

Four Okes Digital Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Four Okes Digital Limited
CONTENTS

	Page
Directors' Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 9

Four Okes Digital Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 2025

The directors made the following statement in respect of the unaudited financial statements:

"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", applying Section 1A of that Standard, 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 Balance Sheet, the Reconciliation of Shareholders' Funds 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 DMB Chartered 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 31 May 2025."

Four Okes Digital Limited
BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	5	100	-
Current Assets			
Debtors	6	1,574,017	2,949,200
Cash and cash equivalents		395,735	249,644
		<u>1,969,752</u>	<u>3,198,844</u>
Creditors: amounts falling due within one year	7	<u>(797,417)</u>	<u>(1,557,984)</u>
Net Current Assets		<u>1,172,335</u>	<u>1,640,860</u>
Total Assets less Current Liabilities		<u><u>1,172,435</u></u>	<u><u>1,640,860</u></u>
Capital and Reserves			
Called up share capital presented as equity		110	110
Retained earnings		<u>1,172,325</u>	<u>1,640,750</u>
Shareholders' Funds		<u><u>1,172,435</u></u>	<u><u>1,640,860</u></u>

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

We as Directors of Four Okes Digital 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 359 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,
- (e) the company has relied on the specified exemption contained in section 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 6 January 2026 and signed on its behalf by:

John Power
Director

Josh Feign
Director

Four Okes Digital Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 May 2025

	Called up share capital €	Retained earnings €	Total €
At 1 June 2023	110	12,533	12,643
Profit for the financial year	-	2,573,584	2,573,584
Payment of dividends	-	(945,367)	(945,367)
At 31 May 2024	110	1,640,750	1,640,860
Profit for the financial year	-	2,989,343	2,989,343
Payment of dividends	-	(3,457,768)	(3,457,768)
At 31 May 2025	110	1,172,325	1,172,435

Four Okes Digital Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Four Okes Digital Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 713781. The registered office of the company is C/O DMB Chartered Accountants, Wallace House, Maritana Gate, Canada Street, Waterford, Ireland. The principal activity of the company is account management and marketing promotion in the gaming industry. Four Okes Digital Limited is an intermediary between business to customer providers and online advertisers, taking a fee for introducing each party and ongoing account management. 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 31 May 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

Turnover

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

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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the financial year in which it is receivable.

Trade and other debtors

Trade and other debtors 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.

Trade and other creditors

Trade and other creditors 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.

Related parties

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

Four Okes Digital Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at 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 Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Loss/(profit) on foreign currencies	<u>9,597</u>	<u>(1,097)</u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 1)

5. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
Additions	100	100
At 31 May 2025	<u>100</u>	<u>100</u>
Net book value		
At 31 May 2025	<u>100</u>	<u>100</u>

5.1. Holdings in related undertakings

The company holds 20% or more of the share capital of the following company:

Name	Registered office / Principal place of business and address of Registered Office	Nature of business	Details of investment	Proportion held by company
Subsidiary undertaking				
Four Okes Digital Investment Limited	Unit 3, Wallace House, Maritana Gate, Canada Street, Waterford	Investments	€1.00 A Ordinary Shares	100

Four Okes Digital Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

6. Debtors	2025	2024
	€	€
Trade debtors	1,062,701	2,640,030
Amounts owed by group undertakings	339,817	-
Amounts owed by connected parties (Note 11)	-	305,000
Other debtors	171,499	2,044
Taxation	-	2,126
	<u>1,574,017</u>	<u>2,949,200</u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	271,095	1,105,736
Amounts owed to connected parties (Note 11)	-	3,415
Taxation	82,639	445,583
Accruals	443,683	3,250
	<u>797,417</u>	<u>1,557,984</u>
8. Income Statement	2025	2024
	€	€
At 1 June 2024	1,640,750	12,533
Profit for the financial year	2,989,343	2,573,584
Payment of dividends	(3,457,768)	(945,367)
At 31 May 2025	<u>1,172,325</u>	<u>1,640,750</u>
9. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 May 2025.		
10. Directors' remuneration	2025	2024
	€	€
Remuneration	-	24,450
	<u>-</u>	<u>24,450</u>

Four Okes Digital Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

11. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
Nuko Media Ltd	-	(305,000)	305,000	305,000

The following amounts are due to other connected parties:

	2025 €	2024 €
Bolder Corporation Services	-	3,235
TSR Management	-	180
	-	3,415

Net balances with other connected parties:

	2025 €	2024 €
Nuko Media Ltd	-	305,000
Bolder Corporation Services	-	(3,235)
TSR Management	-	(180)
	-	301,585

Josh Feign is a director in Nuko Media Limited. During the year net sales to that company amounted to €668,744 (2024: €530,365) and net purchases amounted to €783,478 (2024:€Nil).

John Power is a director in Bolder Corporate Limited. During the year net sales to that company amounted to €Nil (2024: €Nil) and net purchases amounted to €4,804 (2024:€4,949).

Tom Raine is a director in TSR Management Limited. During the year net sales to that company amounted to €Nil (2024: €Nil) and net purchases amounted to €12,831 (2024:€880).

In the opinion of the directors these amounts arise in the ordinary course of business and the terms of the amounts due are in accordance with the terms ordinarily offered by the company.

12. Controlling interest

The ultimate controlling parties are Josh Feign, Iain Macleod & Benjamin Veiner through their majority holding in Four Okes Digital Limited.

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6 January 2026.