
EPG EMPLOYMENT AND STAFFING (IRELAND) LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

EPG EMPLOYMENT AND STAFFING (IRELAND) LIMITED

COMPANY INFORMATION

Director	Craig Tognolini (Australia)
Company secretary	PS Financial Services Limited
Registered number	659897
Registered office	57 Amiens Street Dublin 1
Accountants	Peter Murphy ACA,CPA APA SIGTAX Limited Unit 5 The Old Post Office Business Centre Main Street Donabate Co Dublin

EPG EMPLOYMENT AND STAFFING (IRELAND) LIMITED

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EPG EMPLOYMENT AND STAFFING (IRELAND) LIMITED

**ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF EASY
PAYROLL GLOBAL LIMITED
FOR THE PERIOD ENDED 30 JUNE 2024**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of EPG Employment and Staffing (Ireland) Limited for the year ended 30 June 2025 which comprise 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 us.

This report is made solely to the director of EPG Employment and Staffing (Ireland) Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of EPG Employment and Staffing (Ireland) Limited that we have been engaged to compile, report to the Company's Director that we have done so and state those matters that we have agreed to state to the director of EPG Employment and Staffing (Ireland) Limited in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than EPG Employment and Staffing (Ireland) Limited and its director for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 30 June 2025 your duty to ensure that EPG Employment and Staffing (Ireland) Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of EPG Employment and Staffing (Ireland) Limited. You consider that EPG Employment and Staffing (Ireland) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of EPG Employment and Staffing (Ireland) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Peter Murphy ACA, CPA APA

SIGTAX Limited

Unit 5 The Old Post Office Business Centre
Main Street
Donabate
Co Dublin
16 March 2026

EPG EMPLOYMENT AND STAFFING (IRELAND) LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025**

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	4	1,370,777	1,971,293
Cash at bank and in hand	5	22,700	167,994
		1,393,477	2,139,287
Creditors: amounts falling due within one year	6	(788,187)	(1,978,570)
Net current assets		605,290	160,717
Total assets less current liabilities		605,290	160,717
Net assets		605,290	160,717
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account	7	605,190	160,617
Shareholders' funds		605,290	160,717

I, as director of EPG Employment and Staffing (Ireland) Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) I 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 state of the assets, liabilities and financial position of the Company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved:

Craig Tognolini
Director

EPG EMPLOYMENT AND STAFFING (IRELAND) LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2025**

Date: 16 March 2026

The notes on pages 6 to 10 form part of these financial statements.

EPG EMPLOYMENT AND STAFFING (IRELAND) LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 July 2024	100	160,617	160,717
Comprehensive income for the year			
Profit for the year	-	444,573	444,573
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the year	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	444,573	444,573
	<hr/>	<hr/>	<hr/>
Total transactions with owners	-	-	-
	<hr/>	<hr/>	<hr/>
At 30 June 2025	100	605,190	605,290
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 10 form part of these financial statements.

EPG EMPLOYMENT AND STAFFING (IRELAND) LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 July 2023	100	135,493	135,593
Comprehensive income for the year			
Profit for the year	-	25,124	25,124
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the year	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	25,124	25,124
	<hr/>	<hr/>	<hr/>
Total transactions with owners	-	-	-
	<hr/>	<hr/>	<hr/>
At 30 June 2024	100	160,617	160,717
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 10 form part of these financial statements.

EPG EMPLOYMENT AND STAFFING (IRELAND) LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

The Company is an Irish registered LTD with members liability limited. The Company provides Payroll Services. The registered office is located at 57 Amiens Street, Dublin 1. The functional currency of EPG Employment and Staffing (Ireland) Limited is EURO.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Going concern

The directors have assessed the Balance sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

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 except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Comprehensive Income within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

EPG EMPLOYMENT AND STAFFING (IRELAND) LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.4 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.5 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 balance sheet date in the countries where the Company operates and generates income.

2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

EPG EMPLOYMENT AND STAFFING (IRELAND) LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

3. Employees

The average monthly number of employees, including the director, during the year was as follows:

	2025	<i>2024</i>
	No.	<i>No.</i>
Employees	3	<i>5</i>

4. Debtors

	2025	<i>2024</i>
	€	<i>€</i>
Trade debtors	271,796	<i>819,064</i>
Amounts owed by joint ventures and associated undertakings	1,085,830	<i>938,426</i>
Other debtors	100	<i>100</i>
Prepayments	25,980	<i>145,493</i>
Accrued income	(12,929)	<i>68,210</i>
	1,370,777	<i>1,971,293</i>

5. Cash and cash equivalents

	2025	<i>2024</i>
	€	<i>€</i>
Cash at bank and in hand	22,700	<i>167,994</i>
	22,700	<i>167,994</i>

EPG EMPLOYMENT AND STAFFING (IRELAND) LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

6. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Payments received on account	435,925	1,175,406
Trade creditors	84,947	563,944
Amounts owed to other participating interests	67,497	-
Corporation tax	67,157	3,647
Taxation and social insurance	12,126	16,714
Accruals	101,696	202,863
Deferred income	18,839	15,996
	788,187	1,978,570

7. Reserves

Profit and loss account

There was no movement on reserves other than through the profit and loss account

8. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered pension fund. The pension cost charge represents contributions payable by the company to the fund and amounted to €19,860 (2024: €38,472)

EPG EMPLOYMENT AND STAFFING (IRELAND) LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

9. Related party transactions

As at 30 June 2025 the Company owed Easy Payroll & HR Pty Limited (Australia) €67,498 a related party by way of common director. As at 30 June 2025 the Company was owed €938,429 (2024: €938,429) from related parties. These amounts are due from contractual agreements with group clients. The parties are related parties by common director & Owner and are listed as follows :

2025	2024	Details
€9,473	€Nil	Easy Payroll Global Easy Payroll Global Indonesia
€Nil	€131,248	Easy Payroll & HR Pty Limited (Australia)
€197,509	€58,553	Easy Payroll Global Limited (United Kingdom)
€204,695	€65,850	Xemplo Pty Limited (Australia)
€220,268	€200,822	Easy Payroll Global Employment Services Pte Ltd (Singapore)
€145,647	€177,607	Easy Payroll Global Philippines Inc. (Philippines)
€55,126	€51,907	EPG Payroll & HR Canada Limited (Canada)
€154,227	€154,159	Easy Payroll Global Inc. (USA)
€7,786	€7,184	Easy Payroll Global Recruitment (Thailand) Co. Ltd (Thailand)
€3,814	€3,814	Agensi Pekerjaan EPG Recruitment Services SDN BHD (Malaysia)
€59,969	€59,969	Easy Payroll Global Employment Services NZ Limited (New Zealand)
€27,314	€27,314	Bei Fu business information Consulting (Shanghai) Co Ltd. (China)

EPG Payroll & HR Pty Ltd charged a management fee to the Irish entity during the year under review. The management charge amounted to €67,498 (2024: €292,530) these are related parties by way of a common director.

10. Post balance sheet events

The company changed its name from Easy Payroll Global Limited to EPG Employment and Staffing (Ireland) Limited on 9th day of January, 2026, following the passing of a special resolution and the issuance of a Certificate of Change of Name by the Companies Registration Office. These financial statements reflect the new company name. There have been no other significant events affecting the company since the year-end.

11. Controlling party

The company is a wholly owned subsidiary of Easy Payroll Global Holdings Pty Limited a company incorporated in Australia with a registered office at 2a Short Street, Woollooware, NSW.

12. Exemption from production of a Statement of Cashflows

The company has availed of the exemption under S3.1B under FRS 102 to not prepare a statement of cash flows as it qualifies as a small company.

13. Approval of financial statements

The director approved these financial statements for issue on 16 March 2026