

ABRAKEBABRA HOLDINGS LTD
ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

ABRAKEBABRA HOLDINGS LTD
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ABRAKEBABRA HOLDINGS LTD
DIRECTORS AND OTHER INFORMATION

Directors	Graeme Beere David Zebedee
Company Secretary	David Zebedee
Company Number	111508
Registered Office and Business Address	2060 Castle Drive Citywest Business Campus City West Road Dublin 24
Auditors	Strata Audit Statutory Audit Firm 3 Harmony Court Harmony Row Dublin 2
Bankers	ELM Corporate Credit DAC 2 Grand Canal Square Grand Canal Harbour Dublin 2 Bank of Ireland O'Connell St Dublin 1
Solicitors	Ivor Fitzpatrick & Co 44 - 45 St Stephens Green Dublin 2

ABRAKEBABRA HOLDINGS LTD
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

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

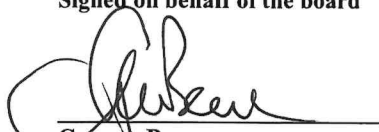
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.


The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

Signed on behalf of the board



Graeme Beere
Director

20 November 2025



David Zebedee
Director

20 November 2025

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF ABRAKEBABRA HOLDINGS LTD
PURSUANT TO SECTION 356(1) AND 356(2) OF THE COMPANIES ACT 2014**

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

Basis of opinion

We have examined :

- (i) the abridged financial statements for the financial year ended 31 December 2024 on pages 8 to 12 which the directors of Abrakebabra Holdings Ltd propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

This report is made solely to the company directors in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Other Information required by the Companies Act 2014

On 20 November 2025 we reported to the members on the company financial statements for the financial year ended 31 December 2024 and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of Abrakebabra Holdings Ltd ('the company') for the financial year ended 31 December 2024 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

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 loss for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, 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.

Material Uncertainty related to going Concern

In forming our opinion, which is not qualified, we draw your attention to Note 3 of the financial statements and also note that the company made a loss of €523 for the year ended 31st December 2024. As of that date the net liabilities are €83,333. These conditions together with other matters explained in note 3 indicates the existence of a material uncertainty in relation to the company's ability to continue as a going concern if called upon to realise its assets and discharge its liabilities in the normal course of business.

At the date of approval of the financial statements the group has the support of their primary lenders. All funding held by the parent company Abrakebabra Investments Limited with ELM Corporate Credit DAC is held under debenture and cross guaranteed by all group companies including Abrakebabra Holdings Limited. The directors have reasonable expectation that the

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF ABRAKEBABRA HOLDINGS LTD
PURSUANT TO SECTION 356(1) AND 356(2) OF THE COMPANIES ACT 2014

group will return to profitability in the future and the group has the ongoing support of their primary lenders. On this basis the accounts have been prepared on a going concern basis.

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.

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 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 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 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.

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF ABRAKEBABRA HOLDINGS LTD
PURSUANT TO SECTION 356(1) AND 356(2) OF THE COMPANIES ACT 2014**

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.

Further information regarding the scope of our responsibilities as auditor

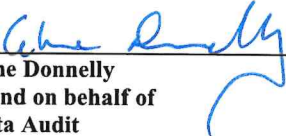
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities


Our report is made solely to the company shareholders in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company 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 shareholders for our audit work, for this report, or for the opinions we have formed."



Celine Donnelly
for and on behalf of
Strata Audit
Statutory Audit Firm
3 Harmony Court
Harmony Row
Dublin 2

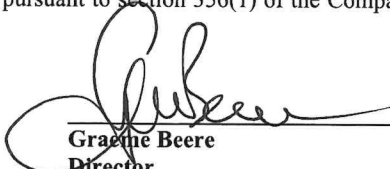
20 November 2025

We certify that the auditor's report on pages 5 - 7 made pursuant to section 356(1) of the Companies Act 2014 is a true copy of the original.



David Ebedee
Secretary

20 November 2025



Graeme Beere
Director

20 November 2025

ABRAKEBABRA HOLDINGS LTD
BALANCE SHEET
AS AT 31 DECEMBER 2024

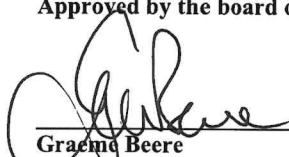
	Notes	2024 €	2023 €
Current Assets			
Debtors	5	255,552	257,852
Cash and cash equivalents		35	-
		255,587	257,852
Creditors: amounts falling due within one year	6	(338,920)	(340,662)
Net Current Liabilities		(83,333)	(82,810)
Total Assets less Current Liabilities		(83,333)	(82,810)
Capital and Reserves			
Called up share capital presented as equity		6	6
Retained earnings		(83,339)	(82,816)
Equity attributable to owners of the company		(83,333)	(82,810)

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

We as Directors of Abrakebabra Holdings Ltd, state that -

The company has relied on the specified exemption contained in section 352 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 confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 20 November 2025 and signed on its behalf by:



Graeme Beere
 Director



David Zebedee
 Director

ABRAKEBABRA HOLDINGS LTD
STATEMENT OF CHANGES IN EQUITY
AS AT 31 DECEMBER 2024

	Called up share capital €	Retained earnings €	Total €
At 1 January 2023	6	(76,316)	(76,310)
Loss for the financial year	-	(6,500)	(6,500)
At 31 December 2023	6	(82,816)	(82,810)
Loss for the financial year	-	(523)	(523)
At 31 December 2024	6	(83,339)	(83,333)

ABRAKEBABRA HOLDINGS LTD
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

1. GENERAL INFORMATION

Abrakebabra Holdings Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 111508. The registered office of the company is 2060 Castle Drive, Citywest Business Campus, City West Road, Dublin 24 which is also the principal place of business of the company. The principal activity of the company was the receipt of royalties under the operation of a patent, however the patents have expired, and the company is no longer entitled to receive a royalty.

There has been no significant change in these activities during the financial year ended 31 December 2024. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2024 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

A provision for 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 receivables. The amount of the provision is the difference between the asset's carrying amounts and the present value of the estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at transaction price and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Related parties

The company discloses transactions with related parties which are not wholly owned within the group. It does not disclose transactions with members of the group which are wholly owned.

ABRAKEBABRA HOLDINGS LTD
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Ordinary share capital

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

3. GOING CONCERN

There is a material uncertainty related to the ongoing net losses and Balance Sheet deficit which may cast significant doubt on the company's ability to continue as a going concern and, therefore, its ability to realise its assets and discharge its liabilities in the normal course of business.

The company has reported an overall loss of €523 for the year end 31st December 2024. At that date the company had a net shareholders deficit of €83,333. The group has extended the maturity date of loan facilities and maintains the ongoing support of its primary lenders across its operations.

The company and groups bank debt is held by the parent company Abrakebabra Investments Limited with ELM Corporate Credit DAC. This is held under debenture and cross guaranteed by all group companies including Abrakebabra Holdings Limited and the directors have a reasonable expectation that the group will have adequate resources, and the support of its primary lenders to continue in operational existence for the foreseeable future.

The group had accumulated property arrears with landlords which have now been settled and is confident of a return to profitability based on management accounts and projections prepared.

The financial statements do not include any adjustments that would be necessary to the carrying amount of assets if the group was unable to continue as a going concern. Directors plans include tight budgetary control of costs across other group companies and after considering all uncertainties they continue to adopt the going concern basis of accounting in preparing these financial statements.

4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

5. DEBTORS	2024	2023
	€	€
Amounts owed by group undertakings	<u>255,552</u>	<u>257,852</u>

Amounts owed by group companies are unsecured, interest free and repayable on demand.

6. CREDITORS	2024	2023
Amounts falling due within one year	€	€
Amounts owed to credit institutions	-	2,192
Amounts owed to group undertakings	336,470	336,470
Accruals	2,450	2,000
	<u>338,920</u>	<u>340,662</u>

Amounts owed to group companies are unsecured, interest free and repayable on demand.

ABRAKEBABRA HOLDINGS LTD
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

7. DETAILS OF CREDITORS

Security given in respect of creditors

Securities and charges:

ELM Corporate Credit DAC hold first charge security over all the assets of the company, including uncalled share capital. These assets are also held as security for the debts of all other Group companies for which the company is guarantor.

ELM Corporate Credit DAC hold a Limited recourse Irish law share charge over shares in Abrakebabra Investments Limited from Graeme Beere and Limited recourse guarantee and indemnity from Graeme Beere.

8. PROFIT AND LOSS ACCOUNT

	2024	2023
	€	€
At 1 January 2024	(82,816)	(76,316)
Loss for the financial year	(523)	(6,500)
	<u> </u>	<u> </u>
At 31 December 2024	<u><u>(83,339)</u></u>	<u><u>(82,816)</u></u>

9. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 31 December 2024.

10. RELATED PARTY TRANSACTIONS

In accordance with FRS 102, the group avails of the exemption available whereby subsidiaries, 100% of whose voting rights are controlled within the group, do not have to disclose transactions with other group companies and interests of the group qualifying as related parties.

11. PARENT COMPANY

The company regards Abrakebabra Investments Limited as its parent company.

The company's ultimate parent undertaking is Abrakebabra Investments Limited. Abrakebabra Investments Limited is owned 100% by Graeme Beere. The address of Abrakebabra Investments Limited 2060 Castle Drive, Citywest Business Campus, City West Road, Dublin 24.

Abrakebabra Investments Limited is regarded as as both the controlling party and the ultimate controlling party.

The parent of the smallest and largest group in which the results are consolidated is Abrakebabra Investments Limited, a company incorporated in the Republic of Ireland with a registered office at 2060 Castle Drive, Citywest Business Park, City West Road, Dublin 24.

12. POST-BALANCE SHEET EVENTS

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

13. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 20 November 2025.

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS
OF ABRAKEBABRA HOLDINGS LTD
PURSUANT TO SECTION 356(2) OF THE COMPANIES ACT 2014

'We have examined:

- (i) the abridged financial statements for the financial year ended 31 December 2024 on pages 8 to 12 which the directors of Abrakebabra Holdings Ltd propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.'

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors


It is your responsibility to prepare abridged financial statements which comply with the section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).



Celine Donnelly
for and on behalf of
Strata Audit
Statutory Audit Firm
3 Harmony Court
Harmony Row
Dublin 2

20 November 2025