

Registration number: 69047

ZG LIGHTING (IRELAND) LIMITED
Annual Report and Financial Statements
for the Year Ended 30 April 2025

ZG Lighting (Ireland) Limited

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ZG Lighting (Ireland) Limited

Company Information

Directors

Niall Sheridan

Marc-Andre Rusch

Paul Kilburn resigned 30 June 2025

Company secretary

Christopher Whitehead

Registered office

3rd Floor, 40 Mespil Road

Dublin 4

Ireland

Bankers

Bank of Ireland

1 Rathfamham Road

Terenure

Dublin 6

Auditor

Azets Audit Services Ireland Limited

Chartered Accountants & Statutory Auditor

40 Mespil Road

Dublin 4

Republic of Ireland

ZG Lighting (Ireland) Limited

Directors' Report for the Year Ended 30 April 2025

The directors present their report and the financial statements for the year ended 30 April 2025.

Principal activity

The principal activity of the company is to act as an agent for ZG Lighting (UK) Limited, a UK registered company, which is involved in the importation and distribution of lighting equipment.

Business review

Fair review of the business

The company acts as an agent for ZG Lighting (UK) Limited, a UK registered company, rather than trading directly with customers in its own right and turnover therefore represents an agent's commission payable by ZG Lighting (UK) Limited. The directors consider that turnover and operating profit are the Key Performance Indicators (KPIs) which are relevant to the understanding of the business. These KPIs are set out below. The directors do not consider that there are appropriate non-financial KPIs relevant to the understanding of the business and, therefore, none are reported.

The company's key financial and other performance indicators during the year were as follows:

	Unit	2025	2024
Turnover	€000	865	787
Operating profit	€000	30	28

Principal risks and uncertainties

The directors consider that the principal risks and uncertainties faced by the company are in the following categories:

Economic risk

- The risk of increased interest rates and or inflation having an adverse impact on served markets.
- The risk of increased unrealistic increases in wages or infrastructural cost impacting adversely on competitiveness of the company and its principal customers.
- The risk of a sustained economic downturn.

These risks are managed by innovative sourcing of products and services and strict control of costs.

Competition risk

Competitive pressure in Ireland is a continuing risk for the company which could result in loss of sales to key competitors and, hence, loss of revenue to the company in its capacity as agent. The directors of the company manage competition risk through close attention to customer service levels.

Financial risk

The company has budgetary and financial reporting procedures, supported by appropriate key performance indicators, to manage credit, liquidity and other financial risk.

Directors' of the company

The directors, who held office during the year, were as follows:

Niall Sheridan

Marc-Andre Rusch

Paul Kilburn resigned 30 June 2025

ZG Lighting (Ireland) Limited

Directors' Report for the Year Ended 30 April 2025 (continued)

Political donations

The company made no political donations or incurred any political expenditure during the year (2024: €nil).

Directors' interests in shares

The directors who held office at 30 April 2025 had no interests in the shares of the company or group companies.

Statement on relevant audit information

In accordance with section 330 of Companies Act 2014:

(a) so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the company's statutory auditors are unaware, and

(b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Accounting records

The Directors acknowledge their responsibilities under Section 281 to 285 of the Companies Act 2014 with regard to adequate accounting records by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of the Company are maintained at Thorn Lighting, Durhamgate, Spennymoor, County Durham DL16 6HL, United Kingdom.

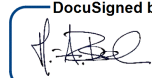
Auditor

Azets Audit Services Ireland Limited, (Statutory Audit Firm), have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Approved by the Board on 28. August 2025 | 09:16 MESZ and signed on its behalf by:

Signed by:

.....02C70A4629A742B.....
Niall Sheridan
Director

DocuSigned by:

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Marc-Andre Rusch
Director

ZG Lighting (Ireland) Limited

Statement of Directors' Responsibilities

The directors acknowledge their responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

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 United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 101 'Reduced Disclosure Framework' ('FRS 101'). 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 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 apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether FRS 101 has been followed, subject to any material departures disclosed and explained in 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 show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements 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.

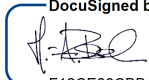
Signed by:



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Niall Sheridan
Director

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Marc-Andre Rusch
Director

ZG Lighting (Ireland) Limited

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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of ZG Lighting (Ireland) Limited (the 'company') for the financial year ended 30 April 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and 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 Accounting Standards including FRS 101 'Reduced Disclosure Framework'.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 April 2025 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 101 'Reduced Disclosure Framework'; 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 director's 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.

In connection with our audit of the financial statements, 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 this gives rise to a material misstatement in the financial statements themselves. 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.

ZG Lighting (Ireland) Limited

Independent Auditor's Report to the Shareholders of ZG Lighting (Ireland) Limited (continued)

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based solely 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 the Companies Act 2014.

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. In our opinion 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 disclosures of directors' remuneration and transactions required by 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 Statement of Directors' Responsibilities (set out on page 4), 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 the directors 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/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). The description forms part of our Auditor's Report.

ZG Lighting (Ireland) Limited

Independent Auditor's Report to the Shareholders of ZG Lighting (Ireland) Limited (continued)

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.



.....
Aidan Kearney
for and on behalf of Azets Audit Services Ireland Limited
Statutory Audit Firm
40 Mespil Road
Dublin 4
Republic of Ireland

Date 28 August 2025

ZG Lighting (Ireland) Limited

Profit and Loss Account for the Year Ended 30 April 2025

	Note	2025 €	2024 €
Turnover	4	864,630	786,978
Selling and administration expenses		<u>(834,585)</u>	<u>(758,897)</u>
Profit before tax		30,045	28,081
Tax on profit	8	<u>(5,989)</u>	<u>(5,663)</u>
Profit for the year		<u>24,056</u>	<u>22,418</u>

The above results were derived from continuing operations.

The company has no other comprehensive income for the current or prior year.

The notes on pages 11 to 20 form an integral part of these financial statements.

ZG Lighting (Ireland) Limited**(Registration number: 69047)
Balance Sheet as at 30 April 2025**

	Note	2025 €	2024 €
Current assets			
Debtors	9	78,904	116,597
Cash at bank and in hand		<u>365,866</u>	<u>256,689</u>
		444,770	373,286
Creditors: Amounts falling due within one year	10	<u>(227,866)</u>	<u>(180,438)</u>
Net assets		<u>216,904</u>	<u>192,848</u>
Capital and reserves			
Called up share capital	11	84,996	84,996
Profit and loss account		<u>131,908</u>	<u>107,852</u>
Shareholders' funds		<u>216,904</u>	<u>192,848</u>

Approved by the Board on 28. August 2025 | 09:16 MESZ
and signed on its behalf by:

Signed by:



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Niall Sheridan
Director

DocuSigned by:



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Marc-Andre Rusch
Director

The notes on pages 11 to 20 form an integral part of these financial statements.

ZG Lighting (Ireland) Limited**Statement of Changes in Equity for the Year Ended 30 April 2025**

	Share capital	Profit and loss account	Total
	€	€	€
At 1 May 2023	84,996	85,434	170,430
Profit for the year	-	22,418	22,418
Total comprehensive income	-	22,418	22,418
Redemption of shares	-	-	-
At 30 April 2024	84,996	107,852	192,848

	Share capital	Profit and loss account	Total
	€	€	€
At 1 May 2024	84,996	107,852	192,848
Profit for the year	-	24,056	24,056
Total comprehensive income	-	24,056	24,056
Redemption of shares	-	-	-
At 30 April 2025	84,996	131,908	216,904

The notes on pages 11 to 20 form an integral part of these financial statements.

ZG Lighting (Ireland) Limited

Notes to the Financial Statements for the Year Ended 30 April 2025

1 General information

The company is a private company limited by share capital, incorporated and domiciled in Ireland.

The address of its registered office is 3rd Floor, Mespil Road, Dublin 4, Ireland.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

These financial statements were prepared in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework.

In preparing these financial statements, the company applies the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the EU ("Adopted IFRSs"), but makes amendments where necessary in order to comply with Companies Act 2014 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken.

These financial statements have been prepared using the historical cost convention.

The presentational currency of these financial statements is Euro.

Summary of disclosure exemptions

In these financial statements, the company has taken advantage of the disclosure exemptions available under FRS 101 in relation to share-based payment, business combinations, non-current assets held for sale, financial instruments, fair value measurements, capital management, revenue from contracts with customers, presentation of comparative period reconciliations for share capital, tangible fixed assets, intangible assets and investment property, presentation of a cash-flow statement, the effects of new standards not yet effective, impairment of assets and disclosures in respect of the compensation of key management personnel and of transactions with a management entity that provides key management personnel services to the company.

ZG Lighting (Ireland) Limited

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

2 Accounting policies (continued)

Going concern

The financial statements have been prepared on a going concern basis which the directors consider to be appropriate for the following reasons.

The company meets its day to day working capital requirements through cash generated from operations alongside a group wide cash pool arrangement which it can draw down upon should the results and cash position require it to do so to meet its liabilities as they fall due.

The directors' forecasts show that the company should be able to continue in operational existence for the next twelve months taking into account reasonable possible changes in trading performance. The potential impact of the ongoing hostilities in Ukraine and forecast increases in inflation on the company has also been considered in the preparation of the forecasts. The directors have concluded that the company will have sufficient funds, through existing cash reserves and access to funding from its ultimate parent company, Zumtobel Group AG, to meet its liabilities as they fall due for that period. After making enquiries, including a review of forecasts, budgets and group facilities, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to prepare the financial statements on a going concern basis.

Changes in accounting policy

None of the standards, interpretations and amendments effective for the first time from 1 May 2024 have had a material effect on the financial statements.

Revenue recognition

The company has an agency agreement under which it acts as an agent on behalf of ZG Lighting (UK) Limited ('the principal'). The turnover of the company represents agent's commission due from ZG Lighting (UK) Limited, a UK registered company, exclusive of VAT and discounts. Commission is recognised as revenue once the associated services have been provided. This revenue is recognised in the accounting period when control of the product has been transferred, at an amount that reflects the consideration to which the entity expects to be entitled in exchange for fulfilling its performance obligations to customers.

Foreign currency transactions and balances

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into the respective functional currency of the entity at the rates prevailing on the reporting period date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the initial transaction dates. Non-monetary items measured in terms of historical cost in a foreign currency are not retranslated. Foreign exchange differences arising on translation are recognised in the profit and loss account.

ZG Lighting (Ireland) Limited

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

2 Accounting policies (continued)

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

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 income tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as fixed assets.

Trade debtors are recognised initially at fair value. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the debtors.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

Trade creditors are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Defined contribution pension obligation

A defined contribution plan is a post-employment benefit plan under which the Company pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an expense in the profit and loss account in the periods during which services are rendered by employees.

ZG Lighting (Ireland) Limited

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

2 Accounting policies (continued)

Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus or profit-sharing plans if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Financial instruments

Intra-group financial instruments

Where the Company enters into financial guarantee contracts to guarantee the indebtedness of other companies within its group, the Company considers these to be insurance arrangements and accounts for them as such. In this respect, the Company treats the guarantee contract as a contingent liability until such time as it becomes probable that the Company will be required to make a payment under the guarantee.

Classification

Financial instruments issued by the Company are treated as equity only to the extent that they meet the following two conditions:

- (a) they include no contractual obligations upon the Company to deliver cash or other financial assets or to exchange financial assets or financial liabilities with another party under conditions that are potentially unfavourable to the Company; and
- (b) where the instrument will or may be settled in the Company's own equity instruments, it is either a non-derivative that includes no obligation to deliver a variable number of the Company's own equity instruments or is a derivative that will be settled by the Company's exchanging a fixed amount of cash or other financial assets for a fixed number of its own equity instruments.

To the extent that this definition is not met, the proceeds of issue are classified as a financial liability. Where the instrument so classified takes the legal form of the Company's own shares, the amounts presented in these financial statements for called up share capital and share premium account exclude amounts in relation to those shares.

Derivative financial instruments

Derivative financial instruments are recognised at fair value. The gain or loss on remeasurement to fair value is recognised immediately in profit or loss. However, where derivatives qualify for hedge accounting, recognition of any resultant gain or loss depends on the nature of the item being hedged.

ZG Lighting (Ireland) Limited

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

3 Critical accounting judgements 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. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

There are no judgements, estimates or assumptions that are considered to have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4 Turnover

The analysis of the company's turnover for the year from continuing operations is as follows:

	2025	2024
	€	€
Commissions	864,630	786,978

Turnover represents agent's commission due from ZG Lighting (UK) Limited, a UK registered company, exclusive of VAT and discounts. All turnover originates in the UK and Ireland and relates to commission on the sale of lighting and ancillary products.

5 Staff costs

The aggregate payroll costs (including directors' remuneration) were as follows:

	2025	2024
	€	€
Wages and salaries	606,480	543,806
Social security costs	69,614	64,519
Pension costs, defined contribution scheme	18,010	14,966
	694,104	623,291

The average number of persons employed by the company (including directors) during the year, analysed by category was as follows:

	2025	2024
	No.	No.
Commercial	5	5

ZG Lighting (Ireland) Limited

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

6 Directors' remuneration

The directors' remuneration for the year was as follows:

	2025	2024
	€	€
Remuneration	178,013	175,514
Pension costs, defined contribution scheme	4,606	4,472
	<u>182,619</u>	<u>179,986</u>

During the year the number of directors who were receiving benefits and share incentives was as follows:

	2025	2024
	No.	No.
Accruing benefits under money purchase pension scheme	<u>1</u>	<u>1</u>

7 Auditor's remuneration

	2025	2024
	€	€
Audit of the financial statements	<u>9,000</u>	<u>12,000</u>

8 Income tax

Tax charged/(credited) in the profit and loss account

	2025	2024
	€	€
Current taxation		
Corporation tax	3,062	1,511
Deferred taxation		
Arising from origination and reversal of temporary differences	<u>2,927</u>	<u>4,152</u>
Tax expense in the profit and loss account	<u>5,989</u>	<u>5,663</u>

ZG Lighting (Ireland) Limited

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

9 Trade and other debtors

	2025 €	2024 €
Current		
Amounts owed by group undertakings	76,863	111,761
Other prepayments	1,458	1,458
Other receivables	583	452
	<u>78,904</u>	<u>113,671</u>
Non-current		
Deferred tax assets	-	2,926
	<u>78,904</u>	<u>116,597</u>

10 Trade and other creditors

	2025 €	2024 €
Trade creditors	768	1,276
Accrued expenses	167,460	119,830
Amounts due to group undertakings	5,082	3,165
Social security and other taxes	16,288	14,215
Other creditors	34,196	39,431
Corporation tax	4,072	2,521
	<u>227,866</u>	<u>180,438</u>

Amounts due to group undertakings are interest free and payable on demand.

11 Share capital

Allotted, called up and fully paid shares

		2025 €		2024 €
	No.		No.	
Ordinary shares of €1.26974 each	66,940	84,996	66,940	84,996

ZG Lighting (Ireland) Limited

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

12 Reserves

Profit and loss account

The profit and loss account represent cumulative gains and losses recognised in the profit and loss account, net of transfers to/from other reserves and dividends paid.

13 Pension and other schemes

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to €18,010 (2024 - €14,966).

14 Parent and ultimate parent undertaking

The company's immediate parent is Zumtobel Lighting GmbH, a company incorporated in Austria with a registered office at Hochsterstrasse 8, A-6850 Dornbirn, Austria.

The ultimate parent is Zumtobel Group AG.

The only group in which the results of the company are consolidated is that headed by Zumtobel Group AG, a company incorporated in Austria. These consolidated financial statements are available upon request from Hochsterstrasse 8, A-6850 Dornbirn, Austria.

15 Non adjusting events after the financial period

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 on 28. August 2025 | 09:16 MESZ