

Registered number: 502531

COLAISTE DE DANANN LTD

ABRIDGED FINANCIAL STATEMENTS

FOR THE 15 MONTH PERIOD OF ACCOUNT ENDED 31 MARCH 2025

COLAISTE DE DANANN LTD

COMPANY INFORMATION

Directors

Vaeni MacDonnell
Karl Milne (appointed 6 September 2024)
John Baumback (British) (appointed 6 September 2024)
Paul O'Toole (appointed 21 October 2024)

Registered number

502531

Registered office

Unit 22 Monread Shopping Centre
Monread Road
Naas
Co. Kildare

Independent auditors

Azets Audit Services Ireland Limited
Chartered Accountants & Statutory Auditors
3rd Floor
40 Mespil Road
Dublin 4
D04 C2N4

COLAISTE DE DANANN LTD

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COLAISTE DE DANANN LTD

**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF COLAISTE DE DANANN LTD
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

On 8/10/25 we reported as auditors of Colaiste De Danann Ltd to the directors of the Company on the abridged financial statements for the period ended 31 March 2025 on pages 5 to 14 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the period ended 31 March 2025 on pages 5 to 14 which the directors of Colaiste De Danann Ltd 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 Auditors

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 8/10/25 we reported as auditors of Colaiste De Danann Ltd to the members on the Company's financial statements for the period ended 31 March 2025 to be laid before its Annual General Meeting and our report was as follows:

COLAISTE DE DANANN LTD

**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF COLAISTE DE DANANN LTD
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

"We have audited the financial statements of Colaiste De Danann Ltd (the 'Company') for the period ended 31 March 2025, which comprise the Balance Sheet, the Statement of Changes in Equity 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 March 2025 and of its profit for the period then ended;
- 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 Auditors' 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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 Auditors' 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

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**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF COLAISTE DE DANANN LTD
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

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.

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 period 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 we are 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 have no realistic alternative but to do so.

COLAISTE DE DANANN LTD

INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF COLAISTE DE DANANN LTD
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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 Auditors' 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 Auditors' Report.

Other matters

We were appointed by the directors on 25 June 2025 to audit the financial statements for the period ending 31 March 2025. The company availed of the audit exemption provisions of the Companies Act 2014 in respect of the period ended 31 December 2023. We do not provide an opinion or any form of assurance in respect of the comparative information for the year ended 31 December 2023 which are unaudited.

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 Auditors' 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.


Aidan Kearney

for and on behalf of
Azets Audit Services Ireland Limited

Chartered Accountants & Statutory Auditors

3rd Floor
40 Mespil Road
Dublin 4
D04 C2N4

Date: 8 October 2025.

COLAISTE DE DANANN LTD

ABRIDGED BALANCE SHEET
AS AT 31 MARCH 2025

	Note	31 March 2025 €000	31 December 2023 €000
Fixed assets			
Tangible assets	6	35	56
		<u>35</u>	<u>56</u>
Current assets			
Debtors: amounts falling due within one year	7	1,059	835
Cash at bank and in hand		1,649	1,710
		<u>2,708</u>	<u>2,545</u>
Creditors: amounts falling due within one year	8	(170)	(433)
Net current assets		<u>2,538</u>	<u>2,112</u>
Total assets less current liabilities		<u>2,573</u>	<u>2,168</u>
Net assets excluding pension asset		<u>2,573</u>	<u>2,168</u>
Net assets		<u><u>2,573</u></u>	<u><u>2,168</u></u>
Capital and reserves			
Profit and loss account		2,573	2,168
Equity attributable to owners of the parent Company		<u>2,573</u>	<u>2,168</u>
Shareholders' funds		<u><u>2,573</u></u>	<u><u>2,168</u></u>

These financial statements have been prepared in accordance with the small companies regime.

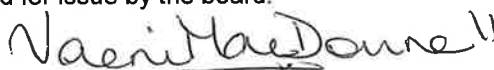
We, as directors of Colaiste De Danann Ltd, state that:

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:

Karl Milne
Director




Vaeni MacDonnell
Director

Date: 7/10/2025

Date: 07.10.2025

The notes on pages 7 to 14 form part of these financial statements.

COLAISTE DE DANANN LTD

STATEMENT OF CHANGES IN EQUITY
FOR THE 15 MONTH PERIOD OF ACCOUNT ENDED 31 MARCH 2025

	Profit and loss account €000	Total equity €000
At 1 January 2023	1,815	1,815
Comprehensive income for the year		
Profit for the year	353	353
At 1 January 2024	2,168	2,168
Comprehensive income for the period		
Profit for the period	405	405
At 31 March 2025	2,573	2,573

The notes on pages 7 to 14 form part of these financial statements.

COLAISTE DE DANANN LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE 15 MONTH PERIOD OF ACCOUNT ENDED 31 MARCH 2025

1. General information

Colaiste De Danann Limited (the "Company") is a private company limited by shares, incorporated and registered in Ireland. The registered number of the company is 502531. The registered office address of the company is Unit 22 Monread Shopping Centre, Monread Road, Naas, Co. Kildare, Ireland.

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.

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 (see note 3).

The following principal accounting policies have been applied:

2.2 Financial Reporting Standard 102 - reduced disclosure exemptions

The Company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of Seetec Business Technology Centre Limited as at 31 March 2025 and these financial statements may be obtained from Companies House..

2.3 Exemption from preparing consolidated financial statements

The Company is a parent company that is also a subsidiary included in the consolidated financial statements of a larger group by a parent undertaking established under the law of non-EEA state and is therefore exempt from the requirement to prepare consolidated financial statements under section 300 of the Companies Act 2014.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE 15 MONTH PERIOD OF ACCOUNT ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Going concern

The Company's forecasts and projections for the year to 31 March 2026 and beyond, taking into account reasonably possible changes in trading performance, show that the it will be able to operate within the level of its facilities. After applying sensitivity analysis to cash flow forecasts, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. This fully supports management's approach to preparing the financial statements on a going concern basis.

2.5 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.

2.6 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.

2.7 Interest income

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

2.8 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.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE 15 MONTH PERIOD OF ACCOUNT ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.9 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.10 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.

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.

The estimated useful lives range as follows:

Motor vehicles	- over 5 years
Fixtures and fittings	- over 5 years
Computer equipment	- over 5 years

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.

2.11 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

COLAISTE DE DANANN LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE 15 MONTH PERIOD OF ACCOUNT ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.12 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.

2.13 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.

2.14 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.

2.15 Financial instruments

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" 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 trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, 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.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

Basic 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 the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and

COLAISTE DE DANANN LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE 15 MONTH PERIOD OF ACCOUNT ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.15 Financial instruments (continued)

loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

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

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

3. Judgments in applying accounting policies and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Accounting estimates and assumptions

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

Allowances for impairment of trade receivables

The Company estimates the allowance for doubtful trade receivables based on assessment of specific accounts where the Company has objective evidence comprising default in payment terms or significant financial difficulty that certain customers are unable to meet their financial obligations. In these cases, judgment used was based on the best available facts and circumstances including but not limited to, the length of relationship.

4. Employees

The average monthly number of employees, including the directors, during the period was as follows:

	31 March 2025 No.	31 December 2023 No.
Sales, administration & training	40	45

COLAISTE DE DANANN LTD

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE 15 MONTH PERIOD OF ACCOUNT ENDED 31 MARCH 2025**

5. Directors' remuneration

	31 March 2025 €000	<i>31 December 2023 €000</i>
Directors' emoluments	210	113
Company contributions to defined contribution pension schemes	500	700
	710	813

6. Tangible fixed assets

	Fixtures and fittings €000	Motor vehicles €000	Computer equipment €000	Total €000
Cost or valuation				
At 1 January 2024	154	23	123	300
Additions	-	-	13	13
Disposals	-	(23)	-	(23)
At 31 March 2025	154	-	136	290
Depreciation				
At 1 January 2024	119	23	102	244
Charge for the period on owned assets	17	-	17	34
Disposals	-	(23)	-	(23)
At 31 March 2025	136	-	119	255
Net book value				
At 31 March 2025	18	-	17	35
<i>At 31 December 2023</i>	35	-	21	56

COLAISTE DE DANANN LTD

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE 15 MONTH PERIOD OF ACCOUNT ENDED 31 MARCH 2025**

7. Debtors

	31 March 2025 €000	<i>31 December 2023 €000</i>
Trade debtors	201	194
Amounts owed by group undertakings	595	426
Other debtors	1	1
Prepayments	52	-
Accrued income	18	-
Tax recoverable	192	214
	1,059	<i>835</i>

8. Creditors: Amounts falling due within one year

	31 March 2025 €000	<i>31 December 2023 €000</i>
Trade creditors	15	167
Taxation and social insurance	43	89
Other creditors	3	1
Accruals	25	1
Deferred income	84	175
	170	<i>433</i>

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 €550,000 (2023 - €700,000). Contributions totalling €2,537 (2023 - €1037) were payable to the fund at the balance sheet date and are included in creditors.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE 15 MONTH PERIOD OF ACCOUNT ENDED 31 MARCH 2025**

10. Commitments under operating leases

At 31 March 2025 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	31 March 2025 €000	<i>31 December 2023 €000</i>
Not later than 1 year	86	<i>89</i>
Later than 1 year and not later than 5 years	172	<i>280</i>
	258	<i>369</i>
	258	<i>369</i>

11. Related party transactions

During the financial year none of the Company directors, members or key management staff of their related parties have undertaken any material transactions with Colaiste De Danann.

The company has availed of the exemptions in FRS 102 Section 3 Paragraph 33.1A which allows non disclosure of transactions between two members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member.

12. Post balance sheet events

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

13. Controlling party

At the balance sheet date, Seetec Employee Ownership Trust is the ultimate controlling party by virtue of it's 51.0% shareholding in the ultimate parent company Seetec Business Technology Centre Limited. Seetec Business Technology Centre Limited , a company incorporated in England & Wales, is the parent company of the largest and smallest group that prepares consolidated accounts which are available from 75/77 Main Road, Hockley, Essex, England SS5 4RG.

14. Approval of financial statements

The board of directors approved these financial statements for issue on 07 October 2025.