

Registered number: 79354

Rubbermaid Ireland Limited
Annual Report and Financial Statements
for the year ended 31 December 2024

Rubbermaid Ireland Limited
Year ended 31 December 2024

Contents

Company Information	3
Directors' Report	4
Independent auditors' report	6
Statement of Comprehensive Income for the year ended 31 December 2024	9
Statement of Financial Position as at 31 December 2024	10
Statement of Changes in Equity for the year ended 31 December 2024	11
Notes to the Financial Statements	12

Rubbermaid Ireland Limited
Year ended 31 December 2024

Company Information

Directors

J. Donegan
B. Hartley

Registered Office

38/39 Fitzwilliam Square West
Dublin 2
D02
NX53
Ireland

Registered Number

79354

Independent Auditors

Moore Ireland Audit Partners Limited
Chartered Accountants &
Statutory Audit Firm
3rd Floor
Ulysses House,
Foley Street
Dublin 1, Ireland

Secretary

Law Debenture (Ireland) Limited
38 Fitzwilliam Square W.
Dublin
Ireland

Bankers

Citibank
CGC Canary Wharf
London
E14 5LB
England

Rubbermaid Ireland Limited Year ended 31 December 2024

Directors' Report

The directors present their annual report on the affairs of the Company, together with the financial statements for the year ended 31 December 2024. The Company was incorporated in Ireland on 15 December 1980.

Principal activity

The Company is a holding entity.

Business review

The Company holds investment in one subsidiary established in China:

- Aprica (Zhongshan) Ltd

The directors envisage that the Company will continue to be used as a holding Company for the foreseeable future. There are currently no plans for the Company to perform any trading activity. Due to the nature of its activities, there are no key performance indicators for the Company.

Results and dividends

The profit for the year amounted to €50,983 (2023 Profit: €2,276,713). The directors do not recommend payment of a dividend (2023: €Nil).

Directors

The directors who served during the period, and subsequently, are as follows:

B. Hartley
J. Donegan

None of the directors nor the secretary who held office at 31 December 2024 had any direct or beneficial interest in the shares, deferred shares, share options or debentures of the Company or any other group Company during the financial year.

There have been no contracts or arrangements entered into during the year in which a director was materially interested and which were significant in relation to the business of the Company.

Principal risks and uncertainties

Company's exposure to bad debts is not considered to be significant. There is a risk of impairment linked to investments in subsidiary undertakings. The carrying value of investments are measured against the book value of the stand-alone accounts of the subsidiary, for purposes of identifying indicators for impairment which manage then adjust for accordingly.

Accounting records

The directors believe that they have complied with the requirements of Sections 281 to 285 of the Companies Act, 2014 with regard to the keeping of accounting records by employing persons with appropriate expertise and by providing adequate resources to the financial function. The accounting records are held at 38/39 Fitzwilliam Square West, Dublin 2, D02, NX53, Ireland.

Going concern

The directors have a reasonable expectation that the Company will continue in operational existence for the foreseeable future and be able to meet its liabilities as they fall due. Accordingly, the financial statements have been prepared on the going concern basis.

Newell Brands Inc has pledged to provide continued funding, if required, to enable the company to discharge its liabilities as they fall due, by providing a letter of support. The directors are satisfied that this parent has the ability to provide any necessary support and on that basis, continue to believe that the going concern concept is appropriate to the company. Accordingly, these entity financial statements have been prepared on a going concern basis.

Events since the end of the year

The directors are not aware of any other material reportable event affecting the annual financial statements which occurred after the reporting date and up to the date of this report.

Rubbermaid Ireland Limited
Year ended 31 December 2024

Directors' report (continued)

Directors' responsibility statement

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

Irish law requires the directors to prepare financial statements for each financial year giving a true and fair view of the Company's assets, liabilities and financial position at the end of the financial year and the profit or loss of the Company for the financial year. Under that law, the directors have prepared the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland').

Under Irish law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the Company's assets, liabilities and financial position as at the end of the financial year and the profit or loss of the Company for the financial year.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies 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 and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; 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 keeping adequate accounting records that are sufficient to:

- correctly record and explain 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, and;
 - enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.
- The directors 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.

Statement of relevant audit information

The directors confirm that:

- so far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware; and
- that directors have taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Independent auditors

Moore Ireland Audit Partners Limited were appointed as the company's auditor and in accordance with section 383(2) of the Companies Act 2014, continue in office as auditor of the company.

This report was approved by the board and signed on its behalf.

Signed by:

3D583553A69E4C3...
B. Hartley
Director

15 Aug 2025

Signed by:

4EA0E1D72FB7491...
J. Donegan
Director

15 Aug 2025

Rubbermaid Ireland Limited
Registered number: 79354

RUBBERMAID IRELAND LIMITED
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF RUBBERMAID IRELAND LIMITED

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Rubbermaid Ireland Limited (the 'company') for the year ended 31 December 2024 which comprise the statement of comprehensive income, the statement of financial position, the statement of changes in equity and 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council*.

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 December 2024 and of its profit for the year then ended;
- have been properly prepared in accordance with FRS 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 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 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.

RUBBERMAID IRELAND LIMITED
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF RUBBERMAID IRELAND LIMITED

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.

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 on page 5, the directors are responsible for the preparation of the financial statements in accordance with 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 operations, or have 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 Irish Auditing and Accounting Supervisory Authority's website at http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

RUBBERMAID IRELAND LIMITED
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF RUBBERMAID IRELAND LIMITED

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 auditor's 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.



Cormac Reilly
For and on behalf of
Moore Ireland Audit Partners Limited
Chartered Accountants &
Statutory Audit Firm
3rd Floor
Ulysses House
Foley Street
Dublin 1

Date: 27th August 2025

Rubbermaid Ireland Limited
Year ended 31 December 2024

Statement of Comprehensive Income
For the year ended 31 December 2024

	Note	2024 EUR	2023 EUR
Dividend income		-	2,201,246
Administration expenses		(12,957)	(24,376)
Operating (loss)/profit	4	(12,957)	2,176,870
Profit on liquidation of subsidiary	5	-	71,909
Other financial income	6	85,253	28,102
Other financial costs	6	-	(168)
Profit on ordinary activities before taxation		72,295	2,276,713
Tax on profit on ordinary activities	7	(21,313)	-
Total comprehensive profit for the year		50,982	2,276,713

All activities of the company are classed as continuing.

There was no other comprehensive income for 2024 (2023: €Nil).

Rubbermaid Ireland Limited
Year ended 31 December 2024

Statement of Financial Position
As at 31 December 2024

	Note	2024 EUR	2023 EUR
Investments	8	4,584,691	4,584,691
Total non-current assets		4,584,691	4,584,691
Current assets:			
Cash and cash equivalents		2,414,087	2,355,609
Total current assets		2,414,087	2,355,609
Creditors: amounts falling due within one year	9	(30,064)	(22,569)
Net Current Assets		2,384,022	2,333,040
Total assets less current liabilities		6,968,714	6,917,731
Capital and reserves			
Called up Share capital	10	82,631	82,631
Capital contribution	11	7,517,532	7,517,532
Capital redemption fund	11	127	127
Profit and loss account	11	(631,576)	(682,559)
Shareholders` fund		6,968,714	6,917,731

Approved by the Board, authorised for issue and signed on its behalf on

Signed by:

 B Hartley
 Director

15 August 2025

Signed by:

 J Donegan
 Director

15 August 2025

Rubbermaid Ireland Limited
 Registered number: 79354

Rubbermaid Ireland Limited
Year ended 31 December 2024

Statement of Changes in Equity
For the year ended 31 December 2024

	Called up share capital EUR	Capital contribution EUR	Capital redemption fund EUR	Profit and loss account EUR	Total EUR
Balance as at 1 January 2023	82,631	7,517,532	127	(2,959,272)	4,641,018
Profit for the financial year	-	-	-	2,276,713	2,276,713
Other comprehensive income for the year	-	-	-	-	-
Total comprehensive profit for the year	-	-	-	2,276,713	2,276,713
Balance as at 31 December 2023	82,631	7,517,532	127	(682,559)	6,917,731
Balance as at 1 January 2024	82,631	7,517,532	127	(682,559)	6,917,731
Profit for the financial year	-	-	-	50,983	50,983
Other comprehensive income for the year	-	-	-	-	-
Total comprehensive profit for the year	-	-	-	50,983	50,983
Balance as at 31 December 2024	82,631	7,517,532	127	(631,576)	6,968,714

Rubbermaid Ireland Limited
Year ended 31 December 2024

Notes to the Financial Statements

1. Company Information

Rubbermaid Ireland Limited is a private company limited by shares, incorporated in Ireland. Its registered office is 38/39 Fitzwilliam Square West, Dublin 2, D02, NX53, Ireland.

2. Accounting policies

Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland' (FRS 102') and the Irish statute comprising the Companies Act 2014.

The principal accounting policies adopted by the Company and applied consistently during the year are set out below.

The preparation of financial statements in accordance with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

Exemptions for qualifying entities under FRS102

The company has taken advantage of the following exemptions available under FRS 102 for qualifying entities:

- The exemption from preparing a statement of cash flows under FRS 102 paragraph 1.12(b), on the basis that it is a qualifying entity and its ultimate parent company, Newell Brands, Inc., includes the company's cash flows in its own consolidated financial statements.
- The exemption from the financial instrument disclosure requirements of Section 11 paragraphs 11.39 to 11.48A and Section 12 paragraphs 12.26 to 12.29A of FRS 102, on the basis that the equivalent disclosures are included in the consolidated financial statements of the group in which the entity is consolidated.
- The exemption from certain disclosure requirements of Section 33 of FRS 102 (paragraph 33.7) under which the company does not disclose transactions with members of the same group that are wholly owned.

Going concern

The directors have a reasonable expectation that the Company will continue in operational existence for the foreseeable future and be able to meet its liabilities as they fall due by providing a letter of support. Newell Brands Inc has pledged to provide continued funding, if required, to enable the company to discharge its liabilities as they fall due. The directors are satisfied that this parent has the ability to provide any necessary support and on that basis, continue to believe that the going concern concept is appropriate to the company. Accordingly, the financial statements have been prepared on the going concern basis.

Current and deferred taxation

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 reporting date in the countries where the company operates and generates taxable income.

Deferred balances are recognised in respect of all timing differences that have originated but not reversed by the reporting 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.

Rubbermaid Ireland Limited
Year ended 31 December 2024

Notes to the financial statements (continued)

Accounting policies (continued)

Foreign currency translation

Functional and presentation currency

The company's functional and presentational currency is Euro.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

Financial instruments

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its financial instruments.

(i) Financial assets

Basic financial assets, including trade and other debtors, cash and cash equivalents and short-term deposits are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument. Trade and other debtors, cash and cash equivalents, and financial assets from arrangements which constitute financing transactions are subsequently measured at amortised cost using the effective interest method.

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

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

(ii) Financial liabilities

Basic financial liabilities, including trade and other creditors and loans from fellow group companies, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors and loans from fellow group companies and financial liabilities from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Rubbermaid Ireland Limited
Year ended 31 December 2024

Notes to the financial statements (continued)

Accounting policies (continued)

Dividend income

Dividends received from parent company Rubbermaid Europe Holding Inc, are recognised in the financial statements when they have been appropriately approved or authorised by the shareholders and are no longer at the discretion of the company.

Valuation of investments

The carrying value of investments in subsidiaries are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

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

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. The judgements, estimates and assumptions used in the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could differ from these estimates, and the effect of any change in estimates will be adjusted in the financial statements when they become reasonably determinable. The estimates and assumptions that have a risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

The company reviews its investments to assess whether impairment should be recorded in the statement of comprehensive income. Estimates made in respect of recoverability are based on assumptions about a number of factors and therefore actual impairment losses may differ.

No material estimation uncertainties exist for the year under review.

4 Operating loss

This is stated after charging:	2024	2023
	EUR	EUR
Administrative expenses	(12,957)	(24,376)

Auditors' remuneration (including expenses) for the statutory audit and other services carried out for the company by the company's auditors amounted to € 13,600.

5 Profit on liquidation

	2024	2023
	EUR	EUR
Profit on liquidation of investment in subsidiary - Aprica (Shanghai) Trading Co Ltd	-	71,909
	-	71,909

6 Other financial income

	2024	2023
	EUR	EUR
Interest income	85,253	28,102
	85,253	28,102

Other financial costs

	2024	2023
	EUR	EUR
Interest expense	-	(168)

Rubbermaid Ireland Limited
Year ended 31 December 2024
Notes to the financial statements (continued)

7 Tax on profit on ordinary activities

a) Analysis of tax charge in the year

There is no tax credit or charge for the year ended 31 December 2024 and 31 December 2023.

b) Factors affecting the tax charge

The tax assessed on the profit on ordinary activities for the year is lower (2023: lower) than the standard rate of corporation tax in the Republic of Ireland (12.5%) (2023: 12.5%). The differences are reconciled below:

	2024	2023
	EUR	EUR
Profit on ordinary activities before taxation	72,296	2,276,713
Tax thereon at 12.5% (2023: 12.5%)	9,037	284,589
Effects of:		
Tax losses carried forward	(9,037)	(284,589)
Tax on interest income	21,313	-
Total tax charge for the year	21,313	-

c) Unprovided deferred tax asset

Losses	132,820	141,857
--------	----------------	---------

No deferred tax asset is recognised due to uncertainty surrounding the timing of recovery of this amount.

Rubbermaid Ireland Limited
Year ended 31 December 2024

Notes to the financial statements (continued)

8 Investments

<u>Subsidiary undertakings at cost</u>	Investment in subsidiary Total EUR
Cost	
At 1 January 2023	4,584,691
Additions	-
Disposals	-
Impairment loss	-
At 31 December 2023	4,584,691
At 1 January 2024	4,584,691
Additions	-
Disposals	-
Impairment loss	-
At 31 December 2024	4,584,691

As at 31 December 2024 Aprica (Zhongshan) Limited has net assets value 41.868m CNY (5.5m EUR).

Principal group investments

As of 31 December 2024, the company has direct investments in the following subsidiary undertakings and associates:

<u>Subsidiary undertakings</u>	<u>Country of incorporation</u>	<u>Principal activity</u>	<u>Holding</u>	<u>%</u>
Aprica (Zhongshan) Limited	China	Manufacturing & Trading	Ordinary	100
<i>Registered Office:</i>	3 Tongyin Street, Tanzhou Town, Zhongshan City, Guangdong, China.			

9 Creditors: amounts falling due within one year

	2024	2023
	EUR	EUR
Accruals – Audit fee	22,948	21,648
Accruals – Other	7,116	921

10 Called up Share Capital

	2024	2023
	EUR	EUR
<u>Allotted, called-up and fully paid</u>		
63,562 ordinary shares (2023: 63,562) of €1.30 each	82,631	82,631

Rubbermaid Ireland Limited
Year ended 31 December 2024
Notes to the financial statements (continued)

11 Reserves

Profit and loss

The profit and loss account represents accumulated comprehensive income of the year and prior periods less any dividends.

Capital reserves

Capital contribution - comprises a capital contribution from the shareholder in order to retain liquidity and solvency.
Capital redemption fund - funds reserved for specific use.

12 Staff costs

The average monthly number of employees, including directors, during the year was 2 (2023: 2).

13 Directors' emoluments

The directors are paid at the parent group level. They do not receive emoluments for their services in Rubbermaid Ireland Limited or its subsidiaries.

14 Capital commitments

There were no amounts contracted but not provided for at 31 December 2024 or 31 December 2023.

15 Contingent liabilities

There were no contingent liabilities at 31 December 2024 or 31 December 2023.

16 Related party transactions

The company is a wholly owned subsidiary of Newell Brands Inc., the consolidated accounts of which are publicly available.

The company has taken advantage of the exemption conferred by Financial Reporting Standard 102 not to disclose transactions with other group companies where 100% of the company's voting rights are controlled within the group.

The directors are the only members of key management of the company.

17 Ultimate parent company and controlling party

The company's immediate parent undertaking is Rubbermaid Europe Holding Inc. a company incorporated in the United States.

The ultimate parent company and controlling party is Newell Brands Inc., a company incorporated in the State of Delaware, United States of America. The largest and smallest group in which the results of the company are consolidated is that headed by Newell Brands Inc. The financial statements of this company are publicly available and can be obtained from Investor Relations, Newell Brands Inc., 6655 Peachtree Street, Dunwoody, GA 30328, USA.

18 Post Balance sheet events

The directors are not aware of any other material reportable event affecting the annual financial statements which occurred after the reporting date and up to the date of this report.

19 Approval of financial statements

The Board of Directors approved the financial statements for issue on 15 Aug 2025.