,750 |
| At 31 July 2025 | 325,000 | 13,750 | 338,750 |
| Depreciation | | | |
| At 1 August 2024 | - | 3,438 | 3,438 |
| Charge for the financial year | - | 1,719 | 1,719 |
| At 31 July 2025 | - | 5,157 | 5,157 |
| Net book value | | | |
| At 31 July 2025 | 325,000 | 8,593 | 333,593 |
| At 31 July 2024 | 325,000 | 10,312 | 335,312 |
| 9. Debtors | | 2025 | 2024 |
| | | € | € |
| Trade debtors | | 12,000 | 12,000 |
| Other debtors | | 100 | 100 |
| | | 12,100 | 12,100 |
| 10. Creditors | | 2025 | 2024 |
| Amounts falling due within one year | | € | € |
| Amounts owed to group undertakings (Note 15) | | 335,568 | 342,191 |
| Taxation (Note 11) | | 936 | - |
| Accruals | | 6,280 | 6,280 |
| | | 342,784 | 348,471 |
| 11. Taxation | | 2025 | 2024 |
| | | € | € |
| Creditors: | | | |
| Corporation tax | | 936 | - |
| 12. Share capital | | 2025 | 2024 |
| | | € | € |
| Description | Number of shares | Value of units | |
| Allotted, called up and fully paid | | | |
| Ordinary Shares Class 1 | 100 | €1.00 each | 100 |

Tiger River Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

13. Income Statement

| | 2025 € | 2024 € |
|--------------------------------------|---------------------|-----------------------|
| At 1 August 2024 | (1,159) | (461) |
| Profit/(loss) for the financial year | <u>3,968</u> | <u>(698)</u> |
| At 31 July 2025 | <u><u>2,809</u></u> | <u><u>(1,159)</u></u> |

14. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2025.

15. Related party transactions

Transactions and balances with group company:

| | 2025 € | 2024 € |
|------------------------------------|-----------------------|-----------------------|
| Group Undertaking Creditors | | |
| Tiger Mountain Limited | <u><u>335,568</u></u> | <u><u>342,191</u></u> |

16. Parent company

The company regards Tiger Mountain Limited as its parent company.

17. Controlling interest

the company considers Marian Keary as the ultimate beneficial owner.

18. Post-Balance Sheet Events

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 25 February 2026.