
DIGITALSPACE LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

DIGITALSPACE LIMITED

COMPANY INFORMATION

Directors	Arjan Van Westerloo (Netherlands) (appointed 28 February 2025) Martin James Churm (UK) Dean Naccarato (USA) Lise Heidal (Norway)
Company secretary	Dean Naccarato (USA)
Registered number	271001
Registered office	41 Upper Mount Street, Dublin 2.
Auditor	Woods and Partners Limited Chartered Accountants and Registered Auditor 7 Clanwilliam Square Grand Canal Quay Dublin 2
Solicitors	Crowley Millar Solicitors 2-3 Exchange Place George's Dock IFSC Dublin 1

DIGITALSPACE LIMITED

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**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF DIGITALSPACE LIMITED
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

On 22 December 2025 we reported as auditor of Digitalspace Limited to the directors of the Company on the abridged financial statements for the year ended 31 December 2024 on pages 5 to 8 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the year ended 31 December 2024 on pages 5 to 8 which the directors of Digitalspace Limited propose to annex to the Annual return of the Company; and
- (ii) the financial statements to be laid before the Annual general meeting which form the basis for those abridged financial statements.

Respective responsibilities of Directors and Auditor

It is your responsibility to prepare the abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under Section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the Company and that those abridged financial statements have been properly prepared pursuant to Section 353 of that Act (exemptions available for small companies) and to report our opinion to you.

This report is made solely to the directors in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the directors those matters we are required to state to them in our report under Section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the Company is entitled to annex abridged financial statements to the Annual return of the Company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion on financial statements

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the Annual return of the Company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

Other information

On 22 December 2025 we reported as auditor of Digitalspace Limited to the members on the Company's financial statements for the year ended 31 December 2024 to be laid before its Annual general meeting and our report was as follows:

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF DIGITALSPACE LIMITED
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

"We have audited the financial statements of Digitalspace Limited (the 'Company') for the year ended 31 December 2024, which comprise the Statement of financial position and the notes to the financial statements, including a 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 Financial Reporting Standard 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 December 2024 and of its result for the year then ended; and
- have been properly prepared in accordance with Financial Reporting Standard 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 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 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.

Emphasis of matter - going concern

We draw attention to note 2.2 in the financial statements, which indicates that the financial statements are prepared on a basis other than going concern.

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 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.

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF DIGITALSPACE LIMITED
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

Opinion 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.

Matters on which I am 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 and restrictions on use

Responsibilities of directors

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditor's report."

DIGITALSPACE LIMITED

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF DIGITALSPACE LIMITED
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

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.

Tomás Plunkett
for and on behalf of
Woods and Partners Limited
Chartered Accountants and Registered Auditor
7 Clanwilliam Square
Grand Canal Quay
Dublin 2

22 December 2025

DIGITALSPACE LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024**

		2024	2023
		€	€
Total assets less current liabilities		-	-
Net assets		<u>-</u>	<u>-</u>
Capital and reserves			
Called up share capital presented as equity	4	234,256	234,256
Profit and loss account		(234,256)	(234,256)
Shareholders' funds		<u>-</u>	<u>-</u>

We, as directors of Digitalspace 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 and authorised for issue by the board:

Dean Naccarato
Director

Lise Heidal
Director

Date: 22 December 2025

The notes on pages 6 to 8 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. General information

These financial statements comprising the Statement of financial position and the related notes constitute the abridged financial statements of Digitalspace Limited for the financial year ended 31 December 2024.

Digital Space Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland under the company number 271001. The registered office is 41 Upper Mount Street, Dublin 2., which is also the principal place of business of the company.

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.

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.

2.2 Going concern

The financial statements have been prepared on the wind down basis. The company ceased to trade in 2017 and it is the intention of the directors to wind up the company within the next 12 months. All intercompany balances have been cleared down, there are no residual assets and liabilities and this will enable the company to complete final wind down procedures. Full provision for the costs of the wind down shall be borne by the NEP Group as Digitalspace Limited no longer has any trade or income.

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.

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

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.3 Foreign currency translation (continued)

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2023 - €NIL).

4. Share capital

	2024	2023
	€	€
Authorised		
1,000,000 (2023 - 1,000,000) Ordinary shares of €1.27 each	1,267,800	1,267,800
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
184,774 (2023 - 184,774) Ordinary shares of €1.27 each	234,256	234,256
	<u> </u>	<u> </u>

5. Appropriation of Profit and loss account

	2024	2023
	€	€
Profit and loss account brought forward at the beginning of the year	(234,256)	(234,256)
	<u> </u>	<u> </u>
Profit and loss account carried forward at the end of the year	(234,256)	(234,256)
	<u> </u>	<u> </u>

6. Related party transactions

The Board are availing of the exemption in paragraph 33.1(a) of FRS 102 which permits a qualifying entity to not provide disclosures on transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member.

7. Post balance sheet events

It is the intention of the Directors to wind up the company post year end. Full provision for the costs of the wind down shall be borne by the NEP Group as the company no longer has any trade or income.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. Controlling party

The company's immediate parent company is Lantana Media Holdings Limited, a company incorporated in Ireland. The ultimate parent company and controlling party is NEP Group Holdings, LP, a company incorporated in Delaware, USA. NEP Group Holdings, LP is the parent undertaking of the largest and only other group of undertakings to consolidate these financial statements at 31 December 2024. The financial statements of NEP Group Holdings, LP. is not publicly available. The registered office of NEP Group Holdings, LP are 2 Beta Drive, Pittsburgh, PA 15238, USA.

9. Approval of financial statements

The board of directors approved these financial statements for issue on 22 December 2025