

Ingress Ireland Limited
Directors' Report and Unaudited Financial Statements
for the financial year ended 30 June 2025

Tasc Accountants
Certified Public Accountants
3C Main Street
Ongar Village
Blanchardstown
Dublin 15
Republic of Ireland

Company Number: 721332

Ingress Ireland Limited

CONTENTS

| | Page |
|---------------------------------------|-------------|
| Directors and Other Information | 3 |
| Directors' Report | 4 - 5 |
| Directors' Responsibilities Statement | 6 |
| Accountants' Report | 7 |
| Profit and Loss Account | 8 |
| Balance Sheet | 9 |
| Statement of Changes in Equity | 10 |
| Cash Flow Statement | 11 |
| Notes to the Financial Statements | 12 - 13 |

Ingress Ireland Limited
DIRECTORS AND OTHER INFORMATION

Directors

Mathew Puthuparambil Augustine
Sundeep Raj Rajagopal
Tess Treesa Thomas
Roney Francis (Resigned 24 February 2025)

Company Secretary

Sundeep Raj Rajagopal

Company Number

721332

Registered Office and Business Address

1 Abbey Court
Sullom Voe, Cahir Road
Clonmel, Tipperary
E91 D284, Ireland

Accountants

Tasc Accountants
Certified Public Accountants
3C Main Street
Ongar Village
Blanchardstown
Dublin 15
Republic of Ireland

Ingress Ireland Limited

DIRECTORS' REPORT

for the financial year ended 30 June 2025

The directors present their report and the unaudited financial statements for the financial year ended 30 June 2025.

Principal Activity and Review of the Business

The principal activity of the company is Educational Support Activities

There has been no significant change in these activities during the financial year ended 30 June 2025.

Results and Dividends

The profit for the financial year amounted to €0 (2024 - €0).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €120 (2024 - €120) and liabilities of €0 (2024 - €0). The net assets of the company have decreased by €0.

Directors and Secretary

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

Mathew Puthuparambil Augustine
Sundeep Raj Rajagopal
Tess Treesa Thomas
Roney Francis (Resigned 24 February 2025)

The secretary who served throughout the financial year was Sundeep Raj Rajagopal.

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

| Name | Class of Shares | Number Held At 30/06/25 | Number Held At 01/07/24 |
|--------------------------------|-----------------|-------------------------|-------------------------|
| Mathew Puthuparambil Augustine | Ordinary | 33 | 20 |
| Sundeep Raj Rajagopal | Ordinary | 54 | 40 |
| Tess Treesa Thomas | Ordinary | 33 | 20 |
| Roney Francis | Ordinary | - | 40 |
| | | <u>120</u> | <u>120</u> |

There were no changes in shareholdings between 30 June 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 plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Political Contributions

The company did not make any disclosable political donations in the current financial year.

Taxation Status

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

Small companies exemptions

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors report.

Ingress Ireland Limited **DIRECTORS' REPORT**

for the financial year ended 30 June 2025

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 1 Abbey Court, Sullom Voe, Cahir Road, Clonmel, Tipperary, E91 D284, Ireland.

Signed on behalf of the board

Mathew Puthuparambil
Augustine
Director

12 January 2026

Sundeeep Raj Rajagopal

Director

12 January 2026

Ingress Ireland Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

General responsibilities

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. 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity, the Cash Flow Statement and the related notes:

The directors approve these financial statements and confirm 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 directors confirm that they have made available to Tasc Accountants, (Certified Public Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025.

Signed on behalf of the board

Mathew Puthuparambil Augustine
Director

12 January 2026

Sundeep Raj Rajagopal
Director

12 January 2026

Ingress Ireland Limited
CERTIFIED PUBLIC ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of Ingress Ireland Limited
for the financial year ended 30 June 2025

In accordance with our engagement letter dated 21 November 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 30 June 2025 as set out on pages 8 to 13 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity, the Cash Flow Statement and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Ingress Ireland Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 its Board of Directors, as a body, for our work or for this report.

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial Reporting Standard 102 ("FRS 102"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

You have acknowledged on the Balance Sheet for the year ended 30 June 2025 your duty to ensure that Ingress Ireland Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Ingress Ireland Limited. You consider that Ingress Ireland Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Ingress Ireland Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

TASC ACCOUNTANTS

Certified Public Accountants
3C Main Street
Ongar Village
Blanchardstown
Dublin 15
Republic of Ireland

12 January 2026

Ingress Ireland Limited
PROFIT AND LOSS ACCOUNT

for the financial year ended 30 June 2025

| | Notes | 2025 € | 2024 € |
|--------------------------------------|--------------|-------------------------|-------------------------|
| Profit before taxation | | - | - |
| Tax on profit | 4 | - | - |
| Profit for the financial year | | <u>-</u> | <u>-</u> |
| Total comprehensive income | | <u>-</u> | <u>-</u> |

Ingress Ireland Limited
BALANCE SHEET

as at 30 June 2025

| | Notes | 2025 € | 2024 € |
|---|-------|-------------------|-------------------|
| Current Assets | | | |
| Cash and cash equivalents | | 120 | 120 |
| Net Current Assets | | <u>120</u> | <u>120</u> |
| Total Assets less Current Liabilities | | <u><u>120</u></u> | <u><u>120</u></u> |
| Capital and Reserves | | | |
| Called up share capital presented as equity | | 120 | 120 |
| Equity attributable to owners of the company | | <u><u>120</u></u> | <u><u>120</u></u> |

We as Directors of Ingress Ireland Limited, 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) we 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.

Approved by the board on 12 January 2026 and signed on its behalf by:

Mathew Puthuparambil Augustine
 Director

Sundeep Raj Rajagopal
 Director

Ingress Ireland Limited
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2025

| | Called up share capital € | Total € |
|------------------------|--|--------------------|
| At 1 July 2023 | 120 | 120 |
| At 30 June 2024 | 120 | 120 |
| At 30 June 2025 | 120 | 120 |

Ingress Ireland Limited
CASH FLOW STATEMENT
for the financial year ended 30 June 2025

| | Notes | 2025 € | 2024 € |
|---|----------|-------------------|-------------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | | - | - |
| | | <u>-</u> | <u>-</u> |
| Net increase in cash and cash equivalents | | - | - |
| Cash and cash equivalents at beginning of financial year | | 120 | 120 |
| | | <u>120</u> | <u>120</u> |
| Cash and cash equivalents at end of financial year | 5 | 120 | 120 |
| | | <u><u>120</u></u> | <u><u>120</u></u> |

Ingress Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Ingress Ireland Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 721332. The registered office of the company is 1 Abbey Court, Sullom Voe, Cahir Road, Clonmel, Tipperary, E91 D284, Ireland 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 30 June 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.

Employee benefits

The company has not operated in this accounting period and there was no employee for this period

Taxation and deferred taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

4. Tax on profit

| | 2025 € | 2024 € |
|---|-------------------|-------------------|
| Analysis of charge in the financial year | | |
| Current tax: | | |
| Corporation tax | - | - |
| | <u> </u> | <u> </u> |

No charge to tax arises as there was no trading income during the financial year.

Ingress Ireland Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

| 5. Cash and cash equivalents | 2025 | 2024 |
|-------------------------------------|-------------|-------------|
| | € | € |
| Cash and bank balances | 120 | 120 |

6. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

7. Post-Balance Sheet Events

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

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 January 2026.