

**Company Number: 574707**

**CONSORTIUM REGIMINIS LTD**  
**Unaudited Abridged Financial Statements**  
**for the year ended 31<sup>st</sup> December 2025**

**CONSORTIUM REGIMINIS LTD**

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**CONSORTIUM REGIMINIS LTD**  
**DIRECTOR RESPONSIBILITIES STATEMENT**  
for the year ended 31<sup>st</sup> 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 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 the 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 and promulgated by the Institute of Chartered Accountants in Ireland. 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 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 and 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 comprising the Income Statement, the Statement of Financial Position, the Statement of Cash Flows, the Accounting Policies and the related notes:

The director 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 director confirms that to the best of her knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31<sup>st</sup> December 2025.

**Signed on behalf of the board**

**William Kingston**  
Director

**Anne Kingston**  
Director

**24<sup>th</sup> March 2026**

**CONSORTIUM REGIMINIS LTD**  
**ABRIDGED STATEMENT OF FINANCIAL POSITION**  
as at 31<sup>st</sup> December 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash and cash equivalents		142,623	177,924
Receivables: Amounts falling due within one year	4	10	28
Net Current Assets		142,633	177,952
Due: Amounts falling due within one year	4		
Total Assets less Current Liabilities		142,633	177,952
<b>Net Assets</b>		<b>142,633</b>	<b>177,952</b>
<b>Equity</b>			
Called up share capital		200	200
Net Reserves		142,433	177,752
<b>Equity attributable to owners of the company</b>		<b>142,633</b>	<b>177,952</b>

We as directors of CONSORTIUM REGIMINIS 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 year and to otherwise comply with the provisions of 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 s.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 s.353 Companies Act 2014.

**Approved by the board on 24<sup>th</sup> March 2026 signed on its behalf by:**

**William Kingston**  
**Director**

**Anne Kingston**  
**Director**

**24<sup>th</sup> March 2026**

**CONSORTIUM REGIMINIS LTD**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31<sup>st</sup> December 2025

		Share capital €	Retained earnings €	Total €
At 1 <sup>st</sup> January 2025		200	177,752	177,952
Significant movements				
	Net Loss for the year		(32)	
	2025 Dividend		(35,585)	
At 31 <sup>st</sup> December 2025		200	142,433	142,633

**CONSORTIUM REGIMINIS LTD**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**for the year ended 31<sup>st</sup> December 2025**

**1. GENERAL INFORMATION**

CONSORTIUM REGIMINIS LTD is a company limited by shares incorporated in the Republic of Ireland. Time Place, Corrig Road, Sandyford, Dublin 18, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are Corporate Governance in Europe and Asia and Golf Event management in Asia. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

**2. 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 year ended 31<sup>st</sup> 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). These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

**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 and promulgated by the Institute of Chartered Accountants in Ireland.

**Revenue**

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

**Trade and other receivables**

Trade and other receivables 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.

**Provisions**

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

### Trade and other payables

Trade and other payables 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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position 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.

## 3. ADOPTION OF FRS 102

This set of financial statements was prepared by CONSORTIUM REGIMINIS LTD in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

## 4. TAXATION

	2025 €	2024 €
<b>Receivables:</b>		
Prelim CT	(10)	(1999)
Actual CT	0	1971
Refund due	10	28
Payment due		

## 5. SHARE CAPITAL

### Allotted, called up and fully paid

Ordinary Shares	100	€1 each	100
B Ordinary Shares	100	€1 each	100
Total	200	€1 each	200

## 6. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the directors on 24<sup>th</sup> March 2026.

**CONSORTIUM REGIMINIS LTD**  
**EXTRACT FROM DIRECTORS REPORT IN ACCORDANCE WITH SECTION 329 OF THE**  
**COMPANIES ACT 2014**  
for the year ended 31st December 2025

**THE DIRECTORS AND SECRETARY AND THEIR INTERESTS IN THE SHARES AND**  
**DEBENTURES OF THE COMPANY**

The directors and secretary who served the company during the year together with their beneficial interests in the shares of the company were as follows:

Name	Class of Share	Number Held at 31/12/2025	Number Held at 31/12/2024
William Kingston	B Ordinary	100	100
Anne Kingston	Ordinary	100	100
	Total	200	200

**William Kingston**  
Director

**Anne Kingston**  
Director

**24<sup>th</sup> March 2026**