

EYOC Limited

Directors' report and financial statements for the
financial year ended 27 June 2025

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
for the financial year ended 27 June 2025

TABLE OF CONTENTS	<i>PAGE</i>
COMPANY INFORMATION	2
DIRECTORS' REPORT	3
DIRECTORS' RESPONSIBILITY STATEMENT	5
INDEPENDENT AUDITOR'S REPORT	6
STATEMENT OF COMPREHENSIVE INCOME	10
STATEMENT OF CHANGES IN EQUITY	11
STATEMENT OF FINANCIAL POSITION	12
STATEMENT OF CASH FLOWS	13
NOTES TO THE FINANCIAL STATEMENTS	14

COMPANY INFORMATION

DIRECTORS
Eoin MacManus
Frank O'Keeffe
Michael McKerr
Colin Ryan

SECRETARY
Suzanne Tucker

REGISTERED OFFICE
Block 1,
Harcourt Centre,
Harcourt Street,
Dublin 2.

AUDITORS
Crowe Ireland,
40 Mespil Road
Dublin 4

REGISTERED NUMBER
328979

DIRECTORS' REPORT
for the financial year ended 27 June 2025

The directors present herewith their report and audited financial statements for the financial year ended 27 June 2025.

PRINCIPAL ACTIVITY

The principal activity of the company is that of a holding company.

RESULTS

The statement of comprehensive income and the balance sheet for the financial year ended 27 June 2025 are set out on pages 10 and 12.

The company does not intend trading in the foreseeable future.

RESEARCH AND DEVELOPMENT

The company did not engage in research and development during the financial year.

POST BALANCE SHEET EVENTS

There have been no significant post balance sheet events affecting the company since the financial year end.

FUTURE DEVELOPMENTS

There are no material future changes anticipated in the business of the company at this time.

POLITICAL DONATIONS

There have been no political donations made throughout the financial year.

PRINCIPAL RISKS AND UNCERTAINTIES

Due to lack of trade no principal risks or uncertainties exist.

DIRECTORS, SECRETARY AND THEIR INTEREST IN SHARES

The names of the persons who were directors and secretary at any time during the financial year ended 27 June 2025 are set out on page 2. Except where indicated they served as directors and secretary for the entire financial year. In accordance with the Articles of Association, the directors are not required to retire by rotation.

DIRECTORS' REPORT

for the financial year ended 27 June 2025 (continued)

DIRECTORS, SECRETARY AND THEIR INTERESTS (Continued)

The interests of directors in the shares of the company at the beginning and end of the financial year were as follows:

Eoin MacManus	1 share of €1.27
Frank O'Keeffe	1 share of €1.27
Colin Ryan	1 share of €1.27

No other directors nor the company secretary held any interest in the shares of the company.

ACCOUNTING RECORDS

The directors are responsible for ensuring that adequate accounting records, as outlined in sections 281 to 285 of the Companies Act 2014, are kept by the company. To achieve this, the directors have professionally qualified accounting personnel who report to the board and ensure that the requirements are complied with.

These accounting records are maintained at the company's registered office which is Block 1, Harcourt Centre, Harcourt Street, Dublin 2.

GOING CONCERN

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 adopt the going concern basis in preparing the financial statements.

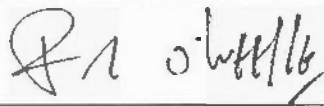
AUDITORS

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- So far as the director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- The director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The auditors, Crowe Ireland, have expressed their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act, 2014.

On behalf of the Directors



Name: Frank O'Keeffe.
Director

Date: 5 February 2026.



Name: Eoin MacManus
Director

Date: 5/2/26

DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 27 June 2025

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

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "*The Financial Reporting Standard applicable in the UK and Republic of Ireland*" (Generally Accepted Accounting Practice in Ireland). 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.

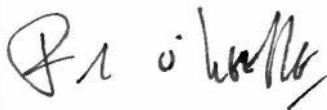
In preparing these financial statements, the directors are required to:

- Select suitable accounting policies 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 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.

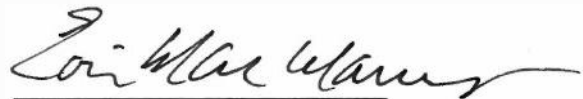
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with 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.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

On behalf of the Directors



Name: Frank O'Keeffe
Director



Name: Eoin MacManus
Director

Date: 5 February 2026.

Date: 5/2/26

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EYOC LIMITED

Report on the audit of the financial statements

Opinion

We have audited the financial statements of EYOC Limited ('the Company') for the year ended 27 June 2025, which comprise the Statement of Comprehensive Income, the Statement of Changes in Equity, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including the summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish Law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 27 June 2025 and of its result and cash flows for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 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 ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard 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 directors' 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 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EYOC LIMITED (Continued)

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 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

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider 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 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 are not made. 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 on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EYOC LIMITED (Continued)

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, 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 Auditors' 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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 of 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 Auditors' 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 Auditors' 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EYOC LIMITED (Continued)

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

This report is made solely to the Company's members 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 members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members for our audit work, for this report, or for the opinions we have formed.

Signed by



for and on behalf of

Crowe Ireland

Chartered Accountants and Statutory Audit Firm

40 Mespil Road

Dublin 4

Date: 20 February 2026

STATEMENT OF COMPREHENSIVE INCOME
for the financial year ended 27 June 2025

The company did not trade during the financial year and the preceding financial year. The company did not earn income nor incur expenditure during the financial year. Consequently, the company made neither a profit nor a loss during the financial year and the preceding financial year.

There was no other comprehensive income arising in either financial year.

The notes on pages 14 to 16 form part of the financial statements.

STATEMENT OF CHANGES IN EQUITY
for the financial year ended 27 June 2025

	<i>Share capital</i> €	<i>Total equity</i> €
At 1 July 2023	147	147
Profit/loss for the financial year ended 28 June 2024	-	-
Shares issued in financial year	27	27
	<hr/>	<hr/>
At 28 June 2024	174	174
	<hr/>	<hr/>
Profit/loss for the financial year ended 27 June 2025	-	-
Shares issued in financial year	9	9
	<hr/>	<hr/>
At 27 June 2025	183	183
	<hr/> <hr/>	<hr/> <hr/>

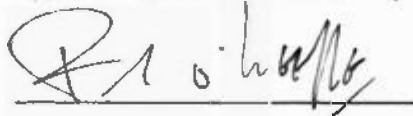
The notes on pages 14 to 16 form part of the financial statements.

EYOC LIMITED

STATEMENT OF FINANCIAL POSITION
at 27 June 2025

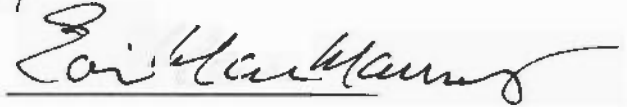
ASSETS EMPLOYED	Note	2025 €	2024 €
CURRENT ASSETS			
Debtors	5	<u>183</u>	<u>174</u>
FINANCED BY			
CAPITAL AND RESERVES			
Called up share capital	6	<u>183</u>	<u>174</u>

Approved by the directors on



Name: Frank O'Keeffe
Director

5 February 2026



Name: Eoin MacManus
Director

The notes on pages 14 to 16 form part of the financial statements.

STATEMENT OF CASH FLOWS
for the financial year ended 27 June 2025

The company did not trade on its own account during the financial year, nor during the preceding financial year and it received no cash inflows nor incurred any cash outflows. Consequently, during the financial year the company did not earn any net cash flows from operating, financing or investing activities.

The opening and closing balances of cash at bank and on hand in the balance sheet remain at €Nil.

The notes on pages 14 to 16 form part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 27 June 2025

1. GENERAL INFORMATION

These financial statements comprising the Statement of Comprehensive Income, the Statement of Changes in Equity, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the individual financial statements of EYOC (Registered number - 328979) for the financial year ended 27 June 2025. The address of the registered office is given on the company information page and the nature of the company's operations and its principal activities are set out in the Directors' Report.

2. ACCOUNTING POLICIES

The following principal accounting policies have been applied:

(a) *Statement of compliance*

EYOC Limited a limited liability company incorporated in the Republic of Ireland. The registered office is Block 1, Harcourt Centre, Harcourt Street, Dublin 2.

The company's financial statements have been prepared in accordance with applicable accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland, including FRS 102 "*The Financial Reporting Standard applicable in the UK and Republic of Ireland*" and Irish statute comprising of the Companies Act 2014 (Generally Accepted Accounting Practice in Ireland).

(b) *Basis of preparation*

The financial statements have been prepared on a going concern basis. The financial statements are stated in euro (€) and are rounded to the nearest euro. The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards issued by the Financial Reporting Council, as promulgated by the Institute of Chartered Accountants in Ireland and Irish law.

(c) *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 substantively enacted at the balance sheet date.

3. EXPENSES

The company has not traded since incorporation. Any expenses have been met by the promoters. None of the directors received any fees or other emoluments in respect of the financial year.

4. TAXATION

No corporation tax liability arises as the company did not trade and had no taxable income during the financial year.

NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 27 June 2025 (Continued)

5.	DEBTORS	2025	2024
		€	€
	Other debtors (<i>note 6</i>)	183	174

Debtors are amounts outstanding for issued share capital. These are non-interest bearing and receivable on demand .

6.	CALLED UP SHARE CAPITAL	2025	2024
		€	€
	<i>Authorised:</i>		
	100,000 A convertible shares of €1.27 each	127,000	127,000
	10 B redeemable shares of €1.27 each	13	13
	899,990 ordinary shares of €1.27 each	1,142,987	1,142,987
	1,000,000 authorised shares of €1.27 each	1,270,000	1,270,000
	<i>Issued share capital:</i>		
	143 (2024: 136) A convertible shares of €1.27 each	182	173
	1 B redeemable share of €1.27	1	1
	144 issued shares of €1.27 each	183	174

During the year 7 new A convertible shares were allotted to the new Directors to allow participation in the management of the company.

The holders of A Convertible shares shall not be entitled to receive notice of any general meetings of the company or attend any general meetings of the company or speak or vote on any resolution proposed at any general meetings of the company. The holders of A Convertible shares shall be entitled to payment of dividend. The holders of A Convertible shares shall have the right on the winding up of the company to the repayment of the capital and shall be entitled to the rights to participate in profits or assets of the company.

The holders of B Redeemable shares shall be entitled to receive notice of any general meetings of the company, attend any general meetings of the company and speak or vote on any resolution proposed at any general meetings of the company. The holders of B Redeemable shares shall not be entitled to payment of dividend. The holders of B Redeemable shares shall not have the rights on the winding up of the company to the repayment of the capital other than to receive the amount paid upon the B Redeemable shares (including any share premium) and shall not be entitled to the rights to participate in profits or assets of the company.

NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 27 June 2025 (Continued)

7. ULTIMATE PARENT COMPANY

The ultimate parent company of EYOC Limited is EY Europe SCRL, an entity incorporated in Brussels.

8. RELATED PARTIES

The company is a wholly owned subsidiary of EY Europe SCRL and has taken advantage of the exemption conferred by Section 33 of FRS 102 'Related party disclosures' not to disclose transactions with EY Europe SCRL or other wholly owned subsidiaries within the group.

Included within other debtors is €1.27 due from each of Eoin MacManus, Frank O'Keeffe and Colin Ryan, who are directors of the company.

9. CAPITAL COMMITMENTS

The company had no capital commitments at the financial year end (2024: €Nil).

10. CONTINGENT LIABILITIES

The company had no contingent liabilities at the financial year end (2024: €Nil).

11. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved and authorised the financial statements for issue on 05 February 2026.