

Osborne Career Consultants Limited
Abridged Unaudited Financial Statements
Financial Period for the Period Ended 26 November 2025

CONTENTS

	Page
DIRECTORS AND OTHER INFORMATION	2
DIRECTORS' REPORT	3 - 4
BALANCE SHEET	5
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS	6 – 12

DIRECTORS AND OTHER INFORMATION

Directors

S McManus

Secretary and Registered Office

C O'Neill (appointed 1 August 2023)
First Floor Bryanstown centre,
Dublin Road,
Bryanstown,
Drogheda,
Co. Louth,
Ireland

Company Number: 671121

DIRECTORS REPORT

The directors present their annual report and the unaudited abridged financial statements of Osborne Career Consultants Limited (“the Company”) from the year ended 26 November 2025, prior year ended 26 November 2024. Osborne Career Consultants Limited was incorporated in Ireland on 26 May 2020 under Companies Act 2014 and company registered number 671121.

Principal activities

The principal activities of the Company are recruitment consulting services.

Statement of directors' responsibilities

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The directors are responsible for preparing the directors' report and the abridged financial statements in accordance with Irish law and regulations.

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' and Irish law.

Under 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 that 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, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DIRECTORS REPORT - continued

Directors and their interests

S McManus served as a director of the Company for the duration of the financial year.

In accordance with Section 329 of the Companies Act 2014, the directors' shareholdings and the movements therein during the financial year ended 26 November 2024 was as follows:

	Ordinary Shares of €1 each in Osborne Career Consultants Ltd	
	26 November 2025	26 November 2024
	Number	Number
S McManus	100	100

Environmental matters

The Company will seek to minimise adverse impacts on the environment from its activities, whilst continuing to address health, safety and economic issues. The Company has complied with all applicable legislation and regulations.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 regarding the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Company's accounting records are maintained at the Company's registered office at Bryanstown Centre, Dublin Road, Drogheda, Co. Louth.

Political contributions

The Company made no donations for political purposes during the period ended 26 November 2025 (prior year €Nil).

Research and development activities

The Company did not engage in any research and development activities during the period.

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

S McManus
Director

Date: 03 March 2026

BALANCE SHEET
As at 26 November 2025

		2025	2024
		€	€
	Note		
Current assets			
Debtors	5	-	-
Cash at bank and in hand		<u>931</u>	<u>405</u>
		931	405
Creditors (amounts falling due within one year)	6	(3,034)	(2,259)
Net current assets		(2,103)	(1,854)
Provision for liabilities		-	-
		<u> </u>	<u> </u>
Net assets		<u>(2,103)</u>	<u>(1,854)</u>
Capital and reserves			
Called up share capital presented as equity	7	100	100
Profit and loss account		(2,203)	(2,433)
		<u> </u>	<u> </u>
Shareholders' funds		<u>(2,103)</u>	<u>(2,333)</u>

BALANCE SHEET

As at 26 November 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applied in the UK and Republic of Ireland.

We, as directors of Attentius Associated Limited state that:

- the company is availing itself of the exemption provided for by chapter 15 Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 end and to otherwise comply with the provisions of Companies Act 2014 relating to the financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company 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:

These abridged financial statements were approved by the board of directors on 03 March 2026 and signed on behalf of the board by:

S McManus
Director

Date: 03 March 2026

NOTES TO THE FINANCIAL STATEMENTS

1 General information

These abridged financial statements comprising the Balance Sheet and the related notes constitute the individual financial statements of Osborne Career Consultants Limited for the year ended 26 November 2025.

Osborne Career Consultants Limited is a private company incorporated in the Republic of Ireland on 26 May 2020 and the Company's registered number is 671121. The Registered Office is 14 Washington Street, West Cork. The principal place of business is Bryanstown Centre, Bryanstown, Drogheda, Co. Louth. The nature of the Company's operations and its principal activities are recruitment services.

Statement of Compliance

The entity financial statements have been prepared on a going concern basis and in accordance with accounting standards issued by the UK Financial Reporting Council and the Companies Act 2014. The entity financial statements comply with Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the Company. In instances where amounts have been rounded to the nearest thousand Euro, this is indicated by the symbol €'000.

Accounting period

The financial statements are to be presented from 27 November 2024 to 26 November 2025, the prior year was from 27 November 2023 to 26 November 2024.

2 Accounting policies

2.1 Basis of preparation of financial statements

The entity financial statements have been prepared under the historical cost convention, as modified by the measurement of certain financial assets and liabilities at fair value through profit or loss. The financial statements have been prepared in accordance with FRS 102 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 judgement in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the Company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Company was unable to continue as a going concern.

2.3 Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS - continued

2 Accounting policies – continued

2.3 Financial reporting standard 102 – exemptions for qualifying entities

The Company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 'Statement of Cash Flows'.
- the requirements of Section 11 'Basic Financial Instruments paragraph' 11.39 to 11.48A;
- the requirements of Section 12 'Other Financial Instruments' paragraphs 12.26 to 12.29; and
- the requirements of Section 33 'Related Party Disclosures' paragraph 33.7.

2.4 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses. Intangible assets are amortised over 10 years.

2.5 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.

2.6 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.

2.7 Financial instruments

The Company only enters basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However, if the arrangements of a short term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an outright short term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Investments in non-convertible preference shares and in non-puttable ordinary and preference shares are measured:

- (i) at fair value with changes recognised in the profit and loss account if the shares are publicly traded or their fair value can otherwise be measured reliably;
- (ii) at cost less impairment for all other investments.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

NOTES TO THE FINANCIAL STATEMENTS - continued

2 Accounting policies – continued

2.7 Financial instruments - continued

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an assets carrying amount and the present value of estimated cash flows discounted at the assets original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an assets carrying amount and best estimate, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset, and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Derivatives, including interest rate swaps and forward foreign contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in profit or loss in finance costs or income as appropriate. The Company does not currently apply hedge accounting for interest rate and foreign exchange derivatives.

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.

2.9 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting. Dividends on shares, recognised as liabilities are recognised as expenses and classified within interest payable.

2.10 Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the profit and loss account in the financial year that the Company becomes aware of the obligation and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, considering relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

Provision is not made for future operating losses.

Contingencies

Contingent liabilities, arising as a result of past events, are not recognised as a liability because it is not probable that the Company will be required to transfer economic benefits in settlement of the obligation, or the amount cannot be reliably measured at the end of the financial year. Possible but uncertain obligations are not recognised as liabilities but are contingent liabilities. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

NOTES TO THE FINANCIAL STATEMENTS - continued

2 Accounting policies – continued

2.11 Corporation tax

The charge for taxation is based on taxable profits for the financial year at the current rates that have been enacted or substantively enacted by the end of the financial year.

A current tax liability is recognised where appropriate and measured based on the amounts expected to be paid to the tax authorities.

2.12 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

2.13 Share capital presented as equity

Equity shares issued are recognised at the proceeds received. Incremental costs directly attributable to the issue of new equity shares or options are shown in equity as a deduction, net of tax, from the proceeds.

2.14 Related party transactions

The Company discloses transactions with related parties that have common shareholders.

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

Estimates and judgements made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The directors make estimates and assumptions concerning the future in the process of preparing the financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. There are no critical judgements or accounting estimates in these financial statements.

4 Operating profit

The Company was in a reset period throughout 2024 and 2025 and had minimal sales for recruitment consultancy.

The Company has no employees for the period. The directors of the Company who are not employees did not receive any compensation for their services during the financial period.

NOTES TO THE FINANCIAL STATEMENTS - continued

5 Debtors amounts falling due within one year

	26 Nov 2025	26 Nov 2024
	€	€
Cash at bank and in hand	<u>931</u>	<u>405</u>
	931	405

6 Creditors amounts falling due within one year

	26 Nov 2024	26 Nov 2023
	€	€
Amounts due to related parties	<u>3,304</u>	<u>2,259</u>
	3,034	2,259

Amounts owed to related parties are unsecured, have no fixed date of repayment and are repayable on demand.

Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

There is a single class of equity shares. There are no restrictions on the distribution of dividends and the repayment of capital. All shares carry equal voting rights and rank for dividends to the extent to which the total amount on each share is paid up.

7 Called up share capital presented as equity

	2025	2024
	€	€
Authorised		
1,000,000 ordinary shares of €1 each	<u>1,000,000</u>	<u>1,000,000</u>
	1,000,000	1,000,000
Allotted, called up and fully paid - presented as equity		
100 ordinary shares of €1 each	<u>100</u>	<u>100</u>
	100	100

NOTES TO THE FINANCIAL STATEMENTS - continued

8 Related party transactions

Osborne Career Consultants Limited is a related party to Attentius Associates Ltd.

9 Approval of financial statements

The board of directors approved these financial statements for issue on 03 March 2026.