

Imperial Finance Ireland Limited

Annual Report

Year Ended 30 September 2025

CONTENTS

	Page
DIRECTORS AND OTHER INFORMATION	2
DIRECTORS' REPORT	3-5
INDEPENDENT AUDITORS' REPORT	6-8
PROFIT AND LOSS ACCOUNT	9
BALANCE SHEET	10
STATEMENT OF CHANGES IN EQUITY	11
NOTES TO THE FINANCIAL STATEMENTS	12-18

DIRECTORS AND OTHER INFORMATION**Board of Directors**

Deirdre Healy
Morgan Lee

Bankers

Allied Irish Banks plc
40/41 Westmoreland Street
Dublin 2
Ireland

Secretary and Registered Office

Deirdre Healy
21 Beckett Way
Park West
Nangor Road
Dublin 12
Ireland

Solicitors

William Fry & Sons
2 Grand Canal Square
Dublin 2
Ireland

Registered No: 648645

Auditors

Ernst & Young
Harcourt Street
Dublin 2
Ireland

DIRECTORS' REPORT

The directors present their report and the financial statements of the company for the year ended 30 September 2025.

Principal activity

The company was established to provide finance to Imperial Brands PLC group companies. The company did not trade or have any significant activities in the year.

Accounting records

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the engagement of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 21 Beckett Way, Park West, Nangor Road, Dublin 12, Ireland.

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with Irish law.

Irish law requires the directors to prepare financial statements for each period. Under the law, the directors have elected to prepare the financial statements in accordance with FRS 101 Reduced Disclosure Framework ("relevant financial reporting framework"). 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 period end date and of the profit or loss of the company for the period and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; 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 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.

Review of business

In 2021, as part of a wider group restructuring, a loan of €2,600,000k held by the company was transferred in November 2020 in return for shares in another Imperial Brands PLC group company which was later distributed to the company's shareholder. To facilitate the distribution, the directors approved and executed a Summary Approval Procedure under the Companies Act 2014 and reduced the share premium of the company by €2,600,000k and transferred this amount to the profit and loss account as a distributable reserve. As a result of the restructuring in 2021, the company has had limited activities since.

The profit and loss account of the company for the financial year ended 30 September 2025 is set out on page 9. The directors consider the financial position, as indicated on the balance sheet on page 10, to be satisfactory.

DIRECTORS' REPORT - continued**Risks and uncertainties**

Whilst the company has had limited activities in 2025, in the event that the company does provide finance to other group companies in the future, there will be a related credit risk.

Future developments

The company will continue to act as a provider of finance to other Imperial Brands PLC group companies provided opportunities arise. Currently the company does not hold any loans or investments.

Events since the year end

There have been no significant events affecting the company's business since the year end.

Going concern

Whilst the Directors have considered the possibility of a future liquidation of the company, there are no plans to liquidate the company within the next 12 months and Imperial Finance Ireland Limited continue to adopt the going concern basis in preparing the 2025 annual financial statements.

The company will continue to incur administrative and professional fees and is expected to have sufficient funds which comprise primarily cash on hand and amounts due from Group undertakings. Imperial Finance Ireland Limited ("IFIL") will continue to meet its debts as they fall due for the next 12 months.

The company is part of the Imperial Brands PLC group which has considerable financial resources. Consequently, the Directors believe that IFIL is well placed to manage its business risks successfully.

The Directors have a reasonable expectation that the company has adequate resources to continue in operational existence. The accounts are prepared on a going concern basis as the Directors believe that it will continue to be a going concern for 12 months after the reporting date.

Political donations

The company made no political donations during the year (2024: Nil).

Directors

The names of the persons who were directors during the year ended 30 September 2025 are set out below. They served as directors for the entire period:

Deirdre Healy
Morgan Lee

Directors' and Secretary's interests in shares

The directors and secretary in office at 30 September 2025 had no interests in the shares of the company or any group company that are required by the Companies Act 2014 to be disclosed in the Directors' report.

Research and development

The company did not engage in any research and development during either period.

Disclosure of information to the auditors

As far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, of which the company's statutory auditors are unaware. Each director has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

DIRECTORS' REPORT - continued**Auditors**

The statutory auditors, Ernst & Young, have indicated their willingness to continue in office in accordance with Section 383(2) of the Companies Act 2014, and a resolution that they be re-appointed will be proposed at the Annual General Meeting.

On behalf of the board

Morgan Lee
Morgan Lee

Deirdre Healy
Deirdre Healy

Date: 17 December 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IMPERIAL FINANCE IRELAND LIMITED

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Imperial Finance Ireland Limited ('the Company') for the year ended 30 September 2025, which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and notes to the financial statements, including the material accounting policy information set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 101 Reduced Disclosure Framework 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 30 September 2025 and of its loss for the year then ended;
- have been properly prepared in accordance with FRS 101 Reduced Disclosure Framework; 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard 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. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Company's ability to continue as a going concern.



Shape the future
with confidence

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IMPERIAL FINANCE IRELAND LIMITED (Continued)

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 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 solely on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year ended for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, other than those parts relating to sustainability reporting where required by Part 28 of the Companies Act 2014, 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 material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures required by 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.



Shape the future
with confidence

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IMPERIAL FINANCE IRELAND LIMITED (Continued)

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the statement of directors' responsibilities set out on page 3, 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, as 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 operations, 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 located on the IAASA's website at: https://iaasa.ie/wp-content/uploads/docs/media/IAASA/Documents/audit-standards/Description_of_auditors_responsibilities_for_audit.pdf.

This description forms part of our auditor's report.

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

Our 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 auditor's 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.

Ian Gregory
for and on behalf of
Ernst & Young Chartered Accountants and Statutory Audit Firm

Cork

Date: 17 December 2025

PROFIT AND LOSS ACCOUNT
Year ended 30 September 2025

	Notes	Year ended 30 September 2025 €'000	Year ended 30 September 2024 €'000
Interest income	5	-	1
Administrative expenses	6	(38)	(55)
		<hr/>	<hr/>
Loss on ordinary activities before taxation		(38)	(54)
Tax on loss on ordinary activities	8	-	-
		<hr/>	<hr/>
Loss for the year		(38)	(54)
		<hr/>	<hr/>

The company had no recognised gains and losses other than those included in the profit and loss account above and, therefore, no separate statement of comprehensive income has been presented.

BALANCE SHEET
As at 30 September 2025

	Notes	Year ended 30 September 2025 €'000	Year ended 30 September 2024 €'000
Current assets			
Debtors - amounts falling due within one year	10	3	2
Cash at bank and in hand		523	566
		<hr/> 526	<hr/> 568
Creditors - amounts falling due within one year	11	<hr/> (13)	<hr/> (17)
Net current assets		<hr/> 513	<hr/> 551
Net assets		<hr/> 513	<hr/> 551
Capital and reserves			
Called up share capital presented as equity	12	-	-
Profit and loss account		513	551
		<hr/> 513	<hr/> 551
Total equity		<hr/> 513	<hr/> 551

The financial statements were approved and authorised for issue by the board of directors on 17 December 2025 and were signed on its behalf by:

Deirdre Healy
Deirdre Healy

Morgan Lee
Morgan Lee

STATEMENT OF CHANGES IN EQUITY
Year Ended 30 September 2025

	Called up share capital €'000	Profit and Loss account €'000	Total €'000
At 1 October 2023	-	605	605
Loss for the year	-	(54)	(54)
Dividends	-	-	-
At 30 September 2024	-	551	551
Loss for the year	-	(38)	(38)
Dividends	-	-	-
At 30 September 2025	-	513	513

NOTES TO THE FINANCIAL STATEMENTS

1 General Information

Imperial Finance Ireland Limited is incorporated as a private company limited by shares in Ireland (registered number: 648645) under the Companies Act 2014. The address of the registered office is 21 Beckett Way, Park West, Nangor Road, Dublin 12. The nature of the company's operations and its principal activities are set out in the business review on page 3. Details of the Company's immediate and ultimate holding company are provided in note 4.

2 Material accounting policies

The material accounting policies used in the preparation of the entity financial statements are set out below. These policies have been applied consistently to all periods presented unless otherwise stated.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with Irish GAAP, (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accounts in Ireland and the Companies Act 2014). The Financial Statements have been prepared in accordance with Financial Reporting Standard 101 'Reduced Disclosure Framework' ("FRS 101") and Irish Statute comprising of the Companies Act 2014.

As permitted by FRS 101, the company has taken advantage of the following disclosure exemptions:

- the requirements of IFRS 7 Financial Instruments: Disclosures;
- the requirements of paragraph 38 of IAS 1 'Presentation of Financial Statements' to present comparative information in respect of paragraph 79(a)(iv) of IAS 1;
- the requirements of paragraphs 10(d), 10(f), 16, 38A, 38B, 38C, 38D, 40A, 40B, 40C, 40D, 111 and 134 - 136 of IAS 1 Presentation of Financial Statements;
- the requirements of IAS 7 Statement of Cash Flows;
- the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors;
- the requirements of paragraph 17 and 18A of IAS 24 Related Party Disclosures; and
- the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member.

Where relevant, equivalent disclosures have been given in the group financial statements of Imperial Brands PLC. The group financial statements of Imperial Brands PLC are available to the public and can be obtained as set out in note 4.

These financial statements, which are presented in euro ("€"), have been prepared under the historical cost convention and in accordance with the company's accounting policies under FRS 101.

New and revised IFRSs affecting amounts reported and/or disclosures in the financial statements

The following standards and interpretations, issued by the IASB and IFRIC Interpretations Committee are effective for the first time in the year ended 30 September 2025:

- Classification of Liabilities as Current or Non-Current (Amendments to IAS 1).
- Lease Liability in a Sale and Leaseback (Amendments to IFRS 16).
- Non-Current Liabilities with Covenants (Amendments to IAS 1).
- Disclosure of Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7).

None of the above amendments have had any impact on the Imperial Finance Ireland Limited financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued**2 Material accounting policies - continued****Interest Income**

Interest income is recognised using the effective interest method.

Dividends

Dividends on equity shares are recognised in the financial statements when they have been appropriately approved by the shareholders.

Foreign currencies

The company's functional and presentation currency is the Euro ("€"). Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the balance sheet date, and income, costs and non-monetary assets are translated at the exchange rates ruling at the dates of the transactions.

Profits and losses arising from foreign currency translations and on settlement of amounts receivable and payable in foreign currency are dealt with through the profit and loss account.

Monetary assets are monies held and amounts to be received in money; all other assets are non-monetary assets.

Corporation taxation

The tax currently payable is based on taxable profit for the period. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the balance sheet date.

Deferred taxation

Deferred tax is the tax expected to be payable or recoverable on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled, or the asset is realised based on tax laws and rates that have been enacted or substantively enacted at the balance sheet date. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited in other comprehensive income, in which case the deferred tax is also dealt with in other comprehensive income.

Going concern

Whilst the Directors have considered the possibility of a future liquidation of the company, there are no plans to liquidate the company within the next 12 months and Imperial Finance Ireland Limited continue to adopt the going concern basis in preparing the 2025 annual financial statements.

The company will continue to incur administrative and professional fees and is expected to have sufficient funds which comprise primarily cash on hand and amounts due from Group undertakings. IFIL will continue to meet its debts as they fall due for the next 12 months.

The company is part of the Imperial Brands PLC group which has considerable financial resources. Consequently, the Directors believe that IFIL is well placed to manage its business risks successfully.

The Directors have a reasonable expectation that the company has adequate resources to continue in operational existence.

NOTES TO THE FINANCIAL STATEMENTS - continued**2 Material accounting policies - continued****Financial Assets and Financial Liabilities****(i) Recognition and initial measurement**

Financial assets and financial liabilities are initially recognised when the company becomes a party to the contractual provisions of the instrument. A financial asset (unless it is a trade receivable without a significant financing component) or financial liability is initially measured at fair value plus, for an item not at fair value through profit or loss ("FVTPL"), transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

(ii) Classification and subsequent measurement**Financial Assets****(a) Classification**

On initial recognition, a financial asset is classified as measured at amortised cost, fair value through other comprehensive income ("FVOCI") or FVTPL. Financial assets are not reclassified subsequent to their initial recognition unless the company changes its business model for managing financial assets in which case all affected financial assets are reclassified on the first day of the reporting period following the change in business model.

A financial asset is measured at amortised cost if it meets both of the following conditions:

- It is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- Its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(b) Subsequent measurement and gains and losses

Financial assets at amortised cost are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gains or losses on derecognition is recognised in profit or loss.

Financial Liabilities

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

(iii) Impairment

The company recognises loss allowances for expected credit losses ("ECLs") on financial assets measured at amortised cost, debt instruments measured at FVOCI and contract assets. The company measures loss allowances at an amount equal to lifetime ECL, except for other debt securities and bank balances for which the credit risk has not increased significantly since initial recognition which are measured as 12-month ECLs.

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Critical Accounting Estimates and Judgements

In the application of the company's accounting policies, which are described in note 2, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

There were no critical accounting estimates or significant judgements used in preparation of the financial statements.

4 Holding company and other information

The immediate holding company of Imperial Finance Ireland Limited is Imperial Tobacco Limited, a company registered in the United Kingdom.

The ultimate holding company and controlling party of Imperial Finance Ireland Limited is Imperial Brands PLC. Imperial Brands PLC is the holding company of the smallest and largest group of undertakings for which group financial statements are drawn up and of which Imperial Finance Ireland Limited is a member. Copies of Imperial Brands PLC group financial statements can be obtained from The Company Secretary, Imperial Brands PLC, 121 Winterstoke Road, Bristol, BS32LL, United Kingdom.

5 Interest Income

	Year ended 30 September 2025 €'000	Year ended 30 September 2024 €'000
On loans to group undertakings	-	1

6 Administrative expenses

	Year ended 30 September 2025 €'000	Year ended 30 September 2024 €'000
Administrative expenses	38	55

7 Directors' remuneration

	Year ended 30 September 2025 €'000	Year ended 30 September 2024 €'000
Directors' remuneration	-	-

The emoluments of the directors are borne by other Imperial Brands PLC companies which make no recharge to the company and the services provided by the directors are also negligible. Accordingly, their emoluments are not included in these financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued

8 Taxation

	Year ended 30 September 2025 €'000	Year ended 30 September 2024 €'000
Tax on loss on ordinary activities		
Current tax:		
Irish corporation tax on loss for the year	-	-
Current tax charge for the year	-	-
Deferred tax charge for the year	-	-
Total tax charge for the year	-	-

The tax charge for the year differs from the charge that would result from applying the standard rate of Irish corporation tax to the profit on ordinary activities before taxation. The differences are explained below:

	Year ended 30 September 2025 €'000	Year ended 30 September 2024 €'000
Loss on ordinary activities before tax	(38)	(54)
Loss on ordinary activities multiplied by the standard rate of Irish corporation tax for the year of 12.5%	(5)	(7)
<i>Effects of:</i>		
Income taxed at a higher rate	-	-
Expenses not deductible for tax	5	7
Total Tax charge for the year	-	-

On 18 December 2023 the Government of Ireland, enacted the Pillar Two income taxes legislation into Finance (No.2) Act 2023 which allows for a minimum effective tax rate of 15% to be applied to companies in the State subject to certain conditions. Imperial Finance Ireland Limited is a member of the John Player group and is expected to be within the scope of Part 4A of the Taxes Consolidation Act (TCA) 1997. While the company is expected to be within the scope of Pillar Two it has assessed the impact of Pillar Two and it does not expect that a top-up tax will be payable for the year ended 30 September 2025 on the basis that the company should satisfy the transitional CbCR safe harbour.

The company has applied the temporary exception issued by the IASB in May 2023 from the accounting requirements for deferred taxes in IAS 12. Accordingly, the company neither recognises nor discloses information about deferred tax assets and liabilities related to Pillar Two income taxes. The company continues to assess the impact and its obligations in respect of the Pillar Two income taxes legislation.

9 Particulars of staff

The company did not employ any persons during the current year or prior financial year.

NOTES TO THE FINANCIAL STATEMENTS – continued

10 Debtors - amounts due within one year

	Year ended 30 September 2025 €'000	Year ended 30 September 2024 €'000
Amounts owed by group undertakings	-	-
Current tax receivable	3	2
	<u>3</u>	<u>2</u>

There were no amounts due from group companies as at 30 September 2025. The amounts due by group companies for the comparative period were interest free and payable on demand.

11 Creditors

	Year ended 30 September 2025 €'000	Year ended 30 September 2024 €'000
Amounts falling due within one year:		
Accruals	13	17
Current tax payable	-	-
	<u>13</u>	<u>17</u>

12 Called up share capital

	Year ended 30 September 2025 €	Year ended 30 September 2024 €
2 ordinary shares of €1 each	2	2

All shares carry equal voting rights and rights to dividends.

The profit and loss reserve represents cumulative comprehensive income/ expense for the current and prior financial period less dividends paid.

13 Related party transactions

Imperial Finance Ireland Limited is wholly owned within the Imperial Brands PLC group. Transactions with Imperial Brands PLC and with other wholly owned subsidiary companies of Imperial Brands PLC are not disclosed as the company has taken advantage of the exemption available under FRS 101 Section 8(k) which exempts qualifying entities from disclosing related party transactions entered into between two or more members of a group provided that any subsidiary which is a party to the transaction is wholly owned by a member of that group.

14 Events after the balance sheet date

There have been no significant events effecting the company's business since year end.

NOTES TO THE FINANCIAL STATEMENTS – continued**15 Off-balance sheet arrangements**

There were no off-balance arrangements at the end of the financial year (2024: nil).

16 Approval of financial statements

The financial statements were approved and authorised for issue by the Board of directors on 17 December 2025 and were signed on its behalf on that day.