

OUTLIER GAMES NOMINEES LIMITED

Directors' Report and Unaudited Financial Statements

for the financial year from 8 July 2024 (date of incorporation) to 7 July 2025

**OUTLIER GAMES NOMINEES LIMITED
CONTENTS**

	Page
Directors and Other Information	3
Directors' Report	4
Directors' Responsibilities Statement	5
Accountants' Report	6
Profit and Loss Account	7
Balance Sheet	8
Statement of Changes in Equity	9
Notes to the Financial Statements	10 - 12

**OUTLIER GAMES NOMINEES LIMITED
DIRECTORS AND OTHER INFORMATION**

Directors

Mr Paul Froggatt
Mr Pontus Alexander Maehler

Company Secretary

Mr Paul Froggatt

Company Number

767388

Registered Office and Business Address

51 Bracken Road,
Sandyford, Dublin,
D18 CV48

Accountants

Accountable Chartered Certified Accountants and Au
Chartered Certified Accountants
106 12 Camden Row
Dublin 8
D08 R9CN
Ireland

OUTLIER GAMES NOMINEES LIMITED DIRECTORS' REPORT

for the financial year from 8 July 2024 (date of incorporation) to 7 July 2025

The directors present their report and the unaudited financial statements for the financial year from 8 July 2024 (date of incorporation) to 7 July 2025.

Principal Activity and Review of the Business

The principal activity is that of a holding non trading company.

There has been no significant change in these activities during the financial year from 8 July 2024 (date of incorporation) to 7 July 2025.

Results and Dividends

The profit for the financial year amounted to €0 (2024 - €0).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €68 (2024 - €0) and liabilities of €69 (2024 - €0). The net liabilities of the company have increased by €1.

Directors and Secretary

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

Mr Paul Froggatt
Mr Pontus Alexander Maehler

The secretary who served throughout the financial year was Mr Paul Froggatt.

The directors' and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At 07/07/25	Number Held At 08/07/24
Mr Paul Froggatt	Ordinary Shares Class 1	<u>1</u>	<u>1</u>

There were no changes in shareholdings between 7 July 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

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.

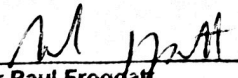
Post Balance Sheet Events

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


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 51 Bracken Road, Sandyford, Dublin, D18 CV48.

Signed on behalf of the board


Mr Paul Froggatt
Director

5 March 2026


Mr Pontus Alexander Maehler
Director

5 March 2026

OUTLIER GAMES NOMINEES LIMITED DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year from 8 July 2024 (date of incorporation) to 7 July 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

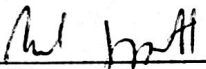
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

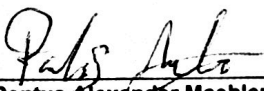
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with 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.

Signed on behalf of the board



Mr Paul Froggatt
Director

5 March 2026



Mr Pontus Alexander Maehler
Director

5 March 2026

OUTLIER GAMES NOMINEES LIMITED
CHARTERED CERTIFIED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of OUTLIER GAMES NOMINEES LIMITED
for the financial year from 8 July 2024 (date of incorporation) to 7 July 2025

In accordance with my engagement letter dated 23 February 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, I have compiled for your approval the financial statements of the company for the financial year from 8 July 2024 (date of incorporation) to 7 July 2025 as set out on pages 7 to 12 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given to me.

This report is made solely to the Board of Directors of OUTLIER GAMES NOMINEES LIMITED, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the company's Board of Directors that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for my work or for this report.

I have carried out this engagement in accordance with guidance issued by ACCA and have complied with the relevant ethical guidance laid down by ACCA relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 7 July 2025 your duty to ensure that OUTLIER GAMES NOMINEES LIMITED has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of OUTLIER GAMES NOMINEES LIMITED. You consider that OUTLIER GAMES NOMINEES LIMITED is exempt from the statutory audit requirement for the financial year.

I have not been instructed to carry out an audit or a review of the financial statements of OUTLIER GAMES NOMINEES LIMITED. For this reason, I have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.

ACCOUNTABLE CHARTERED CERTIFIED ACCOUNTANTS AND AU

Chartered Certified Accountants and Statutory Auditors
106 12 Camden Row
Dublin 8
D08 R9CN
Ireland

Date: _____


OUTLIER GAMES NOMINEES LIMITED
PROFIT AND LOSS ACCOUNT

for the financial year from 8 July 2024 (date of incorporation) to 7 July 2025

	Notes	2025 €	2024 €
Profit before taxation		-	-
Tax on profit	5	-	-
Profit for the financial year		-	-
Total comprehensive income		-	-

Approved by the board on 5 March 2026 and signed on its behalf by:


 Mr Paul Froggatt
 Director


 Mr Pontus Alexander Maehler
 Director

OUTLIER GAMES NOMINEES LIMITED BALANCE SHEET

as at 7 July 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	6	69	-
Current Assets			
Debtors	7	(1)	-
Creditors: amounts falling due within one year	8	(69)	-
Net Current Liabilities		(70)	-
Total Assets less Current Liabilities		(1)	-
Capital and Reserves			
Called up share capital presented as equity		(1)	-
Equity attributable to owners of the company		(1)	-


The financial statements have been prepared in accordance with the small companies' regime.

We as Directors of OUTLIER GAMES NOMINEES 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 358 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.

Approved by the board on 5 March 2026 and signed on its behalf by:


Mr Paul Froggatt
Director


Mr Pontus Alexander Maehler
Director

OUTLIER GAMES NOMINEES LIMITED
STATEMENT OF CHANGES IN EQUITY

as at 7 July 2025

	Called up share capital €	Total €
At 8 July 2024	-	-
Net proceeds of equity Ordinary share issue	(1)	(1)
At 7 July 2025	<u>(1)</u>	<u>(1)</u>

OUTLIER GAMES NOMINEES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the financial year from 8 July 2024 (date of incorporation) to 7 July 2025

1. General Information

OUTLIER GAMES NOMINEES LIMITED is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 767388. The registered office of the company is 51 Bracken Road, Sandyford, Dublin, D18 CV48 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. 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 7 July 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" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

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 Profit and Loss Account 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.

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.

OUTLIER GAMES NOMINEES LIMITED
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year from 8 July 2024 (date of incorporation) to 7 July 2025

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.

Ordinary share capital

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

3. Period of financial statements

The comparative figures relate to the 0 month period ended 7 July 2024.

4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

5. Tax on profit

2025	2024
€	€

Analysis of charge in the financial year

Current tax:

Corporation tax

-	-
<u> </u>	<u> </u>

No charge to tax arises due to tax losses incurred.

6. Investments

Subsidiary undertakings shares	Total
---	--------------

Investments

Cost

Additions

At 7 July 2025

Net book value

At 7 July 2025

€	€
69	69
<u> </u>	<u> </u>
69	69
<u> </u>	<u> </u>
69	69
<u> </u>	<u> </u>

7. Debtors

Other debtors

2025	2024
€	€
(1)	-
<u> </u>	<u> </u>

OUTLIER GAMES NOMINEES LIMITED
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year from 8 July 2024 (date of incorporation) to 7 July 2025

8. Creditors		
Amounts falling due within one year	2025	2024
	€	€
Directors' current accounts (Note 10)	<u>69</u>	<u>-</u>

9. Capital commitments

The company had no material capital commitments at the financial year-ended 7 July 2025.

10. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Mr Paul Froggatt	<u>69</u>	<u>-</u>

11. Related party transactions

One of the directors gave a loan to the company to purchase the fixed asset investment, the loan is repayable on demand and the director will not seek repayment, until the company is in a position to repay him.

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5 March 2026.