

FieldAware (Ireland) Limited
Annual Report and Financial Statements
for the financial year ended 31 January 2025

FieldAware (Ireland) Limited

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**FieldAware (Ireland) Limited
Directors and Other Information**

Directors	Jevan Anderson (Resigned 13 April 2025) Charles Layne Jon Nguyen (Appointed 13 April 2025)
Company Secretary	Charles Layne
Company Number	474819
Registered Office and Business Address	Fitzwilliam 28 Fitzwilliam Street Lower Dublin 2
Auditors	BDO Chartered Accountants, Statutory Audit Firm 103/104 O'Connell Street Limerick
Bankers	AIB Bank Capel Street Dublin 1
Solicitors	Addleshaw Goddard LLP Fitzwilliam 28 Fitzwilliam Street Lower Dublin 2

FieldAware (Ireland) Limited

Directors' Report

for the financial year ended 31 January 2025

The directors present their report and the audited financial statements for the financial year ended 31 January 2025.

Principal Activity

The principal activity of the Company continued to be that of the development and provision of mobile driven accounting services and solutions and to act as advisers, consultants, agents, brokers, dealers, and intermediaries in relation to all types of financial services and products and to carry on any other activities related thereto.

Principal Risks and Uncertainties

The directors actively manage the risks on a regular basis and are confident about the future prospects of the business.

Results and Dividends

The loss for the financial year after providing for depreciation and taxation amounted to €(1,481,127) (2024 - €(347,813)).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €871,529 (2024 - €1,259,784) and liabilities of €5,091,619 (2024 - €3,998,747). The net liabilities of the company have increased by €1,481,127.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Jevan Anderson (Resigned 13 April 2025)

Charles Layne

Jon Nguyen (Appointed 13 April 2025)

The secretary who served throughout the financial year was Charles Layne.

The directors and company secretary had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 31 January 2025 and the date of signing the financial statements.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Auditors

The auditors, BDO, continue in office in accordance with section 383(2) of the Companies Act 2014.

Going concern

The financial statements have been prepared on the going concern basis which assumes that the Company will continue in operating existence for the foreseeable future. The Company incurred a loss for the year and is in a net liability position and is reliant on support from its immediate parent company, which has been committed.

Having considered the above, the directors have concluded that it is appropriate to prepare the financial statements on the going concern basis.

Political contributions

The company did not make any disclosable political donations in the current financial year.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

FieldAware (Ireland) Limited

Directors' Report

for the financial year ended 31 January 2025

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Fitzwilliam 28, Fitzwilliam Street Lower, Dublin 2.

Signed on behalf of the board

Charles Layne

Charles Layne (Dec 17, 2025 11:57:46 MST)

Charles Layne
Director

Date: 17/12/2025

Jon Nguyen

Jon Nguyen (Dec 17, 2025 10:53:43 PST)

Jon Nguyen
Director

Date: 17/12/2025

FieldAware (Ireland) Limited
Directors' Responsibilities Statement
for the financial year ended 31 January 2025

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 and enable the financial statements to be readily and properly 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.

Signed on behalf of the board

Charles Layne
Charles Layne (Dec 17, 2025 11:57:46 MST)
Charles Layne
Director
Date: 17/12/2025

Jon Nguyen
Jon Nguyen (Dec 17, 2025 10:53:43 PST)
Jon Nguyen
Director
Date: 17/12/2025

Independent Auditor's Report to the Shareholders of FieldAware (Ireland) Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of FieldAware (Ireland) Limited ('the company') for the financial year ended 31 January 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes to the financial statements, including the 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, 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 31 January 2025 and of its loss for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; 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 described below 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) 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.

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 Auditor's 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 course of 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.

Opinions 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.

Other Offices:

Block 3, Miesian Plaza
50-58 Baggot Street Lower
Dublin 2, D02 Y754
Ireland

Brian McEnery (Managing Partner)
Simon Carbery
Stewart Dunne
Chris Fogarty
Patrick Glover

Brian Hughes
Ronan Harbourne
Diarmuid Hendrick
Liam Hession
Ken Kilmartin

Stephen McCallion
Aine McLnerney
Teresa Morahan
Ursula Moran
Siobhan Phelan

Donal Ryan
Richard Sammon
Gavin Smyth
Richard Warren - Tangney

Independent Auditor's Report to the Shareholders of FieldAware (Ireland) Limited

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.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has 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 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: www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's Report.

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

Our report is made solely to the company's shareholders, 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 shareholders those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.



Áine McNerney
for and on behalf of
BDO

Chartered Accountants, Statutory Audit Firm
103/104 O'Connell Street
Limerick

Date: 18/12/2025

FieldAware (Ireland) Limited
Profit and Loss Account
for the financial year ended 31 January 2025

	Notes	2025 €	2024 €
Turnover	4	1,197,176	2,178,202
Cost of sales		(522,006)	(568,601)
Gross profit		675,170	1,609,601
Administrative expenses		(2,307,189)	(2,137,817)
Other operating income	5	157,434	180,403
Loss on ordinary activities before taxation		(1,474,585)	(347,813)
Tax on loss on ordinary activities		(6,542)	-
Loss for the financial year		(1,481,127)	(347,813)

Approved by the board on 17/12/2025 and signed on its behalf by:

Charles Layne
Charles Layne (Dec 17, 2025 11:57:46 MST)

Charles Layne
Director

Jon Nguyen
Jon Nguyen (Dec 17, 2025 10:53:43 PST)

Jon Nguyen
Director

FieldAware (Ireland) Limited
Balance Sheet
as at 31 January 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	<u>15,584</u>	<u>19,998</u>
Current Assets			
Debtors	9	752,494	1,229,206
Cash and cash equivalents		<u>103,451</u>	<u>10,580</u>
		<u>855,945</u>	<u>1,239,786</u>
Creditors: amounts falling due within one year	10	<u>(5,091,619)</u>	<u>(3,998,747)</u>
Net Current Liabilities		<u>(4,235,674)</u>	<u>(2,758,961)</u>
Total Assets less Current Liabilities		<u>(4,220,090)</u>	<u>(2,738,963)</u>
Capital and Reserves			
Called up share capital presented as equity		25,230,110	25,230,110
Retained earnings		<u>(29,450,200)</u>	<u>(27,969,073)</u>
Equity attributable to owners of the company		<u>(4,220,090)</u>	<u>(2,738,963)</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.

Approved by the board on 17/12/2025 and signed on its behalf by:

Charles Layne
Charles Layne (Dec 17, 2025 11:57:46 MST)
Charles Layne
Director

Jon Nguyen
Jon Nguyen (Dec 17, 2025 10:53:43 PST)
Jon Nguyen
Director

FieldAware (Ireland) Limited
Balance Sheet
as at 31 January 2025

	Called up share capital €	Retained earnings €	Total €
At 1 February 2023	-	(27,621,260)	(27,621,260)
Loss for the financial year	-	(347,813)	(347,813)
	<u>25,230,110</u>	<u>(27,969,073)</u>	<u>(2,738,963)</u>
At 31 January 2024	-	(1,481,127)	(1,481,127)
Loss for the financial year	-	(1,481,127)	(1,481,127)
	<u>25,230,110</u>	<u>(29,450,200)</u>	<u>(4,220,090)</u>
At 31 January 2025	<u><u>25,230,110</u></u>	<u><u>(29,450,200)</u></u>	<u><u>(4,220,090)</u></u>

FieldAware (Ireland) Limited
Notes to the Financial Statements
for the financial year ended 31 January 2025

1. General Information

FieldAware (Ireland) Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 474819. The registered office of the company is Fitzwilliam 28, Fitzwilliam Street Lower, Dublin 2 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

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 and presentation currency and is denoted by the symbol "€".

These financial statements prepared by FieldAware (Ireland) Limited are in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

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 January 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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.

Turnover

Turnover comprises the contract value of software supplied and services provided by the Company, less amounts deferred to the following year for licences prepaid in the year. The amounts deferred are based on the number of months prepaid in the year.

The turnover recognised is net of trade discounts and value added tax. The Company recognised revenue on a straight line basis over the period of the contract, typically one year.

The Company receives licensing income from GPS Insight, Inc. for the utilization of the Company's technology in related third-party sales recognized by GPS Insight. Service revenues are recognised at the point at which the service is performed. Development revenue is recognised on delivery to the customer on completion of the project.

Finance income and expense

Finance income and expense comprises foreign exchange gains and losses on financial items.

Government grants

The Company has adopted the accrual method of accounting for government grants. Government grants are recognised as other income in the Statement of comprehensive income, in the period in which they are earned, subject to any provisions required in relation to the collection of those grants.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Computer equipment	- 3 years straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

FieldAware (Ireland) Limited
Notes to the Financial Statements
for the financial year ended 31 January 2025

Leasing

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by 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 Profit and Loss Account.

Financial Instruments

Cash and cash equivalent

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.

Other financial assets

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.

Other financial liabilities

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.

Loans and borrowings

All loans and borrowings, both assets and liabilities are initially recorded at the present value of cash payable to the lender in settlement of the liability discounted at the market interest rate. Subsequently loans and borrowings are stated at amortised cost using the effective interest rate method. The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

Ordinary share capital

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

FieldAware (Ireland) Limited
Notes to the Financial Statements
for the financial year ended 31 January 2025

3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements require management to make judgements, estimates and assumptions that affect the application of policies and reported asset and liability, income and expenses. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on a ongoing basis. Revisions to the accounting estimates are recognised in the period in which they are revised if the revisions affect that period. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities in the next financial period are described below.

Impairment of trade and group debtors

The company trades with the group companies and third parties. The company uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis. The total amount of trade and group debtors is €282,679 (2024: €647,163).

Providing for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

Going concern

The financial statements have been prepared on the going concern basis which assumes that the Company will continue in operating existence for the foreseeable future. The Company incurred a loss for the year and is in a net liability position and is reliant on support from its immediate parent Company, which has been committed.

The immediate parent company, GPS Insight Inc, has confirmed that they will provide financial support to Fieldaware (Ireland) Limited for 12 months from the date of the approval of the financial statements and take all necessary actions to sustain the going concern status of Fieldaware (Ireland) Limited.

Having considered the above, the directors have concluded that it is appropriate to prepare the financial statements on the going concern basis.

4. Turnover

The turnover for the financial year is analysed as follows:

	2025	2024
	€	€
By Category:		
Intercompany revenue	1,052,682	2,046,532
Licenses revenue	137,015	122,505
Connectors and third party product	7,479	9,165
	<u>1,197,176</u>	<u>2,178,202</u>

5. Other operating income

	2025	2024
	€	€
R&D grant income	<u>157,434</u>	<u>180,403</u>

FieldAware (Ireland) Limited
Notes to the Financial Statements
for the financial year ended 31 January 2025

6. Operating loss	2025	2024
	€	€
Operating loss is stated after charging/(crediting):		
Depreciation of tangible assets	11,093	11,875
Loss/(profit) on foreign currencies	239,776	(30,169)
Government grants received	(157,434)	(180,403)
Operating lease rentals		
- Land and buildings	78,000	78,000
	<u>78,000</u>	<u>78,000</u>
7. Employees and remuneration		
Number of employees		
The average monthly number of employees, including directors, during the financial year was 14, (2024: 15).		
	2025	2024
	Number	Number
Administration	1	1
Customer service	3	3
Research and development	10	11
	<u>14</u>	<u>15</u>
8. Tangible assets		
	Computer equipment	Total
	€	€
Cost		
At 1 February 2024	70,291	70,291
Additions	6,678	6,678
At 31 January 2025	<u>76,969</u>	<u>76,969</u>
Depreciation		
At 1 February 2024	50,293	50,293
Charge for the financial year	11,092	11,092
At 31 January 2025	<u>61,385</u>	<u>61,385</u>
Net book value		
At 31 January 2025	<u>15,584</u>	<u>15,584</u>
At 31 January 2024	<u>19,998</u>	<u>19,998</u>
9. Debtors	2025	2024
	€	€
Trade debtors	783	3,068
Amounts owed by group undertakings	281,896	644,095
Other debtors	14,406	13,000
Taxation and social welfare	443,279	546,098
Prepayments and accrued income	12,130	22,945
	<u>752,494</u>	<u>1,229,206</u>

FieldAware (Ireland) Limited
Notes to the Financial Statements
for the financial year ended 31 January 2025

10. Creditors	2025	2024
Amounts falling due within one year	€	€
Bank overdrafts	1,173	1,851
Trade creditors	139,954	143,252
Amounts owed to group undertakings	4,866,697	3,682,268
Taxation and social welfare	46,209	52,237
Accruals	12,453	107,903
Deferred Income	25,133	11,236
	<u>5,091,619</u>	<u>3,998,747</u>

11. Financial commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Land and Buildings	
	2025	2024
	€	€
Due:		
Within a year	-	78,000
	<u>-</u>	<u>78,000</u>

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 January 2025.

13. Related party transactions

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group companies.

Key management personnel

The directors are considered the key management personnel of the company. The directors are remunerated by another group company.

14. Parent and ultimate parent company

The Company is a subsidiary undertaking of IMD Topco LLC, which is the ultimate holding undertaking incorporated in the United States of America. The ultimate controlling party is IMD Topco LLC.

The largest group in which the results of the Company are consolidated is that headed by IMD Topco LLC, 7201 E Henkel Way, Suite 400, Scottsdale, AZ 85255. The smallest group in which they are consolidated is that headed by GPS Insight, Inc., 7201 E Henkel Way, Suite 400, Scottsdale, AZ 85255. The consolidated financial statements of these groups are not available to the public.

The Company's immediate parent undertaking is IMD FA Bidco (UK) Limited, a UK registered company.

15. Post-Balance Sheet Events

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17/12/2025.