

ONLINE MARKETING LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

ONSIDE MARKETING LIMITED

CONTENTS

	Page
Company Information	1
Director's Responsibilities Statement	2
Accountants' Report	3
Abridged Balance Sheet	4 - 5
Notes to the Abridged Financial Statements	6 - 10

ONSIDE MARKETING LIMITED

COMPANY INFORMATION

Director	Eithne Trainor
Company secretary	Noone Casey Secretarial Services Limited
Registered number	403507
Registered office	56 Lansdowne Road Dublin 4 D04 A6R2
Accountants	Noone Casey Financial Services Limited Chartered Accountants 25 Herbert Place Dublin 2 D02 AY86
Bankers	Bank Of Ireland Rathfarnham SC Dublin 14 D14 PC91

ONSIDE MARKETING LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 30 JUNE 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'.

Under company law, the director must not approve the financial statements unless she 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 and enable them to ensure that the financial statements and Director's 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on page 10:

- The director approves these financial statements and confirms that she is responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The director confirms that she has made available to Noone Casey Financial Services Limited, Chartered Accountants, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of her knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 30 June 2025.

On behalf of the board

Eithne Trainor
Director

Date: 24 February 2026

ONSIDE MARKETING LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF ONSIDE MARKETING LIMITED FOR THE YEAR ENDED 30 JUNE 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Onside Marketing Limited for the year ended 30 June 2025 which comprise the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the director of Onside Marketing Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Onside Marketing Limited that we have been engaged to compile, report to the Company's Director that we have done so and state those matters that we have agreed to state to the director of Onside Marketing Limited 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 Onside Marketing Limited and its director for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 30 June 2025 your duty to ensure that Onside Marketing Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Onside Marketing Limited. You consider that Onside Marketing Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Onside Marketing Limited. For this reason, we have not verified the 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 financial statements.

Noone Casey Financial Services Limited

Chartered Accountants

25 Herbert Place
Dublin 2
D02 AY86
24 February 2026

ONSIDE MARKETING LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	5	6,221	11,457
		6,221	11,457
Current assets			
Debtors		214,356	783,889
Cash at bank and in hand		147,015	182,810
		361,371	966,699
Creditors: amounts falling due within one year	6	(132,004)	(521,687)
		229,367	445,012
Net current assets		229,367	445,012
Total assets less current liabilities		235,588	456,469
Net assets		235,588	456,469
Capital and reserves			
Called up share capital presented as equity	7	100	100
Profit and loss account	8	235,488	456,369
Shareholders' funds		235,588	456,469

ONSIDE MARKETING LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2025**

I, as director of Onside Marketing 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) I 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 on 24 February 2026.

Eithne Trainor
Director

The notes on pages 6 to 10 form part of these financial statements.

ONSIDE MARKETING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

Onside Marketing Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is 56 Lansdowne Road, Ballsbridge, Dublin 4, 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 Director's Report.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are as follows:

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 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.

2.2 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.

ONSIDE MARKETING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.3 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. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

2.5 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

2.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

ONSIDE MARKETING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.6 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	12.5%
Office equipment	-	12.5%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.7 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.

2.8 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.

2.9 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.

3. Employees

The average monthly number of employees, including the director, during the year was as follows:

2025 No.	2024 No.
9	9

ONSIDE MARKETING LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

4. Director's remuneration

	2025	<i>2024</i>
	€	€
Director's emoluments	105,500	<i>149,750</i>
Company contributions to defined contribution pension schemes	24,000	<i>264,000</i>
	129,500	<i>413,750</i>
	129,500	<i>413,750</i>

5. Tangible fixed assets

	Fixtures and fittings	Office equipment	Total
	€	€	€
Cost or valuation			
At 1 July 2024	58,095	13,096	71,191
Additions	-	2,491	2,491
	58,095	15,587	73,682
At 30 June 2025	58,095	15,587	73,682
Depreciation			
At 1 July 2024	49,001	10,734	59,735
Charge for the year on owned assets	6,938	788	7,726
	55,939	11,522	67,461
At 30 June 2025	55,939	11,522	67,461
Net book value			
At 30 June 2025	2,156	4,065	6,221
	2,156	4,065	6,221
<i>At 30 June 2024</i>	<i>9,094</i>	<i>2,363</i>	<i>11,457</i>
	<i>9,094</i>	<i>2,363</i>	<i>11,457</i>

ONSIDE MARKETING LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

6. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	29,282	19,377
Amounts owed to joint ventures	-	301,100
Corporation tax	-	3,280
Taxation and social insurance	63,013	107,418
Other creditors	1,618	1,618
Accruals	15,591	16,394
Deferred income	22,500	72,500
	132,004	521,687
	132,004	521,687

7. Share capital

	2025	2024
	€	€
Allotted, called up and fully paid		
100 (2024 - 100) Ordinary shares of €1.00 each	100	100
	100	100
	100	100

8. Reserves

	2025	2024
	€	€
Profit and loss account		
Profit and loss account brought forward at the beginning of the year	456,369	813,264
(Loss) / profit for the financial year	(220,881)	(356,895)
	235,488	456,369
Profit and loss account carried forward at the end of the year	235,488	456,369

9. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to €30,800 (2024 - €273,550). There were no contributions payable to the fund at the balance sheet date.

10. Approval of financial statements

The director approved these financial statements for issue on 24 February 2026