

**AGL ARCADIA SUB LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2025**

---

**AGL ARCADIA SUB LIMITED**

---

**COMPANY INFORMATION**

---

<b>Director</b>	Fiachra McLoughlin
<b>Company secretary</b>	Orla Donnelly
<b>Registered number</b>	634850
<b>Registered office</b>	RBK House Irishtown Athlone Co. Westmeath
<b>Independent accountants</b>	RBK Business Advisors Chartered Accountants and Statutory Audit Firm RBK House Irishtown Athlone Co. Westmeath
<b>Solicitors</b>	Leman Solicitors 34 Percy Place Dublin 4

---

**AGL ARCADIA SUB LIMITED**

---

**CONTENTS**

---

	Page
<b>Director's responsibilities statement</b>	1
<b>Abridged balance sheet</b>	2
<b>Statement of changes in equity</b>	3
<b>Notes to the abridged financial statements</b>	4 - 6

---

**AGL ARCADIA SUB LIMITED**

---

**DIRECTOR'S RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 31 JULY 2025**

---

The director is responsible for preparing the Director's report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has 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' applying section 1A of that standard.

Under company law, the director must not approve the financial statements unless he is 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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

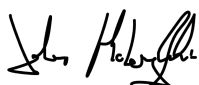
In preparing these financial statements, the director is required to:

- 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 director is 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 Director's 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.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board



---

**Fiachra McLoughlin**  
**Director**

**Date: 16<sup>th</sup> December 2025**

---

AGL ARCADIA SUB LIMITED

---

ABRIDGED BALANCE SHEET  
AS AT 31 JULY 2025

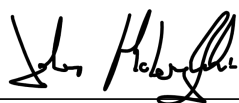
---

	Note	2025 €	2024 €
<b>Current assets</b>			
Debtors	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total assets less current liabilities</b>		1	1
<b>Net assets</b>		<u>1</u>	<u>1</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity		1	1
<b>Shareholders' funds</b>		<u>1</u>	<u>1</u>

I, as director of AGL Arcadia Sub Limited, state that:

The Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved:



---

**Fiachra McLoughlin**

Director

Date: 16<sup>th</sup> December 2025

The notes on pages 4 to 6 form part of these financial statements.

---

AGL ARCADIA SUB LIMITED

---

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 JULY 2025

---

	Called up share capital	Total equity
	€	€
At 1 August 2023	1	1
Total transactions with owners	-	-
At 1 August 2024	1	1
Total transactions with owners	-	-
At 31 July 2025	1	1

The notes on pages 4 to 6 form part of these financial statements.

---

## AGL ARCADIA SUB LIMITED

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

---

#### 1. General information

The financial statements comprising the profit and loss account, the balance sheet, the statement of changes in equity and the related notes constitute the individual financial statements of AGL Sub Limited for the financial year ended 31st July 2025.

AGL Arcadia Sub Limited is a limited company incorporated and domiciled in Ireland. The registered office is located at RBK House, Irishtown, Athlone, Co. Westmeath. The company registration number is 634850.

#### Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), applying section 1A of that standard.

#### Currency

The financial statements have been presented in the Euro Currency (€) which is also the functional currency of the company. In instances where the amounts have been rounded to the nearest thousand Euro, this is indicated by the symbol €'000.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

##### 2.2 Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

##### 2.3 Contingent liabilities

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

---

**AGL ARCADIA SUB LIMITED**

---

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

---

**2. Accounting policies (continued)**

**2.4 Share Capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

**2.5 Cash flow statement of exemption**

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

**2.6 Related party transactions**

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned

**3. Employees**

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

**4. Contingent liabilities**

There were no contingencies or commitments at the 31st July 2025.

**5. Capital commitments**

The company had no capital commitments at the year-end 31st July 2025.

**6. Related party transactions**

The company has availed of the exemption contained in FRS 102 'Related Party Transactions' from the requirement to disclose transactions with fellow group companies who are wholly owned members of the same group.

**7. Post balance sheet events**

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

**8. Controlling party**

The company is a wholly owned subsidiary of Athlone Greenwich Limited a company incorporated in Ireland with a registered office address at RBK House, Irishtown, Athlone Co. Westmeath. The ultimate controlling parties are Fiachra McLoughlin and Orla Donnelly.

---

**AGL ARCADIA SUB LIMITED**

---

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

---

**9. Approval of financial statements**

The director approved these financial statements for issue on 16<sup>th</sup> December 2025.