

THE ORCHARD CLINIC LTD.

1 THE ORCHARD,

COLLEGE MANOR,

COBH,

CO. CORK.

ABRIDGED ACCOUNTS FOR THE YEAR ENDED 31/07/2025

PREPARED BY:

APW ACCOUNTANCY LTD.

QUAY ROAD,

BALLINACURRA,

MIDLETON,

CO.CORK.

OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

Company Name: THE ORCHARD CLINIC LTD.

Company Number: 745112

Financial Year: Y/E 31/07/2025

CERTIFICATE:

[I] WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature: R. Malone Signature: Jill Hamilton

DIRECTOR
Name: **RONAN MALONE**

SECRETARY
Name: **JILL HAMILTON**

Date: 5/3/2026

Date: 5/3/2026

DIRECTORS AND OTHER INFORMATION

COMPANY DIRECTORS:

RONAN MAOLNE

COMPANY SECRETARY:

JILL HAMILTON

COMPANY REGISTERED NUMBER:

745112

REGISTERED OFFICE OF COMPANY:

1 THE ORCHARD,
COLLEGE MANOR,
COBH,
CO. CORK.

DIRECTORS' RESPONSIBILITIES STATEMENT.

THE DIRECTOR IS RESPONSIBLE FOR PREPARING THE DIRECTORS REPORT AND THE FINANCIAL STATEMENTS IN ACCORDANCE WITH IRISH LAW AND REGULATIONS.

IRISH COMPANY LAW REQUIRES THE DIRECTOR TO PREPARE FINANCIAL STATEMENTS FOR EACH FINANCIAL YEAR. UNDER THE LAW, THE DIRECTOR HAS ELECTED TO PREPARE THE FINANCIAL STATEMENTS IN ACCORDANCE WITH COMPANIES ACT 2014 AND ACCOUNTING STANDARDS ISSUED BY THE FINANCIAL REPORTING COUNCIL AND PROMULGATED BY CHARTERED ACCOUNTANTS IRELAND INCLUDING FRS 102 THE FINANCIAL REPORTING STANDARD APPLICABLE IN UK AND IRELAND (GENERALLY ACCEPTED ACCOUNTING PRACTICE IN IRELAND). 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 TO THE FINANCIAL YEAR END AND OF THE PROFIT OR LOSS OF THE COMPANY FOR THE FINANCIAL YEAR AND OTHERWISE COMPLY WITH THE COMPANIES ACT 2014.

IN PREPARING THOSE FINANCIAL STATEMENTS, THE DIRECTOR IS REQUIRED TO:

- SELECT SUITABLE ACCOUNTING POLICIES AND 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.
- PREPARE THE FINANCIAL STATEMENTS ON THE GOING CONCERN BASIS UNLESS IT IS INAPPROPRIATE TO PRESUME THAT THE COMPANY WILL CONTINUE IN THE 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 DIRECTORS REPORT COMPLY WITH THE COMPANIES ACT 2014 AND ENABLE THE FINANCIAL STATEMENTS TO BE COMPILED. 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

IN RELATION TO THE FINANCIAL STATEMENTS:

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 A GOING CONCERN BASIS ON THE GROUNDS THE COMPANY WILL CONTINUE IN BUSINESS.

THE DIRECTOR CONFIRMS THAT THEY HAVE MADE AVAILABLE TO APW ACCOUNTANCY LTD. THE COMPANY'S ACCOUNTING RECORDS AND PROVIDED ALL THE INFORMATION 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 YEAR ENDED 31/07/2025.

**SIGNED: RONAN MALONE
DIRECTOR**

**SIGNED: JILL HAMILTON
SECRETARY**

DATED: 5th MARCH 2026.

BALANCE SHEET AS AT 31ST JULY 2025

| | NOTE | € 2025 | € 2024 |
|--|------|------------|------------|
| FIXED ASSETS | | | |
| PLANT & EQUIPMENT | 5 | 0 | 0 |
| | | <u>0</u> | <u>0</u> |
| CURRENT ASSETS: | | | |
| FORMATION COSTS | | 100 | 100 |
| BANK CURRENT ACCOUNT | | 0 | 0 |
| INVENTORIES | 6 | 0 | 0 |
| TRADE & OTHER RECEIVABLES | 7 | 0 | 0 |
| | | <u>100</u> | <u>100</u> |
| CREDITORS: DUE WITHIN ONE YEAR | 8 | 0 | 0 |
| NET CURRENT ASSETS(LIABILITIES) | | 100 | 100 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>100</u> | <u>100</u> |
| CREDITORS: DUE AFTER ONE YEAR | 9 | <u>0</u> | <u>0</u> |
| NET ASSETS | | <u>100</u> | <u>100</u> |
| EQUITY | | | |
| EQUITY SHARE CAPITAL | | 100 | 100 |
| RETAINED PROFIT (LOSS) | 13 | 0 | 0 |
| | | <u>100</u> | <u>100</u> |
| TOTAL EQUITY | | <u>100</u> | <u>100</u> |

THESE FINANCIAL STATEMENTS HAVE BEEN PREPARED IN ACCORDANCE WITH THE PROVISIONS APPLICABLE TO COMPANIES SUBJECT TO THE SMALL COMPANIES REGIME AND IN ACCORDANCE WITH FINANCIAL REPORTING STATEMENT 102 " THE FINANCIAL STATEMENT REPORTING STANDARD APPLICABLE IN THE UK AND REPUBLIC OF IRELAND"

I (WE), AS DIRECTORS OF THE ORCHARD CLINIC LTD, STATE THAT:

A) THE COMPANY IS AVAILING ITSELF OF THE EXEMPTION PROVIDED FOR THE 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 IS COMPLIED WITH.

C) NO NOTICE UNDER SUBSECTION (1) OF SECTION 334 HAS IN ACCORDANCE WITH SUBSECTION (2) OF THAT SECTION BEEN SERVED ON THE COMPANY, AND

D) I (WE) ACKNOWLEDGE THE COMPANY'S OBLIGATION 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 THE COMPANIES ACT 2014 RELATING TO FINANCIAL STATEMENTS SO FAR AS THEY ARE APPLICABLE TO THE COMPANY.

E) I (WE) AS DIRECTORS OF THE ORCHARD CLINIC LTD., STATE THAT - THE COMPANY HAS RELIED ON THE SPECIFIC EXEMPTION CONTAINED IN SECTION 352 COMPANIES ACT 2014;THE COMPANY HAS DONE SO ON THE GROUNDS THAT IT IS ENTITLED TO THE BENEFIT OF THAT EXEMPTION AS A COMPANY THAT QUALIFIES FOR THE SMALL COMPANIES REGIME AND CONFIRM THAT THE ABRIDGED FINANCIAL STATEMENTS HAVE BEEN PROPERLY PREPARED IN ACCORDANCE WITH SECTION 353 COMPANIES ACT 2014.

ON BEHALF OF THE BOARD:

SIGNED: **RONAN MALONE**
DIRECTOR

SIGNED: **JILL HAMILTON**
SECRETARY

DATED: **5th MARCH 2026**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2025.

1.) ACCOUNTING POLICIES

THE SIGNIFICANT ACCOUNTING POLICIES ADOPTED BY THE COMPANY AND APPLIED CONSISTENTLY ARE AS FOLLOWS:

BASIS OF PREPARATION

THE FINANCIAL STATEMENTS ARE PREPARED ON THE GOING CONCERN BASIS. UNDER THE HISTORICAL COST CONVENTION AND COMPLY WITH THE FINANCIAL REPORTING STANDARDS OF THE FINANCIAL REPORTING COUNCIL, AS PROMULGATED BY CHARTERED ACCOUNTANTS IRELAND INCLUDING FRS 102 , "THE FINANCIAL REPORTING STANDARD APPLICABLE IN THE UK AND REPUBLIC OF IRELAND ("FRS 102") AS ADAPTED BY SECTION 1A OF FRS 102. AND THE COMPANIES ACT 2014 THE FINANCIAL STATEMENTS ARE PREPARED IN EURO WHICH IS THE FUNCTIONAL CURRENCY OF THE COMPANY.

CURRENCY

FUNCTIONAL & PRESENTATION CURRENCY,
ITEMS INCLUDED IN THE FINANCIAL STATEMENTS OF THE COMPANY ARE MEASURED USING THE CURRENCY OF THE PRIMARY ECONOMIC ENVIRONMENT IN WHICH THE COMPANY OPERATES ("THE FUNCTIONAL CURRENCY").
THE FINANCIAL STATEMENTS ARE PRESENTED IN EURO, WHICH IS THE COMPANY'S FUNCTIONAL & PRESENTATION CURRENCY, AND DENOTED BY THE SYMBOL "€".

TURNOVER

TURNOVER IS RECOGNISED TO THE EXTENT THAT THE COMPANY OBTAINS THE RIGHT TO CONSIDERATION IN EXCHANGE FOR ITS PERFORMANCE. TURNOVER COMPRISES THE FAIR VALUE OF CONSIDERATION RECEIVED AND RECEIVABLE EXCLUSIVE OF VALUE ADDED TAX AND AFTER DISCOUNTS AND REBATES.

TURNOVER FROM THE PROVISION OF SERVICES IS RECOGNISED IN THE ACCOUNTING PERIOD IN WHICH THE SERVICES ARE RENDERED AND THE OUTCOME OF THE CONTRACT CAN BE ESTIMATED RELIABLY.

TURNOVER FROM THE SALE OF GOODS IS RECOGNISED WHEN THE SIGNIFICANT RISKS AND REWARDS OF OWNERSHIP OF THE GOODS HAVE PASSED TO THE BUYER, USUALLY ON DISPATCH OF THE GOODS, THE AMOUNT OF TURNOVER CAN BE MEASURED RELIABLY, IT IS PROBABLE THAT THE ECONOMIC BENEFITS ASSOCIATED WITH THE TRANSACTION WILL FLOW TO THE ENTITY AND THE COSTS INCURRED OR TO BE INCURRED IN RESPECT OF THE TRANSACTION CAN BE MEASURED RELIABLY.

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 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.

TANGIBLE FIXED ASSETS

COST,
TANGIBLE FIXED ASSETS ARE RECORDED AT HISTORICAL COST OR DEEMED COST, LESS ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES. COST INCLUDES PRIME COST, OVERHEADS AND INTEREST INCURRED IN FINANCING THE CONSTRUCTION OF TANGIBLE FIXED ASSETS. CAPITALISATION OF INTEREST CEASES WHEN THE ASSET IS BROUGHT INTO USE.

FIXTURES AND FITTINGS, COMPUTER EQUIPMENT & MOTOR VEHICLES ARE STATED AT COST LESS ACCUMULATED DEPRECIATION AND ACCUMULATED IMPAIRMENT LOSSES.

DEPRECIATION IS PROVIDED ON PROPERTY, PLANT AND EQUIPMENT, ON STRAIGHT LINE BASIS SO AS TO WRITE OFF THEIR COST LESS RESIDUAL AMOUNTS OVER THEIR ESTIMATED USEFUL ECONOMIC LIVES.

THE ESTIMATED USEFUL ECONOMIC LIVES ASSIGNED TO PROPERTY, PLANT & EQUIPMENT ARE AS FOLLOWS:

| | |
|---|-----------------------------|
| OFFICE EQUIPMENT, FIXTURES AND FITTINGS | 12.5% STRAIGHT LINE ON COST |
| EQUIPMENT | 12.5% STRAIGHT LINE ON COST |
| MOTOR VEHICLES | 12.5% STRAIGHT LINE ON COST |

THE COMPANY'S POLICY IS TO REVIEW THE REMAINING USEFUL ECONOMIC LIVES AND RESIDUAL VALUES OF PROPERTY, PLANT & EQUIPMENT ON AN ON-GOING BASIS AND TO ADJUST THE DEPRECIATION CHARGE TO REFLECT THE REMAINING ESTIMATED USEFUL ECONOMIC LIFE AND RESIDUAL VALUE.

FULLY DEPRECIATED PROPERTY, PLANT & EQUIPMENT ARE RETAINED IN THE COST OF PROPERTY, PLANT & EQUIPMENT & RELATED ACCUMULATED DEPRECIATION UNTIL THEY ARE REMOVED FROM SERVICE. IN THE CASE OF DISPOSALS, ASSETS AND RELATED DEPRECIATION ARE REMOVED FROM THE FINANCIAL STATEMENTS AND THE NET AMOUNT, LESS PROCEEDS FROM DISPOSAL, IS CHARGED OR CREDITED TO THE INCOME STATEMENT.

IMPAIRMENT

ASSETS NOT CARRIED AT FAIR VALUE ARE ALSO REVIEWED FOR IMPAIRMENT WHENEVER EVENTS OR CHANGES IN CIRCUMSTANCES INDICATE THAT THE CARRYING AMOUNT MAY NOT BE RECOVERABLE. AN IMPAIRMENT LOSS IS RECOGNISED FOR THE AMOUNT BY WHICH THE ASSET'S CARRYING AMOUNT EXCEEDS ITS RECOVERABLE AMOUNT.

THE RECOVERABLE AMOUNT IS THE HIGHER OF AN ASSET'S FAIR VALUE LESS COSTS TO SELL AND VALUE IN USE. VALUE IN USE IS DEFINED AS THE PRESENT VALUE OF THE FUTURE PRE-TAX AND INTEREST CASH FLOWS OBTAINABLE AS A RESULT OF THE ASSETS CONTINUED USE. THE PRE-TAX AND INTEREST CASH FLOWS ARE DISCOUNTED USING A PRE-TAX DISCOUNT RATE THAT REPRESENTS THE CURRENT MARKET RISK FREE RATE AND THE RISKS INHERENT IN THE ASSET. FOR THE PURPOSES OF ASSESSING IMPAIRMENT, ASSETS ARE GROUPED AT THE LOWEST LEVELS FOR WHICH THEY ARE SEPARATELY IDENTIFIABLE CASH FLOWS (CASH GENERATING UNITS).

IF THE RECOVERABLE AMOUNT OF THE ASSET (OR ASSET'S CASH GENERATING UNIT) IS ESTIMATED TO BE LOWER THAN THE CARRYING AMOUNT, THE CARRYING AMOUNT IS REDUCED TO ITS RECOVERABLE AMOUNT. AN IMPAIRMENT LOSS IS RECOGNISED IN THE PROFIT AND LOSS ACCOUNT, UNLESS THE ASSET HAS BEEN REVALUED WHEN THE AMOUNT IS RECOGNISED IN OTHER COMPREHENSIVE INCOME TO THE EXTENT OF ANY PREVIOUSLY RECOGNISED REVALUATION. THEREAFTER ANY EXCESS IS RECOGNISED IN PROFIT OR LOSS.

IF AN IMPAIRMENT LOSS SUBSEQUENTLY REVERSES, THE CARRYING AMOUNT OF THE ASSET (OR ASSET'S CASH GENERATING UNIT) IS INCREASED TO THE REVISED ESTIMATE OF ITS RECOVERABLE AMOUNT, BUT ONLY TO THE EXTENT THAT THE REVISED CARRYING AMOUNT DOES NOT EXCEED THE CARRYING AMOUNT THAT WOULD HAVE BEEN DETERMINED (NET OF DEPRECIATION) HAD NO IMPAIRMENT LOSS BEEN RECOGNISED IN PRIOR PERIODS. A REVERSAL OF AN IMPAIRMENT LOSS IS RECOGNISED IN THE PROFIT AND LOSS ACCOUNT.

STOCKS

STOCKS COMPRISE CONSUMMABLE ITEMS AND GOODS HELD FOR RESALE. INVENTORIES ARE STATED AT THE LOWER OF COST AND NET RELIABLE VALUE. COST IS CALCULATED ON A FIRST IN, FIRST OUT BASIS AND INCLUDES INVOICE PRICE, IMPORT DUTIES AND TRANSPORTATION COSTS. NET RELIABLE VALUE COMPRISES THE ACTUAL OR ESTIMATED SELLING PRICE LESS ALL FURTHER COSTS TO COMPLETION OR TO BE INCURRED IN MARKETING, SELLING AND DISTRIBUTION.

AT THE END OF EACH REPORTING PERIOD STOCKS ARE ASSESSED FOR IMPAIRMENT. IF AN ITEM OF STOCK IS IMPAIRED, THE IDENTIFIED INVENTORY IS REDUCED TO ITS SELLING PRICE LESS COSTS TO COMPLETE AND SELL AND AN IMPAIRMENT CHARGE IS RECOGNISED IN THE PROFIT AND LOSS ACCOUNT. WHERE A REVERSAL OF THE IMPAIRMENT IS RECOGNISED THE IMPAIRMENT CHARGE IS REVERSED, UP TO THE ORIGINAL IMPAIRMENT LOSS, AND IS RECOGNISED AS A CREDIT IN THE PROFIT AND LOSS ACCOUNT.

TRADE & OTHER DEBTORS

TRADE & OTHER DEBTORS INCLUDING AMOUNTS OWED TO GROUP COMPANIES ARE RECOGNISED INITIALLY AT TRANSACTION PRICE (INCLUDING TRANSACTION COSTS) UNLESS A FINANCING ARRANGEMENT EXISTS IN WHICH CASE THEY ARE MEASURED AT PRESENT VALUE OF FUTURE RECEIPTS DISCOUNTED AT A MARKET RATE. SUBSEQUENTLY THESE ARE MEASURED AT AMORTISED COST LESS ANY PROVISION FOR IMPAIRMENT. A PROVISION FOR IMPAIRMENT OF TRADE DEBTORS IS ESTABLISHED WHERE THERE IS OBJECTIVE EVIDENCE THAT THE COMPANY WILL NOT BE ABLE TO COLLECT ALL AMOUNTS DUE ACCORDING TO THE ORIGINAL TERMS OF RECEIVABLES. THE AMOUNT OF THE PROVISION IS THE DIFFERENCE BETWEEN THE ASSET'S CARRYING AMOUNT AND THE PRESENT VALUE OF ESTIMATED FUTURE CASH FLOWS, DISCOUNTED AT THE EFFECTIVE INTEREST RATE. ALL MOVEMENTS IN THE LEVEL OF THE PROVISION REQUIRED ARE RECOGNISED IN THE PROFIT AND LOSS.

CASH & CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS INCLUDE CASH ON HAND, DEMAND DEPOSITS AND OTHER SHORT-TERM HIGHLY LIQUID INVESTMENTS WITH ORIGINAL MATURITIES OF THREE MONTHS OR LESS. BANK OVERDRAFTS ARE SHOWN WITHIN BORROWINGS IN CURRENT LIABILITIES ON THE STATEMENT OF FINANCIAL POSITION.

CREDITORS & ACCRUALS

CREDITORS AND ACCRUALS ARE CLASSIFIED AS CURRENT LIABILITIES IF PAYMENT IS DUE WITHIN ONE YEAR OR LESS. IF NOT, THEY ARE PRESENTED AS NON-CURRENT LIABILITIES. TRADE PAYABLES ARE RECOGNISED INITIALLY AT THE TRANSACTION PRICE AND SUBSEQUENTLY MEASURED AT AMORTISED COST USING THE EFFECTIVE INTEREST METHOD.

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.

CASH FLOW EXEMPTION

THE COMPANY HAS AVAILED OF THE EXEMPTION CONTAINED IN SECTION 1A OF FRS 102 AND AS A RESULT HAVE ELECTED NOT TO PREPARE A CASH FLOW STATEMENT.

2.) OPERATING PROFIT

OPERATING PROFIT IS STATED AFTER CHARGING:

| | € 2025 | € 2024 |
|-------------------------|-----------|-----------|
| DEPRECIATION: | 0 | 0 |
| DIRECTORS REMUNERATION: | 0 | 0 |
| | <u>0</u> | <u>0</u> |

3.) EMPLOYEES

THE AVERAGE NUMBER OF EMPLOYEES WAS AS FOLLOWS

STAFF

THESE NUMBERS INCLUDE DIRECTORS.

2025 2024

0 0

4.) DIRECTORS REMUNERATION & TRANSACTIONS

REMUNERATION

SALARY
RETIREMENT BENEFITS

€ 2025 € 2024

0 0
0 0
0 0

DIRECTORS LOANS

RONAN MALONE

OPENING BALANCE
REPAYMENTS TO DIRECTORS
ADVANCES FROM DIRECTORS
CLOSING BALANCE

0
0
0
0

% OF NET ASSETS

LOAN (€)
NET ASSETS (€100)

0%

AMOUNTS OWED TO DIRECTORS ARE UNSECURED, INTEREST FREE AND REPAYABLE ON DEMAND.
THE AMOUNT WRITTEN OFF DURING THE YEAR WAS €0 (2024 €0). A PROVISION OF €0(2024 €0) WAS PROVIDED AGAINST THIS LOAN AT YEAR END.

5.) PROPERTY, PLANT & EQUIPMENT

COSTS

AT BEGINNING OF YEAR
ADDITIONS IN YEAR
DISPOSALS IN YEAR
AT END OF YEAR

PLANT & EQUIPMENT
€

TOTAL
€

0 0
0 0
0 0
0 0

DEPRECIATION

AT BEGINNING OF YEAR
ON DISPOSALS
CHARGE FOR YEAR
AT END OF YEAR

0 0
0 0
0 0
0 0

NET BOOK VALUE

AT 31ST JULY 2025
AT 31ST JULY 2024

0 0
0 0

IN RESPECT OF PRIOR PERIOD:

COSTS

AT BEGINNING OF PERIOD
ADDITIONS IN PERIOD
DISPOSALS IN PERIOD
AT END OF PERIOD

PLANT & EQUIPMENT
€

TOTAL
€

0 0
0 0
0 0
0 0

DEPRECIATION

AT BEGINNING OF PERIOD
ON DISPOSALS
CHARGE FOR PERIOD
AT END OF PERIOD

0 0
0 0
0 0
0 0

NET BOOK VALUE

AT 31ST JULY 2024
AT 17TH JULY 2023

0 0
0 0

6.) STOCKS

INVENTORIES

€ 2025 € 2024

0 0
0 0

7.) DEBTORS

TRADE DEBTORS
OTHER DEBTORS

€ 2025 € 2024

0 0
0 0
0 0

8.) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

TRADE CREDITORS
CORPORATION TAX
OTHER TAXATION AND SOCIAL SECURITY
OTHER CREDITORS AND ACCRUALS

€ 2025 € 2024

0 0
0 0
0 0
0 0

9.) CREDITORS: AMOUNTS FALLING DUE, MORE THAN ONE YEAR

| | € 2025 | € 2024 |
|-----------|-----------|-----------|
| TERM LOAN | 0 | 0 |
| | <u>0</u> | <u>0</u> |

AMOUNTS OWED TO DIRECTORS ARE UNSECURED, INTEREST FREE AND REPAYABLE ON DEMAND.

10.) APB ETHICAL STANDARDS - PROVISION AVAILABLE FOR SMALL ENTITIES IN COMMON WITH MANY OTHER BUSINESSES OF OUR SIZE AND NATURE WE USE OUR ACCOUNTANTS TO PREPARE AND SUBMIT RETURNS TO THE REVENUE COMMISSIONERS AND ASSIST WITH PREPARATION OF FINANCIAL STATEMENTS.

11.) DETAILS OF BORROWINGS

| | € 2025 | € 2024 |
|--|-----------|-----------|
| <u>REPAYABLE OTHER THAN BY INSTALLMENTS AFTER 5 YEARS FROM PERIOD END WHERE SECURITY IS HELD OR NOT.</u> | | |
| BANK OVERDRAFTS | 0 | 0 |
| <u>REPAYABLE BY INSTALLMENTS</u> | | |
| TERM LOAN | 0 | 0 |
| | <u>0</u> | <u>0</u> |

12.) PROVISIONS FOR LIABILITIES

| | 2025 | 2024 |
|----------------------------------|----------|----------|
| DEFERRED TAXATION | 0 | 0 |
| RETIREMENTS BENEFITS | 0 | 0 |
| OTHER PROVISIONS FOR LIABILITIES | 0 | 0 |
| | <u>0</u> | <u>0</u> |

13.) MOVEMENT ON PROFIT AND LOSS RESERVES

| | € 2025 | € 2024 |
|---|-----------|-----------|
| PROFIT & LOSS RESERVES BROUGHT FORWARD AT 1 AUG | 0 | 0 |
| PROFIT FOR THE FINANCIAL YEAR | 0 | 0 |
| COLLECTOR GENERAL | 0 | 0 |
| DIVIDENDS ON ORDINARY SHARES PAID & DECLARED (€XX PER ORDINARY SHARE) | 0 | 0 |
| DIVIDENDS ON ORDINARY SHARES DECLARED BUT UNPAID IN YEAR (€XX PER ORDINARY SHARE) | 0 | 0 |
| TRANSFER (TO) /FROM OTHER RESERVES | 0 | 0 |
| PURCHASE/REDEMPTION OF OWN SHARES | 0 | 0 |
| PROFIT AND LOSS RESERVE AT 31 JULY | <u>0</u> | <u>0</u> |

14.) CAPITAL COMMITMENTS

THERE WERE NO CAPITAL COMMITMENTS AT THE YEAR ENDED 31ST JULY 2025.

15.) RELATED PARTY TRANSACTIONS

THERE WERE NO RELATED THIRD PARTY TRANSACTIONS DURING THE YEAR.

16.) HOLDING OF OWN SHARES

THE COMPANY HOLDS THE FOLLOWING CLASS OF ITS OWN SHARES

A ORDINARY SHARES OF €1 EACH

| | 2025 € | 2025 Number | 2024 Number | 2024 € |
|--------------------------|-----------|----------------|----------------|-----------|
| AT 1 AUG | 0 | 0 | 0 | 0 |
| CANCELLATIONS | 0 | 0 | 0 | 0 |
| REDEMPTIONS FROM MEMBERS | 0 | 0 | 0 | 0 |
| CLOSING BALANCE | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| % OF OWN SHARES HELD | | 100% | 100% | |

THE AMOUNT OF PROFITS AVAILABLE FOR DISTRIBUTION WHICH ARE RESTRICTED AS A RESULT IS €0(2024 €0)

17.) POST BALANCE SHEET EVENTS

THERE HAVE BEEN NO SIGNIFICANT EVENTS AFFECTING THE COMPANY SINCE THE YEAR END.

SIGNED:

RONAN MALONE
DIRECTOR

SIGNED:

JILL HAMILTON
SECRETARY

DATED : 5TH MARCH 2026