Registered number: 768534

CCBILL IE LIMITED

UNAUDITED

FINANCIAL STATEMENTS

FOR THE PERIOD FROM INCORPORATION (26 JULY 2024) TO 31 DECEMBER 2025

CONTENTS

COMPANY INFORMATION

Directors	Charlotte Claire Roberts (appointed 26 July 2024) Jacob Powers (appointed 26 July 2024) Gareth Walsh (appointed 8 September 2025) Maria Murphy (appointed 8 September 2025) Colin Canny (appointed 8 September 2025)
Company secretary	IQ EQ Corporate Secretaries (Ireland) Limited
Registered number	768534
Registered office	5th Floor 76 Sir John Rogerson's Quay Dublin Docklands Dublin 2
Accountants	Crowe Ireland 40 Mespil Road Dublin 4 D04 C2N4

DIRECTORS' REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

The Directors present their annual report and unaudited financial statements for the period ended 31 December 2025.

Directors' responsibilities statement

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

Company law requires the Directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with International Financial Reporting Standards (IFRS) as adopted by the EU.

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 state of affairs of the Company and of the profit or loss of the Company for that period. In preparing the financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether they have been prepared in accordance with IFRS Accounting standards, subject to any material departures disclosed and explained in the financial statements;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are responsible 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, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

Principal activities

The company had not commenced trading in the period. The principal activity of the company will be to operate as a third-party payment processor, facilitating online payments for businesses.

Results and dividends

The profit for the period, after taxation, amounted to €NIL.

DIRECTORS' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2025

Directors and secretary

The Directors who served during the period were:

Charlotte Claire Roberts (appointed 26 July 2024)
Jacob Powers (appointed 26 July 2024)
Gareth Walsh (appointed 8 September 2025)
Maria Murphy (appointed 8 September 2025)
Colin Canny (appointed 8 September 2025)

The company secretary who served continuously during the period was IQ EQ Corporate Secretaries (Ireland) Limited.

Political contributions

During the reporting period, the company did not make any direct or indirect contributions to political parties, political campaigns, or related organisations.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment 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 5th Floor, 76 Sir Rogerson's Quay, Dublin 2, Ireland.

Research and development activities

The Company did not undertake any research and development (R&D) activities during the reporting period.

Directors' interests in shares and debentures

The Directors and the Secretary held no beneficial interests in the share capital of the Company at the beginning or end of the period.

Post year end events

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

Audit exemption

In accordance with Chapter 16 of part 6 of the Companies Act 2014, the directors intend to avail of the exemption from the statutory audit.

This report was approved by the board on 7/1/2026 and signed on its behalf.

DocuSigned by: Charlotte Roberts 24E092E77D33470...	Signed by: Colin Canny 3E7CBAEC80414B9...
Director	Director

STATEMENT OF PROFIT OR LOSS
FOR THE PERIOD ENDED 31 DECEMBER 2025

	Note	Period ended 31 December 2025 €
Revenue		-
Cost of sales		-
Gross profit		-
Administrative expenses		-
Distribution expenses		-
Profit from operations		-
Finance income		-
Profit before tax		-
Tax expense	6	-
Profit for the period		-

The Company has not traded during the period. During the period, the Company received no income and incurred no expenditure and therefore made neither profit nor loss.

The notes on pages 10 to 14 form part of these financial statements.

STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 DECEMBER 2025

	Period ended 31 December 2025 €
Profit for the period	**-**
Other comprehensive income	-
Total comprehensive income	**-**

The Company has not traded during the period. During this period, the Company received no income and incurred no expenditure and therefore made no profit nor loss.

The notes on pages 10 to 14 form part of these financial statements.

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Note	2025 €
Assets		
Current assets		
Trade and other receivables	7	**20,000**
		20,000
Total assets		**20,000**
Net assets		**20,000**
Issued capital and reserves		
Share capital	8	**20,000**
TOTAL EQUITY		**20,000**

We, as Directors of CCBill IE Limited, state that:
(a) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.
(b) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.
(c) the Directors acknowledge the obligations of the Company under the Companies Act 2014 to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the Company at the end of its financial period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
(d) the Directors hereby certify that we have relied on the specific exemption contained in s.365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant company.

The financial statements on pages 4 to 14 were approved and authorised for issue by the board of Directors and were signed on its behalf by:

DocuSigned by:
Charlotte Roberts
24E092E77D33470...
Director

Signed by:
Colin Canny
3E7CBAEC89414B9...
Director

Date: 7/1/2026

The notes on pages 10 to 14 form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

	Share capital	Total equity
	€	**€**
Comprehensive income for the period		
Profit for the period	-	-
Total comprehensive income for the period		
Issue of share capital	20,000	20,000
Total contributions by and distributions to owners	20,000	20,000
At 31 December 2025	**20,000**	**20,000**

The notes on pages 10 to 14 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 DECEMBER 2025

There were no cash inflows or outflows during the period, and the Company did not hold any cash or cash equivalents at any time during the year. Accordingly, a statement of cash flows has not been presented.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025

1. Reporting entity

CCBill IE Limited (the 'Company') is a limited company incorporated in the Republic of Ireland. The Company's registered office is at 5th Floor, 76 Sir Rogerson's Quay, Dublin 2, Ireland. The Company has not commenced trading in the period. It's principal activity will be to operate as a third-party payment processor, facilitating online payments for businesses. The company registration number is 768534.

2. Accounting policies

2.1 Going concern

The Company was incorporated in July 2024 and has not yet commenced trading operations. The directors, having considered the company's financial forecasts and funding requirement for a period of at least 12 months from the date of signing these financial statements are satisfied it is appropriate for the financial statements to be prepared on a going concern basis.

2.2 Trade and other receivables

Short-term trade and other receivables 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.

2.3 Financial instruments

Financial assets and financial liabilities are recognised when an entity becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

3. Basis of preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards, International Accounting Standards and Interpretations as adopted by the EU (collectively IFRSs). They were authorised for issue by the Company's board of directors on .

Details of the Company's accounting policies, including changes during the period, are included in note 2.

3.1 Basis of measurement

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

3.2 Changes in accounting policies

i) New standards, interpretations and amendments effective from 26 July 2024

Amendments to IAS 7 Statement of Cash Flows and IFRS 7 Financial Instruments: Disclosures: Supplier Finance Arrangements (issued on 25 May 2023)

Amendments to IAS 1 Presentation of Financial Statements:

3. Basis of preparation (continued)

3.2 Changes in accounting policies (continued)

i) New standards, interpretations and amendments effective from 26 July 2024 (continued)

- Classification of Liabilities as Current or Non-current (issued on 23 January 2020);
- Classification of Liabilities as Current or Non-current - Deferral of Effective Date (issued on 15 July 2020); and
- Non-current Liabilities with Covenants (issued on 31 October 2022)

Amendments to IFRS 16 Leases: Lease Liability in a Sale and Leaseback (issued on 22 September 2022).

ii) New standards, interpretations and amendments not yet effective

The following standards and interpretations to published standards are not yet effective:

New standard or interpretation	EU Endorsement status	Mandatory effective date (period beginning)
Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates: Lack of Exchangeability (issued on 15 August 2023)	12 November 2024	1 January 2025
IFRS 19 Subsidiaries without Public Accountability: Disclosures (issued on 9 May 2024)	*	1 January 2027
IFRS 18 Presentation and Disclosures in Financial Statements (issued on 9 April 2024)	*	1 January 2027
Amendments to the Classification and Measurement of Financial Instruments - Amendments to IFRS 9 and IFRS 7(issued on 30 May 2024)	27 May 2025	1 January 2026
Amendments to IFRS 19 Subsidiaries without public accountability: Disclosures (issued on 21 August 2025)	*	1 January 2027

The Directors expect that the adoption of these Standards in future periods will not have any impact on the Company's results or net assets, although it is too early to assess any potential effects.

The Directors anticipate that the adoption of other Standards and interpretations that are not yet effective in future periods will only have an impact on the presentation in the financial statements of the Company.

*Endorsement expected before effective date.

4. Functional and presentation currency

These financial statements are presented in Euros, which is the Company's functional currency. All amounts have been rounded to the nearest Euro, unless otherwise indicated.

5. Accounting estimates and judgments

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates 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.

The Company makes estimates and assumptions concerning the future. The financial statements have been prepared on a going concern basis. The resulting accounting estimates will, by definition, seldom equal the related actual results. As the Company is dormant and has not commenced trading, the number of areas requiring significant judgement or estimation is limited. There are no estimates and assumptions that have a risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

6. Tax expense

6.1 Income tax recognised in profit or loss

The company had no taxable profits for the financial period ended 31 December 2025, and therefore, no current tax charge arises.

Changes in tax rates and factors affecting the tax charges

There were no factors that may affect future tax charges.

7. Trade and other receivables

	2025 €
Current	
Other receivables (note 9)	**20,000**
Total current trade and other receivables	**20,000**

8. Share capital

Authorised

	2025 Number	2025 €
Shares treated as equity		
Ordinary shares of €10,000.00 each	**2**	**20,000**
	2	**20,000**

Issued

	2025 Number	2025 €
Ordinary shares of €10,000.00 each		
At 26 July 2024	**-**	**-**
Shares issued	**2**	**20,000**
At 31 December 2025	**2**	**20,000**

9. Related party transactions

Details of transactions between the Company and its related parties are disclosed below.

Receivable from shareholders
Included in trade and other receivables is an amount of €20,000 due from the shareholders in respect of unpaid share capital. The shareholders are not directors of the Company. The funds will be transferred to the company once a bank account is opened. The directors confirm that the shareholders have committed to settle this amount in full.

There were no other related party transactions during the period.

10. Controlling party

The company is jointly owned by two shareholders, each holding 50% of the issued share capital. There is no single ultimate controlling party.

11. Commitments and contingent liabilities

As at the reporting date, the company had no material commitments or contingent liabilities.

12. Capital management

The Company's capital management objectives are:

- to ensure the Company's ability to continue as a going concern, and
- to maintain a sufficient level of equity to meet its obligations as they fall due.

The Company is not subject to externally imposed capital requirements.The Company monitors capital based on equity as shown in the statement of financial position.

During the period ended 31 December 2025 the Company paid a dividend of €NIL.

13. Dormant status

The company was dormant throughout the financial period. There were no significant accounting transactions, and the company’s assets and liabilities comprised only permitted items for the purposes of Section 365 Companies Act 2014.

14. Events after the reporting date

There have been no material changes since the reporting date.

15. Approval of financial statements

The board of Directors approved these financial statements for issue on .