

HYPER RECRUITMENT SOLUTIONS (IRELAND) LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Company registration number 660057 (Republic of Ireland)

HYPER RECRUITMENT SOLUTIONS (IRELAND) LIMITED

CONTENTS

| | Page |
|---------------------------------------|-------------|
| Directors' responsibilities statement | 1 |
| Profit and loss account | 2 |
| Balance sheet | 3 |
| Statement of changes in equity | 4 |
| Notes to the financial statements | 5 - 7 |

HYPER RECRUITMENT SOLUTIONS (IRELAND) LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

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 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 that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company 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.

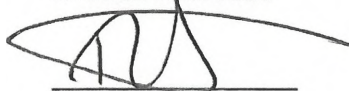
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with 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.

Directors' declaration on unaudited financial statements

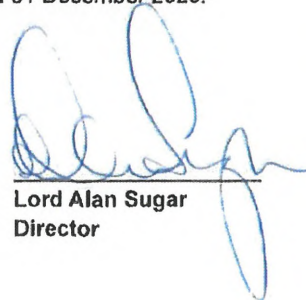
In relation to the financial statements which comprise the profit and loss account, the balance sheet, the statement of changes in equity and the related notes:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Moore, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year ended 31 December 2025.

On behalf of the board



Richard Martin
Director



Lord Alan Sugar
Director

Date: 17/2/26

HYPER RECRUITMENT SOLUTIONS (IRELAND) LIMITED
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

| | 2025 | 2024 |
|--------------------------------------|-------------|-------------|
| | € | € |
| Turnover | - | - |
| Profit before taxation | - | - |
| Tax on profit | - | - |
| Profit for the financial year | <u>-</u> | <u>-</u> |
| | <u>-</u> | <u>-</u> |

The profit and loss account has been prepared on the basis that all operations are continuing operations.

HYPER RECRUITMENT SOLUTIONS (IRELAND) LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

| | Notes | 2025 € | € | 2024 € | € |
|---|-------|------------|------------|------------|------------|
| Current assets | | | | | |
| Debtors | 4 | <u>100</u> | | <u>100</u> | |
| Net current assets | | | <u>100</u> | | <u>100</u> |
| Capital and reserves | | | | | |
| Called up share capital presented as equity | | | <u>100</u> | | <u>100</u> |

We, as directors of Hyper Recruitment Solutions (Ireland) Limited, state that:

(a) the company is availing itself of the exemption provided for by Chapter 16 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 365(2) are satisfied;

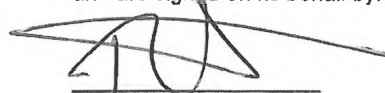
(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for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

(d) we hereby certify that we have relied on the specific exemption contained in s.365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

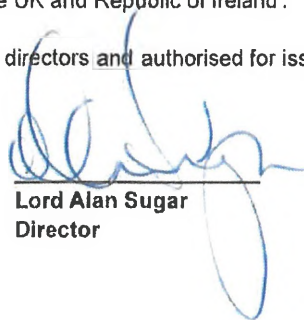
(e) we have relied on the specified exemption contained in section 352 Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 17/2/26 and are signed on its behalf by:



Richard Martin
Director



Lord Alan Sugar
Director

HYPER RECRUITMENT SOLUTIONS (IRELAND) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2025

| | Share capital € |
|--|--------------------------------|
| Balance at 1 January 2024 | 100 |
| Year ended 31 December 2024: | |
| Profit and total comprehensive income for the year | - |
| | <hr/> |
| Balance at 31 December 2024 | 100 |
| Year ended 31 December 2025: | |
| Profit and total comprehensive income for the year | - |
| | <hr/> |
| Balance at 31 December 2025 | <u>100</u> |

HYPER RECRUITMENT SOLUTIONS (IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 General Information

Company information

Hyper Recruitment Solutions (Ireland) Ltd is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is 3rd Floor, Ulysses House, Foley Street, Dublin 1 and its company registration number is 660057. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Statement of Compliance

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

Currency

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

2 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.

2.1 Basis of preparation

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

2.2 Going concern

The financial statements have been prepared on a going concern basis.

2.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

2.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HYPER RECRUITMENT SOLUTIONS (IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Accounting policies

(Continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

3 Employees

There were no employees during the year apart from the directors. The directors did not receive any remuneration during the year (2024: €nil).

4 Debtors

| | 2025 | 2024 |
|--------------------------------------|------|------|
| | € | € |
| Amounts falling due within one year: | | |
| Other debtors | 100 | 100 |

5 Parent company

100% of the share capital of the company is owned by Hyper Recruitment Solutions Limited, a company incorporated in the United Kingdom.

The ultimate controlling parties are as follows:

- Richard Martin 50%
- Lord Alan Sugar 50%

HYPER RECRUITMENT SOLUTIONS (IRELAND) LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

6 Events after the reporting date

No significant post balance sheet events took place after the financial year ended 31 December 2025 that would impact the company.

7 Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 17/02/2026