

Company Number: 732243

Oxalis Marketing Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Oxalis Marketing Ltd
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Oxalis Marketing Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director 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 director is 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 director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they have made available to OnePlus Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Signed on behalf of the board

Fergus Halpin
Director

8 March 2026

Oxalis Marketing Ltd

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets		<u>22,475</u>	<u>20,659</u>
Current Assets			
Debtors		20,560	14,931
Cash at bank and in hand		372	(32)
		<u>20,932</u>	<u>14,899</u>
Creditors: amounts falling due within one year	5	<u>(27,618)</u>	<u>(13,194)</u>
Net Current (Liabilities)/Assets		<u>(6,686)</u>	<u>1,705</u>
Total Assets less Current Liabilities		15,789	22,364
Creditors:			
amounts falling due after more than one year	5	<u>(18,214)</u>	<u>(39,455)</u>
Net Liabilities		<u>(2,425)</u>	<u>(17,091)</u>
Capital and Reserves			
Called up share capital presented as equity	7	100	100
Retained earnings		(2,525)	(17,191)
Shareholders' Deficit		<u>(2,425)</u>	<u>(17,091)</u>

I as Director of Oxalis Marketing Ltd, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 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 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company 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 Companies Act 2014.

Approved by the board on 8 March 2026 and signed on its behalf by:

Fergus Halpin
Director

Oxalis Marketing Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	(7,929)	(7,829)
Loss for the financial year	-	(9,262)	(9,262)
At 31 December 2024	100	(17,191)	(17,091)
Profit for the financial year	-	14,666	14,666
At 31 December 2025	100	(2,525)	(2,425)

Oxalis Marketing Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Oxalis Marketing Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 732243. The registered office of the company is Bruar Lodge, Old Russian Village, Kilquade, Co Wicklow, A63 WF50, Ireland which is also the principal place of business of the company. The provision of Marketing Services 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 31 December 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 financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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

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.

Ordinary share capital

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

3. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of tangible assets	3,306	2,497
	=====	=====

Oxalis Marketing Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

4. Employees and remuneration

Number of employees

The average number of persons employed (including executive director) during the financial year was as follows:

	2025 Number	2024 Number
Administrative	<u>3</u>	<u>3</u>

The staff costs (inclusive of director's salaries) comprise:

	2025 €	2024 €
Wages and salaries	<u>153,106</u>	<u>129,619</u>

5. Creditors

2025 €	2024 €
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Included in creditors:

Amounts falling due within one year

Bank loans and overdrafts	9,575	-
Taxation (Note 6)	8,974	11,603
	<u>18,549</u>	<u>11,603</u>

Amounts falling due after more than one year

Loans	13,478	22,030
Other amounts repayable in over one year	4,736	17,425
	<u>18,214</u>	<u>39,455</u>

Loans

Repayable in one year or less, or on demand	9,575	-
Repayable in five financial years or more	13,478	22,030
	<u>23,053</u>	<u>22,030</u>

6. Taxation

2025 €	2024 €
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Creditors:

VAT	5,185	6,807
PAYE	3,789	4,796
	<u>8,974</u>	<u>11,603</u>

7. Share capital

2025 €	2024 €
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Description	Number of shares	Value of units		
Authorised				
Ordinary	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid				
Ordinary	100	€1.00 each	<u>100</u>	<u>100</u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/12/25	01/01/25
Fergus Halpin	Ordinary	<u>100</u>	<u>100</u>
8. Profit and loss account			
		2025	2024
		€	€
At 1 January 2025		(17,191)	(7,929)
Profit/(loss) for the financial year		14,666	(9,262)
At 31 December 2025		<u>(2,525)</u>	<u>(17,191)</u>
9. Director's remuneration and transactions			
		2025	2024
		€	€
Remuneration		<u>80,400</u>	<u>70,500</u>
The following amounts are repayable to the director:			
		2025	2024
		€	€
Fergus Halpin		<u>4,736</u>	<u>17,425</u>

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 8 March 2026.