

**OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014**

Company Name: Yeomantix Holdings Limited
Company Number: 649386
Financial Year: YEAR ENDED 30 JUNE 2025

CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Peter O'Leary
Director

Date: 26 March 2026

Anthony O'Leary
Secretary

Date: 26 March 2026

YEOMANTIX HOLDINGS LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Company Registration No. 649386 (Republic of Ireland)

YEOMANTIX HOLDINGS LIMITED

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YEOMANTIX HOLDINGS LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

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 Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 that 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. 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' declaration on unaudited financial statements

In relation to the financial statements which comprise the profit and loss account, the balance sheet and the related notes:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Moore, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year ended 30 June 2025.

On behalf of the board

Anthony O'Leary
Director

Peter O'Leary
Director

Date: 26 March 2026

YEOMANTIX HOLDINGS LIMITED**BALANCE SHEET****AS AT 30 JUNE 2025**

	Notes	2025 €	€	2024 €	€
Fixed assets					
Investment properties	6	4,634,251		4,495,474	
Current assets					
Debtors	7	7,775		22,274	
Cash at bank and in hand		104,230		49,843	
		<u>112,005</u>		<u>72,117</u>	
Creditors: amounts falling due within one year	8	<u>(566,183)</u>		<u>(317,512)</u>	
Net current liabilities		<u>(454,178)</u>		<u>(245,395)</u>	
Total assets less current liabilities		4,180,073		4,250,079	
Creditors: amounts falling due after more than one year	9	<u>(5,086,284)</u>		<u>(5,382,681)</u>	
Net liabilities		<u>(906,211)</u>		<u>(1,132,602)</u>	
Capital and reserves					
Called up share capital presented as equity		300		300	
Profit and loss reserves	10	<u>(906,511)</u>		<u>(1,132,902)</u>	
Total equity		<u>(906,211)</u>		<u>(1,132,602)</u>	

We, as directors of Yeomantix Holdings Limited, state that:

(a) the company is availing itself of the exemption from audit provided for by Chapter 15 of Part 6 of the Companies Act 2014;

(b) the company is availing itself of the exemption on the grounds that section 358 is complied with;

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and

(d) the directors acknowledge the obligations of the company, under the Companies Act 2014, to:

(i) 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 year; and

(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

(e) the company has relied on the specified exemption relating to the preparation of abridged financial statements 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.

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

YEOMANTIX HOLDINGS LIMITED

BALANCE SHEET (CONTINUED)

AS AT 30 JUNE 2025

The financial statements were approved by the board of directors and authorised for issue on 26 March 2026 and are signed on its behalf by:

Anthony O'Leary
Director

Peter O'Leary
Director

YEOMANTIX HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 General Information

Company information

Yeomantix Holdings Limited is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is Limekiln Lodge, Carrigaline Road, Crosshaven, Co. Cork. and its company registration number is 649386. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Statement of Compliance

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

Currency

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

2 Accounting policies

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

2.1 Basis of preparation

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

2.2 Going concern

These financial statements are prepared on the going concern basis. The directors have a reasonable expectation that the company will continue in operational existence for the foreseeable future. However, the directors are aware of certain material uncertainties which may cause doubt on the company's ability to continue as a going concern.

We draw your attention to the Balance Sheet in the financial statements which indicate material uncertainties due to the net liability position of the company which may cause doubt on the company's ability to continue as a going concern however the directors have confirmed they anticipate the company will continue to generate sufficient turnover to ensure the continued viability of the company.

2.3 Turnover

Turnover is recognised at the fair value of the rental income received in the normal course of business, and is shown net of VAT and other sales related taxes.

Rental income is recognised based on the lease agreements in place and the period of time the tenant has occupied the property.

2.4 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. Changes in fair value are recognised in profit or loss when appropriate.

YEOMANTIX HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

2 Accounting policies

(Continued)

2.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

2.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

YEOMANTIX HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

2 Accounting policies

(Continued)

2.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

3 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The directors are of the view that there are no judgements (apart from those involving estimates) in applying their accounting policies that have had a significant effect on amounts recognised in the financial statements.

4 Employees

	2025	2024
	Number	Number
Total	3	3
	<u> </u>	<u> </u>

5 Directors' remuneration

	2025	2024
	€	€
Remuneration for qualifying services	55,223	52,000
	<u> </u>	<u> </u>

YEOMANTIX HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

6 Investment property

	2025
	€
Cost	
At 1 July	4,495,474
Capital improvements	138,777
	<u>4,634,251</u>
At 30 June	<u><u>4,634,251</u></u>

Investment property relates to Lough Mahon House, Blackrock, Cork and The Glen, Crosshaven. The properties were purchased at the open market value price which was provided by an independent auctioneer and subsequently agreed with the vendor.

7 Debtors

	2025	2024
	€	€
Amounts falling due within one year:		
Other debtors	6,215	20,714
Prepayments	1,560	1,560
	<u>7,775</u>	<u>22,274</u>
	<u><u>7,775</u></u>	<u><u>22,274</u></u>

8 Creditors: amounts falling due within one year

	2025	2024
Notes	€	€
Other borrowings	297,156	216,000
Deferred income	1,579	-
Other creditors including tax and social insurance	12,185	3,175
Accruals	255,263	98,337
	<u>566,183</u>	<u>317,512</u>
	<u><u>566,183</u></u>	<u><u>317,512</u></u>

9 Creditors: amounts falling due after more than one year

	2025	2024
Notes	€	€
Other borrowings	5,086,284	5,382,681
	<u>5,086,284</u>	<u>5,382,681</u>
	<u><u>5,086,284</u></u>	<u><u>5,382,681</u></u>

The long-term loans are secured by fixed charges over the investment properties owned by the company.

The long-term loan was received from Afterdeck Holdings Limited.

YEOMANTIX HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

10 Profit and loss reserves

	2025	2024
	€	€
At the beginning of the year	(1,132,902)	(1,326,866)
Profit for the year	226,391	193,964
	<u>(906,511)</u>	<u>(1,132,902)</u>

11 Events after the reporting date

No matters or circumstances have arisen since the end of the financial period which significantly affected or may significantly affect the operations of the company, the results of those operations or the assets, liabilities and financial position of the entity.

12 Related party transactions

	2025	2024
	€	€
Key management personnel	224	400
	<u>224</u>	<u>400</u>

Other information

The company director Mr. Peter O'Leary is an employee of O'Leary Insurances (Cork) Limited. O'Leary Insurances (Cork) Limited has entered into a lease agreement to lease the Blackrock property from Yeomantix Holdings Limited.

13 Ultimate controlling party

Nicholas O'Leary, Peter O'Leary and Robert O'Leary are considered by the directors to be the company's ultimate controlling party as they hold 100% of the ordinary share capital of the company.

14 Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 26 March 2026