

**OSK AUDIT HOLDINGS LIMITED**  
**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

**OSK AUDIT HOLDINGS LIMITED**

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**OSK AUDIT HOLDINGS LIMITED**

**ABRIDGED STATEMENT OF FINANCIAL POSITION  
AS AT 31 MAY 2025**

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Financial assets		<b>111,287</b>	-
		<b>111,287</b>	-
<b>Current assets</b>			
Debtors: amounts falling due within one year	3	<b>4,520</b>	10,594
Cash at bank and in hand	4	<b>2,634</b>	2,996
		<b>7,154</b>	13,590
Creditors: amounts falling due within one year	5	<b>(117,373)</b>	(12,900)
<b>Net current (liabilities)/assets</b>		<b>(110,219)</b>	690
<b>Total assets less current liabilities</b>		<b>1,068</b>	690
<b>Net assets</b>		<b>1,068</b>	690
<b>Capital and reserves</b>			
Called up share capital presented as equity	6	<b>300</b>	100
Profit and loss account		<b>768</b>	590
<b>Shareholders' funds</b>		<b>1,068</b>	690

We, as directors of OSK Audit Holdings Limited, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(e) 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 state 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.

(f) 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:

**Imelda Prendergast**  
Director

**Dylan Byrne**  
Director

Date: 15 January 2026

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

## OSK AUDIT HOLDINGS LIMITED

### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MAY 2025

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 June 2024	100	590	690
<b>Comprehensive income for the year</b>			
Profit for the year	-	178	178
<b>Other comprehensive income for the year</b>	-	-	-
<b>Total comprehensive income for the year</b>	-	178	178
<b>Contributions by and distributions to owners</b>			
Shares issued during the year	200	-	200
<b>Total transactions with owners</b>	200	-	200
<b>At 31 May 2025</b>	<b>300</b>	<b>768</b>	<b>1,068</b>

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

**OSK AUDIT HOLDINGS LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MAY 2024**

	<b>Called up share capital</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	<b>€</b>	<b>€</b>	<b>€</b>
At 1 June 2023	<b>100</b>	<b>584</b>	<b>684</b>
<b>Comprehensive income for the year</b>			
Profit for the year	-	<b>6</b>	<b>6</b>
<b>Other comprehensive income for the year</b>	-	-	-
<b>Total comprehensive income for the year</b>	-	<b>6</b>	<b>6</b>
<b>Total transactions with owners</b>	-	-	-
<b>At 31 May 2024</b>	<b>100</b>	<b>590</b>	<b>690</b>

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

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

**1. Accounting policies**

**1.1 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 FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

**1.2 Going concern**

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

**1.3 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**1.4 Interest income**

Interest income is recognised in profit or loss using the effective interest method.

**1.5 Taxation**

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied.

**1.6 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each reporting date. Gains and losses on remeasurement are recognised in the Statement of income and retained earnings for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each reporting date. Gains and losses on remeasurement are recognised in profit or loss for the period.

**1.7 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

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

**1. Accounting policies (continued)**

**1.8 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**1.9 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**1.10 Financial instruments**

Financial instruments are initially measured at cost, being the transaction price adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets.

**2. Financial assets**

	<b>Investments in subsidiary companies €</b>
<b>Cost or valuation</b>	
Additions	111,287
At 31 May 2025	<u>111,287</u>

**3. Debtors**

	<b>2025 €</b>	<b>2024 €</b>
Trade debtors	4,519	10,564
Other debtors	1	30
	<u>4,520</u>	<u>10,594</u>

## OSK AUDIT HOLDINGS LIMITED

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

#### 4. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	2,634	2,996
	<u>2,634</u>	<u>2,996</u>

#### 5. Creditors: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	-	(13,294)
Amounts owed to group undertakings (see note 6)	112,059	-
Taxation and social insurance	-	205
Other creditors	-	519
Accruals	5,314	25,470
	<u>117,373</u>	<u>12,900</u>

#### 6. Share capital

	2025 €	2024 €
<b>Authorised</b>		
100,000 (2024 - 100,000) Ordinary shares of €1 each -	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>		
300 (2024 - 100) Ordinary shares of €1 each -	<u>300</u>	<u>100</u>

#### 7. Related party transactions

OSK Audit Limited, OSK Corporate Limited and OSK Audit Holdings Limited are related parties by virtue of the fact that they are subject to common control.

An amount of €111,287 was owed to OSK Audit Limited at the end of the financial year.

An amount of €772 was owed to OSK Corporate Limited at the end of the financial year.

#### 8. Approval of financial statements

The board of directors approved these financial statements for issue on 15 January 2026