

Registered No. 2914

FINDLATERS LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDING

30TH SEPTEMBER 2025

ANNEXED TO 2026 ANNUAL RETURN

FINDLATERS LIMITED

FINANCIAL STATEMENTS

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FINDLATERS LIMITED

ABRIDGED FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER 2025

DIRECTORS AND OTHER INFORMATION

Directors: John Findlater
Jantine Findlater

Secretary: John Findlater

Registered Office: Terra Nova
Ballycorus Road
Shankill
County Dublin

Independent Auditors: MEK & Co.
116 Richmond Park
Bray
County Dublin

Company Registered Number: 2914

**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE DIRECTORS OF
FINDLATERS LIMITED LIMITED PURSUANT TO SECTION 356
OF THE COMPANIES ACT 2014**

On 17th February 2026 we reported as auditors of Findlaters Limited to the directors of the company on the copy of the abridged financial statements for the period ended 30th February 2025 on pages 8 to 11 , and our report was as follows:

We have examined:

- i. The abridged financial statements for the period ended 30th September 2025 on pages 8 to 11 which the directors of Findlaters Limited propose to annex to the annual return of the company and
- ii. The statutory financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

This report is made solely to the company's shareholders, as a body, in accordance with Section 356 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them under Section 356 of the Companies Act 2014 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 the company's directors as a body, for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The directors are responsible for preparing abridged accounts in accordance with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements been properly prepared pursuant to sections 352 to 354 of that act and to report our opinion to you.

BASIS OF OPINION

We have carried out the procedures we considered necessary to confirm, by reference to the audited financial statements, that the directors are entitled to annex abridged accounts to the annual return and the abridged accounts have been properly prepared for those financial statements. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

OPINION

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the annual return of the company abridged financial statements and those abridged financial statements accounts have been properly prepared pursuant to the provisions of sections 353 of the Act (exemptions available for small companies).

OTHER INFORMATION

On 17th February 2026 we reported as auditors of the company to the shareholders on the financial statements for the period ended 30th September 2025 and the full text of our audit report is reproduced on pages 5 to 7 of these financial statements.

Martin Kennedy CPA
On behalf of
MEK & Co.

Certified Public Accountants and Statutory Auditors

116 Richmond Park
Bray
County Wicklow

Date: 17th February 2026.

FINDLATORS LIMITED

YEAR ENDED 30TH SEPTEMBER 2025

STATEMENT OF DIRECTORS RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the end of the financial year and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

On behalf of the board

Director: John Findlater

Director: Jantine Findlater

Date: 17th February 2026

Independent Auditors Report to the Members of Findlaters Limited for the period ended 30th September 2025

Opinion

We have audited the financial statements of Findlaters Limited for the period ended 30th September 2025 which comprise Trading, Profit and Loss Account, the Balance Sheet, Statement of Changes in Funds, and the related notes including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards including Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland applying Section 1A of that Standard.

In our opinion, the financial statements

- give a true and fair view of the assets, liabilities and financial position of the company as at 30th September 2025 and of its results for the year then ended.
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland applying Section 1A of that Standard; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard as issued by the Audit and Accounting Service Authority (IASSA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the information is

materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements we are required to determine whether there is material misstatement in the financial statements or a material misstatement in the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by Companies Act 2014

In our opinion based on the work undertaken in the course of the audit;

-we have obtained all the information explanations which we consider necessary for the purpose of the audit:

-the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited:

-the financial statements are in agreement with the accounting record;

-the information given in the Director's Report is consistent with the financial statements; and

-the Director's Report has been prepared in accordance with the Companies Act 2014.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the director's report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of financial statements is located on the IAASA website at; http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

The purpose of our audit work and to whom we owe responsibility

This report is made solely to the members as a body in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them in the audit 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 or the company's members as a body for our audit work, for this report or for the opinions we have formed.

Signed by:

Martin Kennedy CPA
For and on behalf of:
MEK & Co.
Certified Public Accountants & Statutory Auditors

116 Richmond Park
Bray
County Wicklow

Date: 17th February 2026

FINDLATERS LIMITED**BALANCE SHEET AS AT 30TH SEPTEMBER 2025**

	<u>Notes</u>	2025 €	2024 €
Current Assets			
Cash at Bank and in Hand		127	127
		-----	-----
		127	127
		-----	-----
Creditors (Amounts falling due within One Year)		---	---
		-----	-----
Net Current Assets		127	127
		-----	-----
Total Assets Less Current Liabilities		127	127
		-----	-----
Net Assets		127	127
		=====	=====
<u>Capital & Reserves</u>			
Called Up Share Capital	5	127	127
Profit and Loss Account		---	---
		-----	-----
Total shareholder funds- all equity		127	127
		=====	=====

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland.

In preparing the financial statements the company has relied on the specified exemptions contained in Section 352 of the Companies Act 2014 on the grounds that it is entitled to the benefits of these exemptions as a small company and confirm that the abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2024.

Director: John Findlater

Director: Jantine Findlater

Date: 17th February 2026.

FINDLATERS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2025

1. ACCOUNTING POLICIES

(a) BASIS OF ACCOUNTING

This set of financial statements prepared by Findlaters Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 Section 1A (Small Entities) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'(FRS 102).

The Company has availed of the exemption not to prepare a cash flow statements under FRS102 Section 1A

(b) BASIS OF PREPARATION

The Financial Statements have been prepared on a going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the Company.

(c) TURNOVER

The Company did not trade during the year under review.

(d) TAXATION

The company is managed and controlled in the Republic of Ireland and consequently, is tax resident in Ireland.

(e) TRADE RECEIVABLES

Trade receivables are recognised at fair value less any provision for impairment. A provision for impairment is included when there is objective evidence that the company will not be able to collect all monies due according to the original terms of receivables.

(f) TRADE PAYABLES

Accounts payables are classified as current liabilities if due within one year or less. if not they are presented at non-current liabilities.

(j) CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments.

(k) SHARE CAPITAL

Ordinary Shares are classified as equity.

FINDLATORS LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (Continued).****FOR THE YEAR ENDED 30TH SEPTEMBER 2025****2. DIRECTORS REMUNERATION & TRANSACTIONS**

	2025	2024
	€	€
Remuneration	---	---
	===	===
<u>Directors Shareholding</u>		
John Findlater	Ordinary Shares	34
		34

3. CORPORATION TAX

	2025	2024
	€	€
The average rate of Corporation Tax was as follows	12.50%	12.50%
	=====	=====
Corporation Tax Provision for the Year	Nil	Nil
	=====	=====

4. EMPLOYEES

The average number of employees during the year was as follows:	2025	2,024
	2	2
	===	===

	2025	2024
	€	€
Wages and Salaries	---	---
	=====	=====

5. SHARE CAPITAL

	2025	2024
	€	€
Authorised		
2,000 Ordinary Shares of €1.27 each	2,539	2,539
	=====	=====
Issued		
100 Ordinary Shares of €1 .27each	127	127
	===	===

FINDLATORS LIMITED

YEAR ENDED 30TH SEPTEMBER 2025

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (Continued)

6. NON-AUDIT SERVICES PROVIDED BY AUDITOR

In common with many other businesses of a similar size and nature we use our auditor to assist with the preparation of the financial statements.

7. APPROVAL OF FINANCIAL STATEMENTS

The directors approved the financial statements on 17th February 2026.