

Needl Equity Investment Holdings Limited
Directors' Report and Unaudited Financial Statements
for the financial period ended 31 December 2025

Delmar Innovation
32E Rosemount Business Park
Ballycoolin Road
Dublin
D11 DYK8
Ireland

Company Number: 762064

Needl Equity Investment Holdings Limited

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Needl Equity Investment Holdings Limited

DIRECTORS AND OTHER INFORMATION

Directors	Robert Shannon Gavin Fox
Company Secretary	Robert Shannon
Company Number	762064
Registered Office and Business Address	14 Whitefriars Peters Row Aungier Street Dubilin 2 D02P573 Ireland
Accountants	Delmar Innovation 32E Rosemount Business Park Ballycoolin Road Dublin D11 DYK8 Ireland

Needl Equity Investment Holdings Limited

DIRECTORS' REPORT

for the financial period ended 31 December 2025

The directors present their report and the unaudited financial statements for the financial period ended 31 December 2025.

Principal Activity

Activities of Holding Companies

Results and Dividends

The loss for the financial period amounted to €(2,000) (Mar 25 - €(2,000)).

The directors do not recommend payment of a dividend.

At the end of the financial period, the company has assets of €1,070,600 (Mar 25 - €1,070,600) and liabilities of €84,450 (Mar 25 - €82,450). The net assets of the company have decreased by €(2,000).

Directors and Secretary

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

Robert Shannon
Gavin Fox

The secretary who served throughout the financial period was Robert Shannon.

The directors' and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At 31/12/25	Number Held At 01/04/25
Robert Shannon	Ordinary Shares	250	250
Gavin Fox	Ordinary Shares	125	125
		<u>375</u>	<u>375</u>

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

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 period-end.

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Needl Equity Investment Holdings Limited

DIRECTORS' REPORT

for the financial period ended 31 December 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 14 Whitefriars, Peters Row, Aungier Street, Dublin 2, D02P573.

Signed on behalf of the board

Rob Shannon

Robert Shannon
Director

Gavin Fox

Gavin Fox
Director

28 January 2026

Needl Equity Investment Holdings Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 31 December 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 period. 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 period end date and of the profit or loss of the company for the financial period 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. 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

Rob Shannon

Robert Shannon
Director

Gavin Fox

Gavin Fox
Director

28 January 2026

Needl Equity Investment Holdings Limited
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of Needl Equity Investment Holdings Limited
for the financial period ended 31 December 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial period ended 31 December 2025 as set out on pages 8 to 13 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Needl Equity Investment Holdings Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the period ended 31 December 2025 your duty to ensure that Needl Equity Investment Holdings Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Needl Equity Investment Holdings Limited. You consider that Needl Equity Investment Holdings Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the financial statements of Needl Equity Investment Holdings Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Delmar Innovation

DELMAR INNOVATION
32E Rosemount Business Park
Ballycoolin Road
Dublin
D11 DYK8
Ireland

28 January 2026

Needl Equity Investment Holdings Limited

PROFIT AND LOSS ACCOUNT

for the financial period ended 31 December 2025

	Notes	Dec 25 €	Mar 25 €
Administrative expenses		(2,000)	(2,000)
Loss before taxation		(2,000)	(2,000)
Tax on loss	5	-	-
Loss for the financial period		(2,000)	(2,000)
Total comprehensive income		(2,000)	(2,000)

Approved by the board on 28 January 2026 and signed on its behalf by:

Rob Shannon

Robert Shannon
Director

Gavin Fox

Gavin Fox
Director

Needl Equity Investment Holdings Limited

BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €	Mar 25 €
Fixed Assets			
Investments	6	<u>1,064,434</u>	<u>1,064,434</u>
Current Assets			
Cash and cash equivalents		6,166	6,166
Creditors: amounts falling due within one year	7	<u>(84,450)</u>	<u>(82,450)</u>
Net Current Liabilities		<u>(78,284)</u>	<u>(76,284)</u>
Total Assets less Current Liabilities		<u><u>986,150</u></u>	<u><u>988,150</u></u>
Capital and Reserves			
Called up share capital presented as equity		375	375
Share premium account	8	989,775	989,775
Retained earnings		<u>(4,000)</u>	<u>(2,000)</u>
Equity attributable to owners of the company		<u><u>986,150</u></u>	<u><u>988,150</u></u>

The financial statements have been prepared in accordance with the small companies' regime.

We as Directors of Needl Equity Investment Holdings Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial period and of its profit or loss for such a financial period and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the board on 28 January 2026 and signed on its behalf by:

Rob Shannon

Robert Shannon
Director

Gavin Fox

Gavin Fox
Director

Needl Equity Investment Holdings Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 1 April 2025	-	989,775	-	989,775
Loss for the financial period	-	-	(2,000)	(2,000)
Net proceeds of equity Ordinary share issue	375	-	-	375
At 31 March 2025	375	989,775	(2,000)	988,150
Loss for the financial period	-	-	(2,000)	(2,000)
At 31 December 2025	375	989,775	(4,000)	986,150

Needl Equity Investment Holdings Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

1. General Information

Needl Equity Investment Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 762064. The registered office of the company is 14 Whitefriars, Peters Row, Aungier Street, Dublin 2, D02P573, Ireland which is also the principal place of business of the company. 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 period ended 31 December 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).

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 small company as defined by section 280B of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial period in which it is receivable.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period 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.

Needl Equity Investment Holdings Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 9 month period ended 31 December 2025.
The comparative figures relate to the month period ended 31 March 2025.

4. Employees

The average monthly number of employees, including directors, during the financial period was 0, (Mar 25 - 0).

5. Tax on loss

	Dec 25 €	Mar 25 €
Analysis of charge in the financial period		
Current tax:		
Corporation tax	-	-
	<u> </u>	<u> </u>

No charge to tax arises due to tax losses incurred.

6. Investments

	Subsidiary undertakings shares	Other unlisted investments	Total
	€	€	€
Investments Cost			
At 31 December 2025	990,100	74,334	1,064,434
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 December 2025	990,100	74,334	1,064,434
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	990,100	74,334	1,064,434
	<u> </u>	<u> </u>	<u> </u>

7. Creditors Amounts falling due within one year

	Dec 25 €	Mar 25 €
Amounts owed to group undertakings (Note 10)	84,450	80,450
Accruals	-	2,000
	<u> </u>	<u> </u>
	84,450	82,450
	<u> </u>	<u> </u>

8. Reserves

Share Premium Reserve

The amount in the premium that arose from the issue of shares in 2024.

Needl Equity Investment Holdings Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

9. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

10. Related party transactions

Transactions with group companies include

Transactions and balances with group companies:

	Dec 25 €	Mar 25 €
Group Undertaking Creditors		
Needl Search Limited	<u>84,450</u>	<u>80,450</u>

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 28 January 2026.

NEEDL EQUITY INVESTMENT HOLDINGS LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

Needl Equity Investment Holdings Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial period ended 31 December 2025

	Schedule	Dec 25 €	Mar 25 €
Overhead expenses	1	<u>(2,000)</u>	<u>(2,000)</u>
Net loss		<u><u>(2,000)</u></u>	<u><u>(2,000)</u></u>

Needl Equity Investment Holdings Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : OVERHEAD EXPENSES
for the financial period ended 31 December 2025

	Dec 25 €	Mar 25 €
Administration Expenses		
Accountancy Fees	2,000	2,000
	<u>2,000</u>	<u>2,000</u>

Needl Equity Investment Holdings Limited
Abridged Unaudited Financial Statements
for the financial period ended 31 December 2025

Company Number: 762064

Needl Equity Investment Holdings Limited

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Needl Equity Investment Holdings Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 31 December 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 period. 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 period end date and of the profit or loss of the company for the financial period 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. 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

Robert Shannon
Director

Rob Shannon

Gavin Fox
Director

Gavin Fox

28 January 2026

Needl Equity Investment Holdings Limited

BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €	Mar 25 €
Fixed Assets			
Investments	6	<u>1,064,434</u>	<u>1,064,434</u>
Current Assets			
Cash and cash equivalents		6,166	6,166
Creditors: amounts falling due within one year	7	<u>(84,450)</u>	<u>(82,450)</u>
Net Current Liabilities		<u>(78,284)</u>	<u>(76,284)</u>
Total Assets less Current Liabilities		<u><u>986,150</u></u>	<u><u>988,150</u></u>
Capital and Reserves			
Called up share capital presented as equity		375	375
Share premium account	8	989,775	989,775
Retained earnings		<u>(4,000)</u>	<u>(2,000)</u>
Equity attributable to owners of the company		<u><u>986,150</u></u>	<u><u>988,150</u></u>

We as Directors of Needl Equity Investment Holdings Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial period and of its profit or loss for such a financial period and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 28 January 2026 and signed on its behalf by:

Robert Shannon
Director

Rob Shannon

Gavin Fox
Director

Gavin Fox

Needl Equity Investment Holdings Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 1 April 2025	-	989,775	-	989,775
Loss for the financial period	-	-	(2,000)	(2,000)
Net proceeds of equity Ordinary share issue	375	-	-	375
At 31 March 2025	375	989,775	(2,000)	988,150
Loss for the financial period	-	-	(2,000)	(2,000)
At 31 December 2025	375	989,775	(4,000)	986,150

Needl Equity Investment Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

1. General Information

Needl Equity Investment Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 762064. The registered office of the company is 14 Whitefriars, Peters Row, Aungier Street, Dublin 2, D02P573, Ireland which is also the principal place of business of the company. Activities of Holding Companies 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 period ended 31 December 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).

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 small company as defined by section 280B of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial period in which it is receivable.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period 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.

Needl Equity Investment Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 9 month period ended 31 December 2025.
The comparative figures relate to the month period ended 31 March 2025.

4. Employees

The average monthly number of employees, including directors, during the financial period was 0, (Mar 25 - 0).

5. Tax on loss

	Dec 25 €	Mar 25 €
Analysis of charge in the financial period		
Current tax:		
Corporation tax	-	-
	<u> </u>	<u> </u>

No charge to tax arises due to tax losses incurred.

6. Investments

	Subsidiary undertakings shares	Other unlisted investments	Total
	€	€	€
Investments Cost			
At 31 December 2025	990,100	74,334	1,064,434
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 December 2025	990,100	74,334	1,064,434
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	990,100	74,334	1,064,434
	<u> </u>	<u> </u>	<u> </u>

7. Creditors Amounts falling due within one year

	Dec 25 €	Mar 25 €
Amounts owed to group undertakings (Note 10)	84,450	80,450
Accruals	-	2,000
	<u> </u>	<u> </u>
	84,450	82,450
	<u> </u>	<u> </u>

Needl Equity Investment Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

8. Income Statement

	Share premium account €	Profit and loss account €	Total €
At 1 April 2025	989,775	(2,000)	987,775
Loss for the financial period	-	(2,000)	(2,000)
	<u>989,775</u>	<u>(4,000)</u>	<u>985,775</u>
At 31 December 2025	<u>989,775</u>	<u>(4,000)</u>	<u>985,775</u>

Share Premium Reserve

The amount in the premium that arose from the issue of shares in 2024.

9. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

10. Related party transactions

Transactions with group companies include

Transactions and balances with group companies:

	Dec 25 €	Mar 25 €
Group Undertaking Creditors		
Needl Search Limited	<u>84,450</u>	<u>80,450</u>

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 28 January 2026.

Form B1C - Annual Return General

Companies Act 2014
Annual Return to the registrar of companies
Section:343(4)

Submission Reference Number

SR7698193

Company Details	
Date return made up	28 Jan 2026
Financial Year From	01 Apr 2025
Financial Year to	31 Dec 2025
The Company	Wishes to RETAIN the anniversary of its existing ARD for next year.
Company Number	762064
Company Name	NEEDL EQUITY INVESTMENT HOLDINGS LIMITED
Registered Office	14 WHITEFRIARS, PETERS ROW, AUNGIER STREET, Dublin 2, D02 P573, Ireland
Company Email Address	jeff.delmar@delmarinnovation.com
Company Size	Micro
Audit Exemption	Small Company Exemption
Section 137 Bond	No
B67 check	No

Auditors Details (only applicable if filing an auditors report)	
Auditor Type	
ARN	
Auditor Name	

Director Details	
Director: 1	
Director Type	Director
First Name	ROBERT
Last Name	SHANNON
Previous First Name	
Previous Last Name	
Date of Birth	06 Feb 1984
Nationality	Ireland
EEA Resident	Yes
Occupation	Company Director

Address	15 GARVILLE AVENUE, RATHGAR, Dublin 6, D06YF57, Ireland
Director: 2	
Director Type	Director
First Name	GAVIN
Last Name	FOX
Previous First Name	
Previous Last Name	
Date of Birth	04 May 1982
Nationality	Ireland
EEA Resident	Yes
Occupation	Company Director
Address	21 LAMBAY ROAD, DUBLIN 9, DUBLIN, D09 R127

Other Directorship Details

Other Director : 1

Director Name	ROBERT SHANNON
Irish Company Number	525384
Irish Company Name	NEEDL SEARCH LIMITED
Registered In	Éire/Ireland

Other Director : 2

Director Name	ROBERT SHANNON
Irish Company Number	730262
Irish Company Name	LEVEL PAR GROUP INVESTMENT HOLDINGS LIMITED
Registered In	Éire/Ireland

Other Director : 3

Director Name	GAVIN FOX
Irish Company Number	525384
Irish Company Name	NEEDL SEARCH LIMITED
Registered In	Éire/Ireland

Other Director : 4

Director Name	GAVIN FOX
Irish Company Number	730262
Irish Company Name	LEVEL PAR GROUP INVESTMENT HOLDINGS LIMITED
Registered In	Éire/Ireland

Secretary Details

Secretary: 1

Type	EEA Resident Individual
Name	ROBERT SHANNON
Address	15 GARVILLE AVENUE, RATHGAR, Dublin 6, D06YF57, Ireland
Date of Birth	06 Feb 1984
Email	jeff.delmar@delmarinnovation.com

Past/ Present Members Details	
Option	Add Past/Present Members
Past/Present Member: 1	
First Name(if applicable)	ROBERT
Last Name/Company Name	SHANNON
Address	15 GARVILLE AVENUE, RATHGAR, Dublin 6, D06YF57, Ireland
Past/Present	Present
Past/Present Member: 2	
First Name(if applicable)	GAVIN
Last Name/Company Name	FOX
Address	21 LAMBAY ROAD, DUBLIN 9, DUBLIN, D09 R127, Ireland
Past/Present	Present
Shares Held Per Member Details	
1	
Member	ROBERTSHANNON
Share Class	ORDINARY
Number of Shares Held	250
2	
Member	GAVINFOX
Share Class	ORDINARY
Number of Shares Held	125
Authorised Share Capital	
1	
Currency	Euro(EUR)
Total	0.0000000
Issued Share Capital	
1	
Currency	Euro(EUR)
Total	375.0000000
Submission Attachments	
Type	Description
FINANCIAL STATEMENT	NEEDL001_AbridgedAccounts_31stDecember2025_28January2026.pdf
Verification Details	
Signature Method	Signature Page Upload
Signature Type	Director (Company)
Person Name	GAVIN FOX
Signature Method	Signature Page Upload
Signature Type	Secretary
Person Name	ROBERT SHANNON

Presenter Details	
Presenter Name	jeff.delmar@delmarinnovation.com (ACUMEN BUSINESS SOLUTIONS LIMITED)
Presenter Address	32e Rosemount Business Park, Ballycoolin Road, Dublin 11, Dublin, DUBLIN, Ireland, D15HA22
Presenter Email	jeff.delmar@delmarinnovation.com

Signature Page

Submission Reference Number:

SR7698193

Form B1C - Annual Return General

Related Entity Details

Name (or Proposed Name): NEEDL EQUITY INVESTMENT HOLDINGS LIMITED

Number (if applicable): 762064

Signature of the person(s) who is (are) certifying that the information provided is correct

Please sign here
Garvin Fox

GAVIN FOX

Director (Company)

28 / 01 / 2026

Date

Please sign here
Rob Shannon

ROBERT SHANNON

Secretary

28 / 01 / 2026

Date

Legal References:

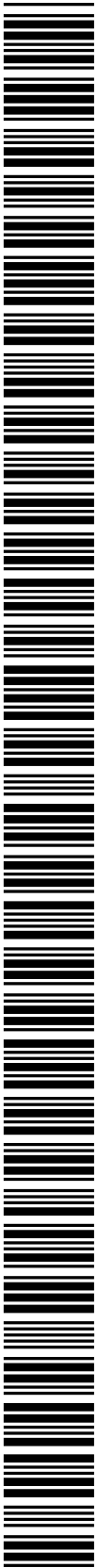
Collective Citations

Companies Act 2014

Section: 343(4)







Financial Year from: 01-04-2025 to: 31-12-2025

BCFA9E3FEB9510EE085215EEC9B37063



Title	Needl Equity Investment Accounts PE 31.12.2025
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