

Reports and unaudited financial statements

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Directors and other information

Director: Rose-Anna McCarthy

Secretary: Damien McCarthy

Registered office: 42 Sycamore Close,
Newlands,
Wexford.

Company registered number: 503380

Oxalis Limited

Extract from the directors report

Director's and secretary's interests

The director's and secretary's interest, as at the year end, in the company at the beginning and end of the year were as follows;

Year ended 31 December 2025	Damien McCarthy		
		€1 ordinary shares	Total
At the beginning of the year		100	100
At the end of the year		100	100

Oxalis Limited

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these 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
- prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue business

The directors are responsible for keeping proper books of account that 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 Acts 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on page 4:

(a) 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.

(b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the 12 months ending 31 December 2025.

On behalf of the board



DAMIEN MCCARTHY

Secretary

5th March 2026



ROSE-ANNA MCCARTHY

Director

5th March 2026

Oxalis Limited

Balance Sheet as at 31 December 2025 (abridged)

	Note	2025 €	2024 €
Fixed Assets		0	0
Bank		849	849
Debtors		0	0
Share Capital	7	100	100
Current Assets		949	949
Creditors falling due within 1 year		(8,881)	(5,244)
Net Current (Liabilities)/Assets		(7,932)	(4,295)
Capital and reserves			
Called up share capital		100	100
Share premium account		0	0
Profit and loss account		(8,032)	(4,395)
Shareholders (deficit)/funds		(7,932)	(4,295)

I/We, as director(s) of Oxalis 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) 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 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; and 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.

On behalf of the board


DAMIEN MCCARTHY

Secretary

5th March 2026


ROSE-ANNA MCCARTHY

Director

5th March 2026

Oxalis Limited

Notes to the accounts

Note 1: Director's Remuneration and Transactions

There was no director's remuneration or transactions during the period or the preceding period.

Note 2: Director's benefits

The directors did not receive any benefit during the period or the preceding period.

Note 3: Other arrangements and transactions in which the directors and other officers have a material interest

There were no other arrangements or transactions in which the directors or other officers of the company have a material interest.

Note 4: Credit Institutions: disclosure of aggregate amounts in respect of connected persons by a holding company

The company is not a holding company of a credit institution therefore this is not applicable.

Note 5: Related undertakings

This note is not applicable as the company does not have a subsidiary undertaking or an undertaking of substantial interest.

Note 6: Particulars of staff

The company does not employ any staff.

Note 7: Details of authorised share capital, allotted/issued share capital and of movements

Authorised Share Capital

1,000,000 ordinary shares@€1 each	1,000,000
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Issued Share Capital

100 ordinary shares@€1 each	100
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There has been no movement in authorised or issued share capital during the year.

Note 8: Financial assistance provided for the purchase of the company's own shares

There was no financial assistance received in the purchase of the company's own shares.

Note 9: The holding of own shares or shares in a holding undertaking

Issued Share Capital

Damien McCarthy	100
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Note 10: Accounting policies

The company financial statements are prepared under the FRS 102 and in accordance with Companies Act 2014.

Oxalis Limited

Note 11: Disclosures required by Part IV of Schedule 3 & Schedule 4 of the 2014 Act

- i. The company does not have any financial instruments not accounted for at fair value;
- ii. The company does not have any financial assets included at an amount in excess of fair value;
- iii. The company does not have any provision for deferred taxation;
- iv. The company creditors relate to provision for corporation tax due within 1 year;
- v. The company's functional currency is €. All transactions during the year were transacted in the company's functional currency;
- vi. There were no related party transactions in the period or the preceding period.