

---

**NOPLIN LIMITED**

---

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

---

**NOPLIN LIMITED**

---

**COMPANY INFORMATION**

---

<b>Directors</b>	Vivienne O'Riain Donal O'Riain
<b>Company secretary</b>	Donal O'Riain
<b>Registered number</b>	278348
<b>Registered office</b>	12 Mountpleasant Square Ranelagh Dublin 6
<b>Trading Address</b>	56 bis Rue Henri Cloppet 78110 Le Vesinet France
<b>Independent auditors</b>	Azets Audit Services Ireland Limited Statutory Audit Firm 3rd Floor 40 Mespil Road Dublin 4
<b>Bankers</b>	Bank of Ireland 50-55 Lower Baggot Street Dublin 2
<b>Solicitors</b>	McCann Fitzgerald Riverside One Sir John Rogerson's Quay Dublin 2

---

**NOPLIN LIMITED**

---

**CONTENTS**

---

	Page
<b>Special Auditors' Report</b>	1 - 4
<b>Abridged Balance Sheet</b>	5 - 6
<b>Statement of Changes in Equity</b>	7
<b>Notes to the Abridged Financial Statements</b>	8 - 17

---

## NOPLIN LIMITED

---

### INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF NOPLIN LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

---

On 10 February 2026 we reported as auditors of Noplin Limited to the Directors of the Company on the abridged financial statements for the year ended 30 June 2025 on pages 5 to 17 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the year ended 30 June 2025 on pages 5 to 17 which the Directors of Noplin Limited propose to annex to the Annual Return of the Company; and
- (ii) the financial statements to be laid before the Annual General Meeting which form the basis for those abridged financial statements.

#### **Respective responsibilities of Directors and Auditors**

It is your responsibility to prepare the abridged financial statements which comply 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 have been properly prepared pursuant to Section 353 of that Act (exemptions available for small companies) and to report our opinion to you.

This report is made solely to the Directors in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the Directors those matters we are required to state to them in our report 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 Directors for our work, for this report, or for the opinions we have formed.

#### **Basis of opinion**

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the Company is entitled to annex abridged financial statements to the Annual Return of the Company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

#### **Opinion on financial statements**

In our opinion the Directors are entitled under Section 352 of the Companies Act 2014 to annex to the Annual Return of the Company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

#### **Other information**

On 10 February 2026 we reported as auditors of Noplin Limited to the members on the Company's financial statements for the year ended 30 June 2025 to be laid before its Annual General Meeting and our report was as follows:

"We have audited the financial statements of Noplin Limited (the 'Company') for the year ended 30 June 2025, which comprise the Balance Sheet, the Statement of Changes in Equity and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

---

## NOPLIN LIMITED

---

### INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF NOPLIN LIMITED (CONTINUED) PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

---

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 30 June 2025 and of its profit 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'; and
- have been properly 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 Auditors' 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 financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 for 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.

---

**NOPLIN LIMITED**

---

**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF NOPLIN LIMITED (CONTINUED)  
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

---

**Other information**

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. 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.

Our responsibility is to read the other information and, in doing so, consider whether the other 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 a material misstatement in the financial statements or a material misstatement of 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.

**Opinion on other matters prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

**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 Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

---

**NOPLIN LIMITED**

---

**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF NOPLIN LIMITED (CONTINUED)  
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

---

**Respective responsibilities and restrictions on use**

**Responsibilities of directors**

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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

**Auditors' 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 Auditors' 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 decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditors' Report."

**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the Company's 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 we are required to state to them in an Auditors' 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 the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Keith Doyle  
for and on behalf of  
**Azets Audit Services Ireland Limited**  
Statutory Audit Firm  
3rd Floor  
40 Mespil Road  
Dublin 4  
Date: 12 February 2026

**NOPLIN LIMITED**

**ABRIDGED BALANCE SHEET  
AS AT 30 JUNE 2025**

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	6	79,817	157,486
		<u>79,817</u>	<u>157,486</u>
<b>Current assets</b>			
Debtors		1,690,960	1,668,507
Cash at bank and in hand	7	953,648	786,380
		<u>2,644,608</u>	<u>2,454,887</u>
Creditors: amounts falling due within one year	8	(2,699,414)	(2,481,518)
		<u>(54,806)</u>	<u>(26,631)</u>
<b>Net current liabilities</b>			
		<u>25,011</u>	<u>130,855</u>
<b>Total assets less current liabilities</b>			
<b>Provisions for liabilities</b>			
Deferred tax	9	(19,955)	(39,372)
		<u>(19,955)</u>	<u>(39,372)</u>
<b>Net assets</b>			
		<u><u>5,056</u></u>	<u><u>91,483</u></u>
<b>Capital and reserves</b>			
Called up share capital presented as equity	10	3	3
Profit and loss account	11	5,053	91,480
		<u>5,056</u>	<u>91,483</u>
<b>Shareholders' funds</b>			
		<u><u>5,056</u></u>	<u><u>91,483</u></u>

We, as Directors of Noplin Limited, state that:

The Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

**Vivienne O'Riain**  
Director

**Donal O'Riain**  
Director

Date: 10 February 2026

Date: 10 February 2026

---

**NOPLIN LIMITED**

---

**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT 30 JUNE 2025**

---

The notes on pages 8 to 17 form part of these financial statements.

---

**NOPLIN LIMITED**

---

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2025**

---

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 July 2024	3	91,480	91,483
<b>Comprehensive income for the year</b>			
Profit for the year	-	156,590	156,590
<b>Total comprehensive income for the year</b>	-	156,590	156,590
Dividends: Equity capital	-	(243,017)	(243,017)
<b>At 30 June 2025</b>	<b>3</b>	<b>5,053</b>	<b>5,056</b>

The notes on pages 8 to 17 form part of these financial statements.

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2024**

---

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 July 2023	3	154,065	154,068
<b>Comprehensive income for the year</b>			
Profit for the year	-	192,047	192,047
<b>Total comprehensive income for the year</b>	-	192,047	192,047
Dividends: Equity capital	-	(254,632)	(254,632)
<b>At 30 June 2024</b>	<b>3</b>	<b>91,480</b>	<b>91,483</b>

The notes on pages 8 to 17 form part of these financial statements.

---

## NOPLIN LIMITED

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

---

#### 1. General information

The financial statements, comprising the Profit and Loss Account, Statement of Comprehensive Income, Balance Sheet, Statement of Changes in Equity, and the related notes, constitute the individual financial statements of Noplin Limited for the financial year ended 30 June 2025.

Noplin Limited is a private company limited by shares (registered under part 2 of the Companies Act 2014), incorporated in the Republic of Ireland. The registered office is 12 Mountpleasant Square, Ranelagh, Dublin 6 and its principal place of business is 56 bis, Rue, Henri Cloppet, 78110 Le Vesinet, France. The nature of the company's operations and its principal activities are set out in the Directors report.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The Company has availed of the exemption in FRS 102 7.1B from including a cash flow statement in the financial statements on the grounds that the Company is small.

The following principal accounting policies have been applied:

##### 2.2 Going concern

The financial statements are prepared on a going concern basis.

##### 2.3 Rental income

Rental income is recognised based on the invoice amount to the extent of economic benefits which flow to the company.

##### 2.4 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

---

## NOPLIN LIMITED

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

---

#### 2. Accounting policies (continued)

##### 2.5 Interest income

Interest income is recognised in profit or loss using the effective interest method.

##### 2.6 Borrowing costs

Finance costs are charged to the Profit and Loss Account over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

##### 2.7 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

##### 2.8 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

---

**2. Accounting policies (continued)**

**2.8 Tangible fixed assets (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Long-term leasehold property - 4% Straight Line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.9 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.10 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.11 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.12 Provisions for liabilities**

Provisions are recognised when an event has taken place that gives rise to a legal or constructive obligation, a transfer of economic benefits is probable and a reliable estimate can be made.

Provisions are measured as the best estimate of the amount required to settle the obligation, taking into account the related risks and uncertainties.

Increases in provisions are generally charged as an expense to profit or loss.

**2.13 Financial instruments**

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

The Company has elected to apply the recognition and measurement provisions of IFRS 9 Financial Instruments (as adopted by the UK Endorsement Board) with the disclosure requirements of Sections 11 and 12 and the other presentation requirements of FRS 102.

---

## NOPLIN LIMITED

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

---

#### 2. Accounting policies (continued)

##### 2.13 Financial instruments (continued)

Financial instruments are recognised in the Company's Balance Sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

##### **Other financial assets**

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

##### **Impairment of financial assets**

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

##### **Financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in

---

## NOPLIN LIMITED

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

---

#### 2. Accounting policies (continued)

##### 2.13 Financial instruments (continued)

the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

##### **Other financial instruments**

Derivatives, including forward exchange contracts, futures contracts and interest rate swaps, are not classified as basic financial instruments. These are initially recognised at fair value on the date the derivative contract is entered into, with costs being charged to the profit or loss. They are subsequently measured at fair value with changes in the profit or loss.

Debt instruments that do not meet the conditions as set out in FRS 102 paragraph 11.9 are subsequently measured at fair value through the profit or loss. This recognition and measurement would also apply to financial instruments where the performance is evaluated on a fair value basis as with a documented risk management or investment strategy.

##### **Derecognition of financial instruments**

##### **Derecognition of financial assets**

Financial assets are derecognised when their contractual right to future cash flow expire, or are settled, or when the Company transfers the asset and substantially all the risks and rewards of ownership to another party. If significant risks and rewards of ownership are retained after the transfer to another party, then the Company will continue to recognise the value of the portion of the risks and rewards retained.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Company's contractual obligations expire or are discharged or cancelled.

##### 2.14 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

---

**NOPLIN LIMITED**

---

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

---

**3. Judgments in applying accounting policies and key sources of estimation uncertainty**

There are no significant judgements or estimates during the year.

**4. Employees**

The average monthly number of employees, including the Directors, during the year was as follows:

	<b>2025</b>	<i>2024</i>
	<b>No.</b>	<i>No.</i>
Directors	<b>2</b>	<i>2</i>

**5. Directors' remuneration**

	<b>2025</b>	<i>2024</i>
	<b>€</b>	<i>€</i>
Directors' emoluments	<b>45,000</b>	<i>45,000</i>
	<b>45,000</b>	<i>45,000</i>

NOPLIN LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

6. Tangible fixed assets

	Freehold property €
<b>Cost or valuation</b>	
At 1 July 2024	1,941,713
At 30 June 2025	1,941,713
<b>Depreciation</b>	
At 1 July 2024	1,784,227
Charge for the year on owned assets	77,669
At 30 June 2025	1,861,896
<b>Net book value</b>	
At 30 June 2025	79,817
At 30 June 2024	157,486

The net book value of land and buildings may be further analysed as follows:

	2025 €	2024 €
Freehold	79,817	157,486
	79,817	157,486

7. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	953,648	786,380
	953,648	786,380

**NOPLIN LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**8. Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Trade creditors	<b>394</b>	424
Amounts owed to group undertakings	<b>2,134,001</b>	1,890,984
Corporation tax	-	70,650
Other creditors	<b>558,840</b>	513,839
Accruals	<b>6,179</b>	5,621
	<u><b>2,699,414</b></u>	<u>2,481,518</u>

The amounts owed by group companies is payable on demand and interest free.

**9. Deferred taxation**

	<b>2025</b>
	€
At beginning of year	<b>(39,372)</b>
Utilised in year	<b>19,417</b>
<b>At end of year</b>	<u><b>(19,955)</b></u>

The provision for deferred taxation is made up as follows:

	<b>2025</b>	<b>2024</b>
	€	€
Accelerated capital allowances	<b>(19,955)</b>	(39,372)
	<u><b>(19,955)</b></u>	<u>(39,372)</u>

**10. Share capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised</b>		
3,000,000 (2024 - 3,000,000) Ordinary Shares shares of €1.269738 each	<b>3,809,214</b>	3,809,214
	<u><b>3</b></u>	<u>3</u>
<b>Allotted, called up and fully paid</b>		
2 (2024 - 2) Ordinary Shares shares of €1.269738 each	<b>3</b>	3
	<u><b>3</b></u>	<u>3</u>

---

**NOPLIN LIMITED**

---

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

---

**10. Share capital (continued)**

**11. Reserves**

**Profit and loss account**

Includes all current and prior period retained profits and losses.

**Called up Share Capital**

Represents the nominal value of shares that have been issued.

**12. Commitments under operating leases**

At 30 June 2025 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2025 €	2024 €
Not later than 1 year	124,430	124,430
Later than 1 year and not later than 5 years	497,720	497,720
Later than 5 years	3,753,638	3,878,068
	<u>4,375,788</u>	<u>4,500,218</u>

**13. Related party transactions**

The company has carried out transactions during the year with the group company as set out below:

The following amounts are due to connected parties:

	Opening Balance €	Advances €	Repayment €	Closing Balance €
Group Company	1,890,984	243,017	-	2,134,001
	<u>1,890,984</u>	<u>243,017</u>	<u>-</u>	<u>2,134,001</u>

**14. Post balance sheet events**

There were no significant events since the Balance Sheet date.

---

**NOPLIN LIMITED**

---

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

---

**15. Controlling party**

The ultimate controlling party is Donal O'Riain and Vivienne O'Riain.

**16. Approval of financial statements**

The board of Directors approved these financial statements for issue on 10 February 2026