

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

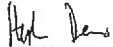
Company Name: CareWorks Technology Holding Limited

Company Number: 454816

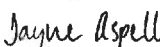
Financial Year: 1 March 2024 to 28 February 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

Signed by:

DF455B07D708481...
Stephen Eric Dews
Director

24 February 2026

DocuSigned by:

448995A1E20204A1...
Jayne Aspell
Secretary

24 February 2026

Company Number: 454816

CareWorks Technology Holding Limited
Annual Report and Financial Statements
for the financial year ended 28 February 2025

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CareWorks Technology Holding Limited DIRECTORS AND OTHER INFORMATION

Directors	Stephen Eric Dews Simon David Walsh
Company Secretary	Jayne Aspell
Company Number	454816
Registered Office	Workways, Block 5 High St, Tallaght Dublin 24 D24 YK8N Ireland
Business Address	Workways, Block 5 High St, Tallaght Dublin 24 D24 YK8N Ireland
Auditors	Grant Reddy Fitzgerald Limited Chartered Accountants and Statutory Audit Firm E6 Calmount Business Park Calmount Avenue Dublin 12 Ireland

CareWorks Technology Holding Limited

DIRECTORS' REPORT

for the financial year ended 28 February 2025

The directors present their report and the audited financial statements for the financial year ended 28 February 2025.

Principal Activity and Review of the Business

The principal activity of the company continued to be that of a holding company. It owns 100% of CareWorks Limited, an Irish registered company.

There has been no significant change in these activities during the financial year ended 28 February 2025.

Results and Dividends

The loss for the financial year amounted to €(3,323,087) (2024 - €(950)).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €144,245 (2024 - €3,468,332) and liabilities of €0 (2024 - €1,000). The net assets of the company have decreased by €(3,323,087).

Directors and Secretary

The directors who served throughout the financial year were as follows:

Stephen Eric Dews
Simon David Walsh

The secretary who served throughout the financial year was Jayne Aspell.

The directors and company secretary had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

The directors benefit from qualifying third party indemnity provisions in place during the financial year and at the date of this report.

There were no changes in shareholdings between 28 February 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The Company no longer trades. As a result, the Company no longer considers potential future developments.

Post Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

Auditors

The auditors, Grant Reddy Fitzgerald Limited, (Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Going Concern

At the balance sheet date, the company has net current assets despite reporting a loss for the current year. The directors have reviewed the cash flow forecasts of the wider Group, and consider that there are sufficient resources to allow the Company to meet its obligations for the foreseeable future (being a period of not less than twelve months from the date of signing the financial statements). Therefore, the directors have considered it is appropriate to adopt the going concern basis in preparing the annual financial statements.

Legal Entity Rationalisation Process

Over recent years, the OneAdvanced Group (Aston Midco Limited and its subsidiaries ('the Group')) has made a number of targeted acquisitions, both within the UK and across the rest of the world. As a result, the Group structure has increased to over 100 legal entities across numerous jurisdictions. This volume of legal entities has presented challenges for the Group from an operational, financial, and customer experience perspective.

The Legal Entity Rationalisation (LER) exercise has crystallized a range of benefits through rationalising the Group to, broadly, one trading entity per corporate body jurisdiction.

CareWorks Technology Holding Limited DIRECTORS' REPORT

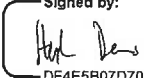
for the financial year ended 28 February 2025

On 1st March 2024, Careworks Technology Holding Limited was hived into Advance Systems International Limited. Over the preceding months, Advance Systems International Limited has addressed the operational matters arising as a result of the hive-up activity and has commenced a process of clearing down Careworks Technology Holding Limited's balance sheet to a nominal value. As part of the LER process, the trade and assets of Careworks Technology Holding Limited were transferred at net book value.

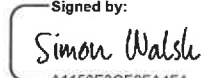
Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at The Mailbox Level 3, 101 Wharfside Street, Birmingham, B1 1RF, United Kingdom.

Signed on behalf of the board

Signed by:

DF4E5B07D708481
Stephen Eric Dews
Director

24 February 2026

Signed by:

A1150E3CE2E44E4
Simon David Walsh
Director

24 February 2026

CareWorks Technology Holding Limited DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 28 February 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

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 the 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 the 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 and enable the financial statements to be readily and properly audited. 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.

Disclosure of Information to Auditor

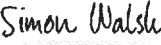
Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Signed by:

DF4E5B87D708481...
Stephen Eric Dews
Director

24 February 2026

Signed by:

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Simon David Walsh
Director

24 February 2026

INDEPENDENT AUDITOR'S REPORT

to the Shareholders of CareWorks Technology Holding Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of CareWorks Technology Holding Limited ('the company') for the financial year ended 28 February 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes to the financial statements, including the 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 FRS 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 28 February 2025 and of its loss for the financial year then ended;
- have been properly prepared in accordance with FRS 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 described below 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.

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 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 course of 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.

Opinions 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.

INDEPENDENT AUDITOR'S REPORT to the Shareholders of CareWorks Technology Holding Limited

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

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's 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 contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's shareholders, 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 shareholders 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 any responsibility to anyone other than the company and the company's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:



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Ann-Marie Reddy

for and on behalf of

GRANT REDDY FITZGERALD LIMITED

Chartered Accountants and Statutory Audit Firm

E6 Calmount Business Park

Calmount Avenue

Dublin 12

Ireland

24 February 2026

CareWorks Technology Holding Limited APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

CareWorks Technology Holding Limited
PROFIT AND LOSS ACCOUNT
 for the financial year ended 28 February 2025

	Notes	2025 €	2024 €
Administrative expenses		-	(950)
Operating profit/(loss)		-	(950)
Exceptional items	4	(3,323,087)	-
Loss before taxation		(3,323,087)	(950)
Tax on loss	6	-	-
Loss for the financial year	11	(3,323,087)	(950)
Total comprehensive income		(3,323,087)	(950)

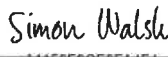
CareWorks Technology Holding Limited
BALANCE SHEET
as at 28 February 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	7	-	3,323,087
Current Assets			
Debtors	8	144,245	145,245
Creditors: amounts falling due within one year	9	-	(1,000)
Net Current Assets		144,245	144,245
Total Assets less Current Liabilities		144,245	3,467,332
Capital and Reserves			
Called up share capital presented as equity	10	1	1
Retained earnings	11	144,244	3,467,331
Equity attributable to owners of the company		144,245	3,467,332

The financial statements have been prepared in accordance with the small companies' regime. **Approved by the board on 24 February 2026 and signed on its behalf by:**

Signed by:

DF4E5887D708481...
Stephen Eric Dews
Director

Signed by:

A1150E3CE2FA2F1...
Simon David Walsh
Director

CareWorks Technology Holding Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 28 February 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 1 March 2023	68,722	3,392,549	7,011	3,468,282
Profit for the financial year	-	-	(950)	(950)
Reduction of share capital	(68,721)	(3,392,549)	3,461,270	-
At 29 February 2024	1	-	3,467,331	3,467,332
Loss for the financial year	-	-	(3,323,087)	(3,323,087)
At 28 February 2025	1	-	144,244	144,245

CareWorks Technology Holding Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

1. General Information

CareWorks Technology Holding Limited is a company limited by shares incorporated and registered in Ireland. The registered office of the company is 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 Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the financial year ended 28 February 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The entity financial statements have been prepared on a going concern basis and in accordance with accounting standards issued by the UK Financial Reporting Council and the Companies Act 2014. The entity financial statements comply with Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

Judgements made by the directors, in the application of these accounting policies that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are discussed in note 3.

The financial statements have been prepared on the historical cost basis.

Going Concern

At the balance sheet date, the company has net current assets despite reporting a small loss for the current year. The directors have reviewed the cash flow forecasts of the wider Group, and considers that there are sufficient resources to allow the Company to meet its obligations for the foreseeable future (being a period of not less than twelve months from the date of signing the financial statements). Therefore, the director has considered it is appropriate to adopt the going concern basis in preparing the annual financial statements.

The Company's parent undertaking Aston Midco Limited, includes the Company in its consolidated financial statements. The consolidated financial statements of Aston Midco Limited are prepared in accordance with International Financial Reporting Standards as adopted by the EU and are available to the public and may be obtained from Companies House.

In these financial statements, the Company is considered to be a qualifying entity (for the purposes of this FRS) and has applied the exemptions available under FRS 102 in respect of the following disclosures:

- Reconciliation of the number of shares outstanding from the beginning to end of the period;
- Cash Flow Statement and related notes; and
- Key Management Personnel compensation. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Consolidated accounts

The company is entitled to the exemption provided for in section 300 of the Companies Act 2014 from the obligation to prepare group accounts.

CareWorks Technology Holding Limited NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Exceptional item

Exceptional items are those that the directors view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Critical Accounting Judgements and Estimates

The Company considers the following uncertain estimations as at the balance sheet date that may have a material impact on the carrying amounts of its assets and liabilities in applying the Company's accounting policy:

Impairment of investments

The carrying values of the company's investments depend on the underlying financial performance and position of the companies concerned. At the end of each financial period, the directors assess whether there is object evidence of any indicators of impairment including a comprehensive review of the potentially negative impact of any deterioration in the wider economic situation or adverse changes to the specific sectors in which the underlying companies operate. If there is objective evidence of impairment, impairment losses are recognised in the profit and loss account in that financial period.

Recoverability of debtors

Management review the recoverability of debtors (including inter-company) as needed, taking into account the evidence available at the time and provide for any doubtful debts accordingly

Critical accounting judgements in applying the Company's accounting policies

The company does not consider there to be any critical accounting judgements involved in applying the Company's accounting policies.

4. Exceptional items	2025 €	2024 €
Exceptionals	<u>(3,323,087)</u>	<u>-</u>

CareWorks Technology Holding Limited NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

5. Employees

There were no employees during the year.

6. Tax on loss

	2025	2024
	€	€
Analysis of charge in the financial year		
Current tax:		
Corporation tax	-	-

No charge to tax arises due to tax losses incurred.

7. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 1 March 2024	3,323,087	3,323,087
Disposals	(3,323,087)	(3,323,087)
At 28 February 2025	-	-
Net book value		
At 28 February 2025	-	-
At 29 February 2024	3,323,087	3,323,087

As part of the legal entity rationalisation programme, Management assessed the carrying value of the investment in Careworks Limited for any impairment triggers. It was concluded that the recoverability of the investment using net assets as a proxy was less than the carrying value of the investment, resulting in an impairment

7.1. Holdings in related undertakings

The company holds 20% or more of the share capital of the following companies:

Name	Registered office / Principal place of business and address of Registered Office	Nature of business	Details of investment	Proportion held by company
Subsidiary undertaking CareWorks Limited	Workways, Block 5 High Street, Tallaght, Dublin 24, D24 YK8N.	Software development	Ordinary	100% Direct
CareWorks (UK) Limited (in liquidation)	The Mailbox Level 3, 101 Wharfside Street, Birmingham, B1 1RF, United Kingdom	Software development	Ordinary	100% Indirect

continued

CareWorks Technology Holding Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

8. Debtors		2025	2024
		€	€
Amounts owed by group undertakings		<u>144,245</u>	<u>145,245</u>
Amounts owed by group undertakings are unsecured, bear no interest and are repayable on demand.			
9. Creditors		2025	2024
Amounts falling due within one year		€	€
Amounts owed to group undertakings		<u>-</u>	<u>1,000</u>
Amounts owed to group undertakings are unsecured, bear no interest and are repayable on demand.			
10. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Authorised			
Ordinary Shares	750,000	€1.00 each	750,000
Redeemable Preference Shares	250,000	€1.00 each	250,000
		<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid			
Ordinary Shares	1	€1.00 each	1
Redeemable Preference Shares	-	€1.00 each	-
		<u>1</u>	<u>1</u>
11. Profit and loss account		2025	2024
		€	€
At 1 March 2024		3,467,331	7,011
Redemption of shares		-	3,461,270
Loss for the financial year		(3,323,087)	(950)
At 28 February 2025		<u>144,244</u>	<u>3,467,331</u>
12. Capital commitments			
The company had no material capital commitments at the financial year-ended 28 February 2025.			
13. Directors' remuneration			
The directors are also directors of other companies in the Aston Midco Limited Group. These directors' services to the Company do not occupy a significant amount of their time and as such the directors do not consider that they have received any remuneration for their incidental services to the Company during the year. The directors are remunerated for their services to this Company by another Group company.			
14. Related party transactions			
The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group undertakings.			

CareWorks Technology Holding Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

15. Parent company

The company regards OneAdvanced Group Limited as its parent company, a company registered in England and Wales.

The parent company of the smallest group in which the Company is included in consolidated financial statements is that of OneAdvanced Group Limited a company registered in the United Kingdom.

The parent company of the largest group in which the Company is included in consolidated financial statements is that of Aston Midco Limited a company registered in Jersey.

The consolidated financial statements of both OneAdvanced Group Limited and Aston Midco Limited are available to the public from Companies House.

The directors do not consider there to be an ultimate controlling party.

16. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

17. Legal Entity Rationalisation Process

Over recent years, the OneAdvanced Group (Aston Midco Limited and its subsidiaries ("the Group")) have made a number of targeted acquisitions, both within the UK and across the rest of the world. As a result, the Group structure has increased to over 100 legal entities across numerous jurisdictions. This volume of legal entities has presented challenges for the Group from an operational, financial and customer experience perspective.

The Legal Entity Rationalisation (LER) exercise has crystallized a range of benefits through rationalising the Group to, broadly, one trading entity per corporate jurisdiction.

On the 1st of March 2024, Careworks Technology Holding Limited was hived into Advance Systems International Limited. Over the proceeding months, Advance Systems International Limited had address the operational issues arising as a result of the hive-up activity and had commenced a process of clearing down Careworks Technology Holding Limited's balance sheet to a nominal value. As part of the LER process, the trade and assets of Careworks Technology Holding Limited were transferred at net book value.

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 24 February 2026.