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ROI FRS 102 Test trading a » s FRS102	<>	ROI FRS 102 Test trading as » FRS102
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Annual Report and Consol » idated Financial Statements	<>	Annual Report and Consoli » dated Financial Statements
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for the Financial Y » ear Ended 30 June 2024	<>	for the Financial Year » Ended 31 December 2024
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» 2 Test » FRS102 » formation Chairman Chief executive Directors	ROI FRS 10 = trading as Company In	» 2 Test » FRS102 » formation Chairman Chief executive Directors
CHARIMAN TEST Chief executive CHARIMAN TEST		CHARIMAN TEST Chief executive CHARIMAN TEST

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Company secretary	SEC AND DIRECTOR A B SECRETARY TEST		Company secretary	SEC AND DIRECTOR A B SECRETARY TEST
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Solicitors	SOLICITOR ADDRESS 1 ADDRESS 2 ADDRESS 3 CITY REGION POST CODE 123		Solicitors	SOLICITOR ADDRESS 1 ADDRESS 2 ADDRESS 3 CITY REGION POST CODE 123
Bankers	BANK BRANCH ADDRESS ADDRESS2 TEST CITY DEVON EX2 9AX		Bankers	BANK BRANCH ADDRESS ADDRESS2 TEST CITY DEVON EX2 9AX
Auditors	AUDIT AUDITOR AUDITOR ADDRESS 1 ADDRESS 2 ADDRESS 3 CITY REGION POST CODE 123		Auditors	AUDIT AUDITOR AUDITOR ADDRESS 1 ADDRESS 2 ADDRESS 3 CITY REGION POST CODE 123
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» Directors' Report for the Fina ncial Year Ended 30 June 2024		<>	» Directors' Report for the Financ ial Year Ended 31 December 2024	
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» The directors present their report and the con solidated financial statements for the year ended 30 June 2024.		<>	» The directors present their report and the con solidated financial statements for the year ended 31 December 2024.	
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Incorporation Click here to enter data The company was incorporated on 4 September 20			Incorporation Click here to enter data The company was incorporated on 4 September 20	

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» 14 and commenced trading on 18 September 201 » 4 Change of company name Click here to enter data The company changed its name from former compa » ny name to ROI FRS 102 Test effective from 1 » 4 July 2020. NAME CHANGE BECAUSE OF MERGER.		» 14 and commenced trading on 18 September 201 » 4 Change of company name Click here to enter data The company changed its name from former compa » ny name to ROI FRS 102 Test effective from 1 » 4 July 2020. NAME CHANGE BECAUSE OF MERGER.
Page 2 » OI FRS 102 Test » rading as FRS102 Directors' Report for the F » inancial Year Ended 30 June 2024	+ -	
Principal activity Click here to enter data The principal activity of the company is PRINC » IPAL ACTIVITY Avoid sugary drinks and snacks Tooth decay is caused by consuming too many su » gary foods and drinks too often, says Public » Health England.	=	Principal activity Click here to enter data The principal activity of the company is PRINC » IPAL ACTIVITY Avoid sugary drinks and snacks Tooth decay is caused by consuming too many su » gary foods and drinks too often, says Public » Health England.
"Unless this lifestyle issue is addressed, the » re is a much higher risk of further tooth de » cay in permanent adult teeth and throughout later life," it warns.	< >	"Unless this lifestyle issue is addressed, the » re is a much higher risk of further tooth de » cay in permanent adult teeth and throughout later life," it warns.
Try to keep foods and drinks containing sugar » to mealtimes only, says the British Nutritio » n Foundation. "The more often your toddler has sugary foods » or drinks, the more likely they are to get t » ooth decay (dentists recommend that children should have sugar-cont » aining foods and drinks no more than four ti » mes a day)."	=	Try to keep foods and drinks containing sugar » to mealtimes only, says the British Nutritio » n Foundation. "The more often your toddler has sugary foods » or drinks, the more likely they are to get t » ooth decay (dentists recommend that children should have sugar-cont » aining foods and drinks no more than four ti » mes a day)."
It says foods containing sugar, including swee » ts, jam, cakes, biscuits, puddings and ice-c » ream, should not be given too often and should be kept to mealtimes only » .	< >	It says foods containing sugar, including swee » ts, jam, cakes, biscuits, puddings and ice-c » ream, should not be given too often and should be kept to mealtime » s only.
"Dried fruit can also be damaging to teeth so » again try to give it at mealtimes rather tha » n inbetween meals."	=	"Dried fruit can also be damaging to teeth so » again try to give it at mealtimes rather tha » n inbetween meals."
And NHS Choices suggests offering snacks such » as fruit and raw vegetables, including tange » rines, bananas, pieces of cucumber or carrot sticks. Other good snack » s include toast, rice cakes and plain popcor » n, it says.	< >	And NHS Choices suggests offering snacks such » as fruit and raw vegetables, including tange » rines, bananas, pieces of cucumber or carrot sticks. Other goo » d snacks include toast, rice cakes and plain » popcorn, it says.

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"Sugary fruit juice drinks aimed at very young » children are simply not necessary and should » be avoided," says Mel Wakeman, nutrition expert at Birmingham City U » niversity. "Water and milk for the under-thr » ees are the best choice."	<>	"Sugary fruit juice drinks aimed at very young » children are simply not necessary and should » be avoided," says Mel Wakeman, nutrition expert at Birmingham Ci » ty University. "Water and milk for the under » -threes are the best choice."
Public Health England says sugary drinks should » be avoided. "Breast-feeding provides the best nutrition fo » r babies, and the best drinks for young chil » dren aged one to two are full-fat milk and water and from two years old » , semi-skimmed milk and water as long as the » y are a good eater." Do not add sugar to weaning foods or drinks, t » he health body adds.	=	Public Health England says sugary drinks should » be avoided. "Breast-feeding provides the best nutrition fo » r babies, and the best drinks for young chil » dren aged one to two are full-fat milk and water and from two years old » , semi-skimmed milk and water as long as the » y are a good eater." Do not add sugar to weaning foods or drinks, t » he health body adds.
	-+	» Page 2 ROI » FRS 102 Test tra » ding as FRS102 Directors' Report for the Financial » Year Ended 31 December 2024
Directors of the group Click here to enter data The directors, who held office at any time dur » ing the financial year, were as follows: CHARIMAN TEST - Chairman SEC AND DIRECTOR A B - Company secretary and d » irector	=	Directors of the group Click here to enter data The directors, who held office at any time dur » ing the financial year, were as follows: CHARIMAN TEST - Chairman SEC AND DIRECTOR A B - Company secretary and d » irector
» Page 3 RO » I FRS 102 Test tr » ading as FRS102 Directors' Report for the Fin » ancial Year Ended 30 June 2024	+ -	
Results and dividends Click here to enter data The results of the year's trading, the financi » al position of the group and the transfer to » reserves are shown in the annexed financial statements. The group's profit for the year, before taxati » on, amounted to €595,539 (2023 - €992,565). The directors recommend a final dividend of €1 » ,235.00 (2023 - €1,236.00) per share which a	=	Results and dividends Click here to enter data The results of the year's trading, the financi » al position of the group and the transfer to » reserves are shown in the annexed financial statements. The group's profit for the year, before taxati » on, amounted to €595,539 (2023 - €992,565). The directors recommend a final dividend of €1 » ,235.00 (2023 - €1,236.00) per share which a

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» mounts to a total		» mounts to a total
payment of €1,237.00 (2023 - €1,238.00) for th » e shares in issue. This dividend has not bee » n accrued in the balance sheet. An interim dividend of €1,233 (2023 - € » 1,234) per share, was paid in the year.	<>	payment of €1,237.00 (2023 - €1,238.00) for th » e shares in issue. This dividend has not bee » n accrued in the balance sheet. An interim dividend of €1,233 (» 2023 - €1,234) per share, was paid in the ye » ar.
Business review Fair review of the business Click here to enter data Brush teeth twice a day	=	Business review Fair review of the business Click here to enter data Brush teeth twice a day
Thorough brushing for two minutes, twice a day » , once before bed, will help to prevent toot » h decay, says the British Nutrition Foundation.	<>	Thorough brushing for two minutes, twice a day » , once before bed, will help to prevent toot » h decay, says the British Nutrition Foundation.
Advice from Public Health England is to: Start brushing children's teeth as soon as the » first tooth appears and supervise their too » th brushing until they are seven or eight years old. Brush children's tee » th twice daily, including just before bed, u » sing a fluoride toothpaste From the age of three, use only a pea-sized am » ount of fluoride toothpaste and for younger » children just a smear Use only sugar-free medicines if possible	=	Advice from Public Health England is to: Start brushing children's teeth as soon as the » first tooth appears and supervise their too » th brushing until they are seven or eight years old. Brush children's tee » th twice daily, including just before bed, u » sing a fluoride toothpaste From the age of three, use only a pea-sized am » ount of fluoride toothpaste and for younger » children just a smear Use only sugar-free medicines if possible
NHS Choices advises parents to always ask if a » sugar-free medicine is available and remind » their doctor about this if they are being given a prescription for their » child.	<>	NHS Choices advises parents to always ask if a » sugar-free medicine is available and remind » their doctor about this if they are being given a prescription fo » r their child.
Impact from the risks related to the Covid-19 » pandemic Click here to enter data Advice from Public Health England is to: The group's key financial and other performanc » e indicators during the year were as follows » : Click here to enter data	=	Impact from the risks related to the Covid-19 » pandemic Click here to enter data Advice from Public Health England is to: The group's key financial and other performanc » e indicators during the year were as follows » : Click here to enter data
Financial KPIs » » Unit » 2024 2023 KPI » 1 » 2.00 3.00	<>	Financial KPIs » » Unit » 2024 2023 KPI » 1 » 2.00 3.00
The group's key financial and other performanc » e indicators during the year were as follows » : Click here to enter data	=	The group's key financial and other performanc » e indicators during the year were as follows » : Click here to enter data

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Financial KPIs	<>	Financial KPIs
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Directors' Report for the Financial Year Ended 30 June 2024	<>	Directors' Report for the Financial Year Ended 31 December 2024
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NON FINANCIAL KPIs	<>	NON FINANCIAL KPIs
"Quarrels, and the desolate cries of street hawkers, and the shouts of children chasing-orange-peel over the cobbles, and at night loud singing and the sour reek of the refuse carts, made up the atmosphere of the street... Poverty is what I'm writing about and I had my first contact with poverty in this slum."		"Quarrels, and the desolate cries of street hawkers, and the shouts of children chasing-orange-peel over the cobbles, and at night loud singing and the sour reek of the refuse carts, made up the atmosphere of the street... Poverty is what I'm writing about and I had my first contact with poverty in this slum."
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Principal risks and uncertainties Click here to enter data PRINCIPAL RISK AND UNCERTAINTIES		Principal risks and uncertainties Click here to enter data PRINCIPAL RISK AND UNCERTAINTIES
But poverty hasn't left Paris - she's simply changed address. She may not look quite the same as she did in the 1920s but if Orwell were to meet her again on these streets, he'd know her straight away. And I doubt he'd find her greatly changed...	<>	But poverty hasn't left Paris - she's simply changed address. She may not look quite the same as she did in the 1920s but if Orwell were to meet her again on these streets, he'd know her straight away. And I doubt he'd find her greatly changed...
	=	
Impact from the risks related to the Covid-19 pandemic Click here to enter data Advice from Public Health England is to: Financial instruments Objectives and policies Click here to enter data FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES		Impact from the risks related to the Covid-19 pandemic Click here to enter data Advice from Public Health England is to: Financial instruments Objectives and policies Click here to enter data FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES
Poverty came knocking on Claudine's door five years ago when she was made redundant. She leans in close to me as she talks, her right hand often rising to her	<>	Poverty came knocking on Claudine's door five years ago when she was made redundant. She leans in close to me as she talks, her right hand often rising to her

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» mouth as if it wants to censor the words tha » t her lips keep forming . "Tomber dans la misere" (falling into misery), » is the phrase she whispers most and I notic » e her breath is sour like someone who diets or skips meals.		» o her mouth as if it wants to censor the wor » ds that her lips keep forming . "Tomber dans la misere" (falling into » misery), is the phrase she whispers most an » d I notice her breath is sour like someone who diets or skips meals.
	=	
"We don't eat lunch," she tells me. "It's just » my little way of economising." She nods dow » n to her bulging shopping caddy. "It's enough for my family's dinner," s » he says, "but not enough for two meals a day » ."	<>	"We don't eat lunch," she tells me. "It's just » my little way of economising." She nods dow » n to her bulging shopping caddy. "It's enough for my family's d » inner," she says, "but not enough for two me » als a day."
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Directors' Report for the Financi » al Year Ended 30 June 2024	<>	Directors' Report for the Financial » Year Ended 31 December 2024
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Price risk, credit risk, liquidity risk and ca » sh flow risk Click here to enter data PRICE RISK, CREDIT RISK AND CASH FLOW RISK Shame		Price risk, credit risk, liquidity risk and ca » sh flow risk Click here to enter data PRICE RISK, CREDIT RISK AND CASH FLOW RISK Shame
Claudine and I are sitting in a big warehouse » in the north of Paris, which serves as a foo » d distribution centre for the city's chronically poor. It reminds me of the » sort of indoor market you find in the less s » alubrious quarters of former Soviet states - mountains of unbranded pasta a » nd rice piled on tables, misshapen, anaemic- » looking vegetables wilting in crates, biscuits and chocolate wrap » ped in such bland, stark white paper, that n » ot even a child could be excited by its contents.	<>	Claudine and I are sitting in a big warehouse » in the north of Paris, which serves as a foo » d distribution centre for the city's chronically poor. It reminds me of » the sort of indoor market you find in the le » ss salubrious quarters of former Soviet states - mountains of unbranded » pasta and rice piled on tables, misshapen, a » naemic-looking vegetables wilting in crates, biscuits and cho » colate wrapped in such bland, stark white pa » per, that not even a child could be excited by its contents.
	=	
We watch the steady line of people, Europeans, » Maghrebians and West Africans, methodically » trudging from table to table, collecting their rations and stuffin » g them quickly into a pram hood or caddy. De » spite the animated	<>	We watch the steady line of people, Europeans, » Maghrebians and West Africans, methodically » trudging from table to table , collecting their rations and s » tuffing them quickly into a pram hood or cad » dy. Despite the animated
cheerfulness of the staff, I notice not one of » the customers meets their eye as they take	=	cheerfulness of the staff, I notice not one of » the customers meets their eye as they take

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» the food parcels.		» the food parcels.
Shame, Claudine - who is French - tells me, is » what links everyone here. She's told no-one » that her weekly shop is a hand-out and she doubts anyone else here has a » dmitted it either.	<>	Shame, Claudine - who is French - tells me, is » what links everyone here. She's told no-one » that her weekly shop is a hand-out and she doubts anyone else here » has admitted it either.
The secrecy that's attached to poverty is one » of the first things that struck Orwell. "From the start," he wrote, "it tangles you in » a net of lies and even with the lies you ca » n hardly manage it."	=	The secrecy that's attached to poverty is one » of the first things that struck Orwell. "From the start," he wrote, "it tangles you in » a net of lies and even with the lies you ca » n hardly manage it."
Milly is fighting poverty with a fierce, indig » nant energy. A bilingual secretary from Came » roon, she is immaculately dressed and has the practised deportment of a » society debutante.	<>	Milly is fighting poverty with a fierce, indig » nant energy. A bilingual secretary from Came » roon, she is immaculately dressed and has the practised dep » ortment of a society debutante.
In the drop-in centre where I meet her, she lo » oks decidedly out of place next to the dusty » , weary figures that are slumped beside her. Appearances, she tells me, » are everything if one is to cling on to one » 's dignity. She agrees to	=	In the drop-in centre where I meet her, she lo » oks decidedly out of place next to the dusty » , weary figures that are slumped beside her. Appearances, she tells me, » are everything if one is to cling on to one » 's dignity. She agrees to
talk to me but only in a private room so that » the other people here won't realise that her » situation is as bad as theirs . When the door closes she tells me that she's h » omeless and last night she slept on a verand » a.	<>	talk to me but only in a private room so that » the other people here won't realise that her » situation is as bad as theirs . When the door closes she tells me that » she's homeless and last night she slept on » a veranda.
Milly is facing deportation. She came here leg » ally but after she fell ill and had to stop » working, her carte de sejour - the papers that allow her to stay and work in » France - were revoked. She admits that she i » s homesick but is terrified to return to Cameroon empty-handed. I ask her » if her family know she's homeless and she th » rows her hands up in the air and rolls her eyes in horror.	<>	Milly is facing deportation. She came here leg » ally but after she fell ill and had to stop » working, her carte de sejour - the papers that allow her to stay and » work in France - were revoked. She admits t » hat she is homesick but is terrified to return to Cameroon empty-hande » d. I ask her if her family know she's homele » ss and she throws her hands up in the air and rolls her eyes in horr » or.
"It would kill them," she tells me. "They woul » d drop down dead with shame." Employment of disabled persons Click here to enter data POLICY FOR THE EMPLOYMET OF DISABLED PERSONS Employee involvement Click here to enter data DESCRIPTION OF EMPLOYEE INVOMEENT	=	"It would kill them," she tells me. "They woul » d drop down dead with shame." Employment of disabled persons Click here to enter data POLICY FOR THE EMPLOYMET OF DISABLED PERSONS Employee involvement Click here to enter data DESCRIPTION OF EMPLOYEE INVOMEENT
Page 6	<>	

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Directors' Report for the Financi » al Year Ended 30 June 2024	<>	Directors' Report for the Financi » al Year Ended 31 December 2024
Environmental matters Click here to enter data ENVIRONMENTAL MATTER When I meet Modi from Mali, he looks as if he » might drop down dead with fatigue. Like Orwe » ll, Modi is a	=	Environmental matters Click here to enter data ENVIRONMENTAL MATTER When I meet Modi from Mali, he looks as if he » might drop down dead with fatigue. Like Orwe » ll, Modi is a
plongeur, a washer-upper in a big restaurant a » nd he works six days a week, 12 hours a day » cleaning pots and pans.	<>	plongeur, a washer-upper in a big restaurant a » nd he works six days a week, 12 hours a day » cleaning pots and pans.
	=	
When we talk in the bar of a neighbouring rest » aurant, his head keeps drooping onto his fol » ded arms and it seems to be such an effort for him to articulate his wo » rds that he either slurs them all together i » n a gluey, glottal jumble, or shoots out small phrases in tiny bursts of ene » rgy that fizzles out before the last word has » been formed.	<>	When we talk in the bar of a neighbouring rest » aurant, his head keeps drooping onto his fol » ded arms and it seems to be such an effort for him to articulate his » words that he either slurs them all togethe » r in a gluey, glottal jumble, or shoots out small phrases in tiny bu » rsts of energy that fizzles out before the la » st word has been formed.
	=	
Orwell complained that when working as a plong » eur he felt as if his back were broken and h » is head "filled with hot cinders". Modi agrees that he aches all over a » nd at the end of the day he cannot feel his » feet.	<>	Orwell complained that when working as a plong » eur he felt as if his back were broken and h » is head "filled with hot cinders". Modi agrees that he aches all ov » er and at the end of the day he cannot feel » his feet.
	=	
Because rent in Paris is too expensive, he liv » es an hour's train ride outside the city. Al » though after midnight the trains are slower so it takes two hours for Mo » di to get home. He gets up at 0700 and gets » to bed at 0200. Most	=	Because rent in Paris is too expensive, he liv » es an hour's train ride outside the city. Al » though after midnight the trains are slower so it takes two hours for Mo » di to get home. He gets up at 0700 and gets » to bed at 0200. Most
plongeurs in Paris these days are either Pakis » tani or West African. I stop asking myself w » hy that is, when Modi tells me how much he is paid - just under 4 euros (£ » 3.50) an hour. He's working, of course, "on » the black".	<>	plongeurs in Paris these days are either Pakis » tani or West African. I stop asking myself w » hy that is, when Modi tells me how much he is paid - just under 4 eu » ros (£3.50) an hour. He's working, of course » , "on the black".
"The last time I had a night out," he says fli	=	"The last time I had a night out," he says fli

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» cking through a virtual diary in his brain, » "was... last year."		» cking through a virtual diary in his brain, » "was... last year."
Madame Jolivet can have as many nights out wit » h friends as she wants to - her problem is s » he's not allowed to have any nights in with them.	<>	Madame Jolivet can have as many nights out wit » h friends as she wants to - her problem is s » he's not allowed to have any nights in with them.
Social and community issues Click here to enter data SOCIAL AND COMMUNITY ISSUES	=	Social and community issues Click here to enter data SOCIAL AND COMMUNITY ISSUES
What we can say for certain is that here are o » ur ancestors clowning around, more than 100 » years ago. This is very rare for Victorian and Edwardian photographs. » Why? Because even though exposure times had » rapidly decreased across the 19th Century, photography was still » an activity primarily practised by photogra » phers rather than everyone . This was to change, and the introduction of Ko » dak's Box Brownie camera in 1900 facilitated » that change and made the snapshot possible. Still, for many people, » having one's photograph taken was a rare ev » ent before 1914 .	<>	What we can say for certain is that here are o » ur ancestors clowning around, more than 100 » years ago. This is very rare for Victorian and Edwardian photogra » phs. Why? Because even though exposure times » had rapidly decreased across the 19th Century, photography » was still an activity primarily practised b » y photographers rather than everyone . This was to change, and the int » roduction of Kodak's Box Brownie camera in 1 » 900 facilitated that change and made the snapshot possible. Still, » for many people, having one's photograph tak » en was a rare event before 1914 .
Future developments Click here to enter data LIKELY FUTURE DEVELOMENTS Research and development Click here to enter data RESEARCH AND DEVELOPMENT	=	Future developments Click here to enter data LIKELY FUTURE DEVELOMENTS Research and development Click here to enter data RESEARCH AND DEVELOPMENT
» FRS 102 Test » ng as FRS102 » Directors' Report for the » Financial Year Ended 30 June 2024	+ -	
Branches outside the State Click here to enter data BRANCHES OUTSIDE IRELAND	=	Branches outside the State Click here to enter data BRANCHES OUTSIDE IRELAND
	- +	Page 6 ROI FR » S 102 Test » g as FRS102 » Directors' Report for the Financial » Year Ended 31 December 2024
	=	

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Important adjusting events after the financial » period Click here to enter data ADJUSTING EVENTS AFTER THE REPORTING PERIOD Important-non adjusting events after the finan » cial period Click here to enter data NON ADJUSTING EVENTS AFTER THE REPORTING PERIO » D Going concern Click here to enter data GOING CONCERN STATEMENT		Important adjusting events after the financial » period Click here to enter data ADJUSTING EVENTS AFTER THE REPORTING PERIOD Important-non adjusting events after the finan » cial period Click here to enter data NON ADJUSTING EVENTS AFTER THE REPORTING PERIO » D Going concern Click here to enter data GOING CONCERN STATEMENT
What should the stylish woman be wearing this » September? The answer, according to the fash » ion magazines, is red. "Sanguineous shades hold a lethal fascination » this season," writes Vogue magazine. "More d » azzling than deadly, these reds are healthy, warm and vibrant, prov » ing fashion's heart beats strong and sure."	<>	What should the stylish woman be wearing this » September? The answer, according to the fash » ion magazines, is red. "Sanguineous shades hold a lethal fascina » tion this season," writes Vogue magazine. "M » ore dazzling than deadly, these reds are healthy, warm and vibra » nt, proving fashion's heart beats strong and » sure."
Political donations Click here to enter data During the year the group made political donat » ions of €. Individual donations to EU politi » cal parties were:	=	Political donations Click here to enter data During the year the group made political donat » ions of €. Individual donations to EU politi » cal parties were:
» » » € DONATIONS TO POLITICAL PARTIES » » » 324,234	<>	» » » € DONATIONS TO POLITICAL PARTIES » » » 324,234
The group has also contributed €12,369 to non- » EU political parties. Officers' interests Click here to enter data	=	The group has also contributed €12,369 to non- » EU political parties. Officers' interests Click here to enter data
» » » At start of year » Bought Sold » At end of year Officer € » € » € CHARIMAN TEST 4 » 5,341 54,543 » 456,453 556,337	<>	» » » At start of year » Bought Sold » At end of year Officer € » € » € CHARIMAN TEST 45,3 » 41 54,543 456,453 » 556,337
Click here to enter data OFFICERS INTERESTS Contracts with controlling shareholders Click here to enter data CONTRACTS WITH CONTROLLING SHAREHOLDERS TEST	=	Click here to enter data OFFICERS INTERESTS Contracts with controlling shareholders Click here to enter data CONTRACTS WITH CONTROLLING SHAREHOLDERS TEST

» Page 8 ROI » FRS 102 Test tradi » ng as FRS102 Directors' Report for the Fi » nancial Year Ended 30 June 2024	+ -	
Placings Click here to enter data PLACINGS TEST	=	Placings Click here to enter data PLACINGS TEST
	- +	» Page 7 ROI F » RS 102 Test tradi » ng as FRS102 Directors' Report for the Financial » Year Ended 31 December 2024
Purchase of own shares Click here to enter data	=	Purchase of own shares Click here to enter data
During the year the company purchased 10 of it » s own description of share type at a nominal » value of €123,456. The description of share type were purchased for a » consideration of €23,423 and represent 20% » of the called up share capital of that class of share. Reason for Pur » chase. The maximum percentage of called up s » hares of that class held in the period is 5%.	< >	During the year the company purchased 10 of it » s own description of share type at a nominal » value of €123,456. The description of share type were purchased f » or a consideration of €23,423 and represent » 20% of the called up share capital of that class of share. Reason f » or Purchase. The maximum percentage of calle » d up shares of that class held in the period is 5%.
Click here to enter data During the year the company disposed of 20 of » its own description of share type at a nomin » al value of €234,567. The proceeds of the disposal amounted to €12,3 » 49 and represent 5% of that class of share.	=	Click here to enter data During the year the company disposed of 20 of » its own description of share type at a nomin » al value of €234,567. The proceeds of the disposal amounted to €12,3 » 49 and represent 5% of that class of share.
The maximum number of its own shares held by t » he company during the year was 20 having a m » aximum aggregate nominal value of €234,234.	< >	The maximum number of its own shares held by t » he company during the year was 20 having a m » aximum aggregate nominal value of €234,234.
Declaration of material interest in transactio » ns testtest Accounting records The measures taken by the directors to ensure » compliance with the requirements of section » 281 to 285 of the	=	Declaration of material interest in transactio » ns testtest Accounting records The measures taken by the directors to ensure » compliance with the requirements of section » 281 to 285 of the
Companies Act 2014 with regard to keeping of a » ccounting records, are the employment of app » ropriately qualified	< >	Companies Act 2014 with regard to keeping of a » ccounting records, are the employment of app » ropriately

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accounting personnel and the maintenance of co » mputerised accounting systems. The company a » ccounting records are maintained at the company registered offic » e at:		qualified accounting personnel and the mainten » ance of computerised accounting systems. The » company accounting records are maintained at the compa » ny registered office at:
2ND FLOOR THE SENATE ABC GARDENS CITY 1 REGION 1 EX1 1UG Directors' compliance policy statement	=	2ND FLOOR THE SENATE ABC GARDENS CITY 1 REGION 1 EX1 1UG Directors' compliance policy statement
We, the directors of the group who held office » at the date of approval of these Financial » Statements are responsible for securing the group's compliance with its r » elevant obligations; and	<>	We, the directors of the group who held office » at the date of approval of these Financial » Statements are responsible for securing the group's complianc » e with its relevant obligations; and
We confirm that the following matters have bee » n done under section 225(2) in fulfilling it » s responsibilities	=	We confirm that the following matters have bee » n done under section 225(2) in fulfilling it » s responsibilities
• drawing up of a compliance policy statement » setting out the group's policies (that, in » our opinion, are appropriate to the group) respecting compliance by the » group with its relevant obligations;	<>	• drawing up of a compliance policy statement » setting out the group's policies (that, in » our opinion, are appropriate to the group) respecting compli » ance by the group with its relevant obligati » ons;
• putting in place appropriate arrangements o » r structures (that, in our opinion) are, des » igned to secure material compliance with the group's relevant obliga » tions; and • conducting a review during the financial ye » ar of any arrangements or structures that ha » ve been put in place.	=	• putting in place appropriate arrangements o » r structures (that, in our opinion) are, des » igned to secure material compliance with the group's relevant obliga » tions; and • conducting a review during the financial ye » ar of any arrangements or structures that ha » ve been put in place.
» Page 9 » ROI FRS 102 Test » trading as FRS102 Directors' Report for the Financi » al Year Ended 30 June 2024	+ -	
Audit committee statement Click here to enter data Disclosure of information to the auditor	=	Audit committee statement Click here to enter data Disclosure of information to the auditor
We, the directors of the group who held office » at the date of approval of these financial » statements as set out above each confirm, so far as we are aware, that:	<>	We, the directors of the group who held office » at the date of approval of these financial » statements as set out above each confirm, so far as we are aware, th » at:
• there is no relevant audit information of w » hich the group's auditors are unaware; and	=	• there is no relevant audit information of w » hich the group's auditors are unaware; and

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<ul style="list-style-type: none"> • we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the group's auditors are aware of that information. 		<ul style="list-style-type: none"> • we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the group's auditors are aware of that information.
	- +	<p>» Page 8</p> <p>» OI FRS 102 Test</p> <p>» rating as FRS102</p> <p>Directors' Report for the Financial Year Ended 31 December 2024</p>
<p>Reappointment of auditors</p> <p>Click here to enter data</p> <p>The independent auditors, AUDIT AUDITOR are willing to accept re-appointment in accordance with Section 383(2) of the Companies Act 2014.</p> <p>Directors' Responsibility Statement</p> <p>The directors acknowledge their responsibilities for preparing the Directors' Report and financial statements in accordance with applicable law and regulations.</p>	=	<p>Reappointment of auditors</p> <p>Click here to enter data</p> <p>The independent auditors, AUDIT AUDITOR are willing to accept re-appointment in accordance with Section 383(2) of the Companies Act 2014.</p> <p>Directors' Responsibility Statement</p> <p>The directors acknowledge their responsibilities for preparing the Directors' Report and financial statements in accordance with applicable law and regulations.</p>
<p>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'. Under Irish 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 group and the company as at the financial year end date and the profit or loss of the group and the company for that financial year and otherwise comply with the Companies Act 2014.</p>	< >	<p>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'. Under Irish 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 group and the company as at the financial year end date and the profit or loss of the group and the company for that financial year and otherwise comply with the Companies Act 2014.</p>
<p>In preparing these financial statements, the directors are required to:</p> <ul style="list-style-type: none"> • select suitable accounting policies and apply them consistently; • make judgements and accounting estimates that are reasonable and prudent; • state whether the financial statements have 	=	<p>In preparing these financial statements, the directors are required to:</p> <ul style="list-style-type: none"> • select suitable accounting policies and apply them consistently; • make judgements and accounting estimates that are reasonable and prudent; • state whether the financial statements have

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» 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		» ve been prepared in accordance with applicab » le 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.		• 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 group and the company keeps or causes to be kept adequate	=	The directors are responsible for ensuring that the group and the company keeps or causes to be kept adequate
accounting records which correctly explain and record the transactions of the group and the company, enable at any time the assets, liabilities, financial position and profit or loss of the group and 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.	<>	accounting records which correctly explain and record the transactions of the group and the company, enable at any time the assets, liabilities, financial position and profit or loss of the group and 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 group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The directors are responsible for the maintenance and integrity of the corporate and financial information included on the group's website.	=	They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The directors are responsible for the maintenance and integrity of the corporate and financial information included on the group's website.
» Page 10 » ROI FRS 102 Test » trading as FRS102 Directors' Report for the Financial Year Ended 30 June 2024	+ -	
Approved and authorised by the Board on 11 September 2024 and signed on its behalf by: Click here to enter finalisation dates Click here to enter signatories test	=	Approved and authorised by the Board on 11 September 2024 and signed on its behalf by: Click here to enter finalisation dates Click here to enter signatories test
	- +	» Page 9 » ROI FRS 102 Test

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		» trading as FRS102 Directors' Report for the Financial Year Ended 31 December 2024
..... SECRETARY TEST Company secretary SEC AND DIRECTOR A B Company secretary and director	= SECRETARY TEST Company secretary SEC AND DIRECTOR A B Company secretary and director
» Page 11	<>	» Page 10
» ROI FRS 102 Test	=	» ROI FRS 102 Test
» trading as FRS102	<>	» trading as FRS102
	=	
Independent Auditor's Report to the » Members of ROI FRS 102 Test	<>	Independent Auditor's Report to the M » embers of ROI FRS 102 Test
Qualified opinion We were engaged to audit the financial statements of ROI FRS 102 Test (the 'company') and its subsidiaries (the	=	Qualified opinion We were engaged to audit the financial statements of ROI FRS 102 Test (the 'company') and its subsidiaries (the
'group') for the year ended 30 June 2024, which comprise the Company Statement of Changes in Equity, Company Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. 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. In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements:	<>	'group') for the year ended 31 December 2024, which comprise the Company Statement of Changes in Equity, Company Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. 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. In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements:
<ul style="list-style-type: none"> • give a true and fair view of the state of the group's and the parent company's affairs as at 30 June 2024 and of its profit for the year then ended; • have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and 		<ul style="list-style-type: none"> • give a true and fair view of the state of the group's and the parent company's affairs as at 31 December 2024 and of its profit for the year then ended; • have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
<ul style="list-style-type: none"> • have been prepared in accordance with the requirements of the Companies Act 2014. Basis for qualified opinion on financial statements Click here to enter data QUALIFIED OPINION	=	<ul style="list-style-type: none"> • have been prepared in accordance with the requirements of the Companies Act 2014. Basis for qualified opinion on financial statements Click here to enter data QUALIFIED OPINION

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Basis for disclaimer of opinion on financial s » tatements Click here to enter data DISCLAIMER		Basis for disclaimer of opinion on financial s » tatements Click here to enter data DISCLAIMER
Belgians who drive a bit over the speed limit, » forget to buckle their seat belts or park i » llegally can breathe easier this week as police turn a blind eye.	<>	Belgians who drive a bit over the speed limit, » forget to buckle their seat belts or park i » llegally can breathe easier this week as police turn a blind eye.
Disclaimer on view given by the financial stat » ements Because of the possible effect to the financia » l statements of the above we are unable to f » orm an opinion as to whether the financial statements:	=	Disclaimer on view given by the financial stat » ements Because of the possible effect to the financia » l statements of the above we are unable to f » orm an opinion as to whether the financial statements:
• give a true and fair view of the state of t » he group's and the parent company's affairs » as at 30 June 2024 and of the group's profit for the year then ended; • have been properly prepared in accordance w » ith FRS 102 The Financial Reporting Standard » applicable in the UK and Republic of Ireland; and	<>	• give a true and fair view of the state of t » he group's and the parent company's affairs » as at 31 December 2024 and of the group's profit for the year then » ended; • have been properly prepared in accordance w » ith FRS 102 The Financial Reporting Standard » applicable in the UK and Republic of Ireland; and
• have been prepared in accordance with the r » equirements of the Companies Act 2014. Basis for adverse opinion on financial stateme » nts Click here to enter data ADVERSE OPINION	=	• have been prepared in accordance with the r » equirements of the Companies Act 2014. Basis for adverse opinion on financial stateme » nts Click here to enter data ADVERSE OPINION
» Page 12	<>	» Page 11
» I FRS 102 Test	ROI	» FRS 102 Test
» ing as FRS102	trad	» ing as FRS102
Independent Auditor's Report to the » Members of ROI FRS 102 Test	<>	Independent Auditor's Report to t » he Members of ROI FRS 102 Test
Adverse opinion on the financial statements Because of the information referred to above, » in our opinion the financial statements:	=	Adverse opinion on the financial statements Because of the information referred to above, » in our opinion the financial statements:
• do not give a true and fair view of the sta » te of the group's and the parent company's a » ffairs as at 30 June 2024 and of the group's profit for the year then » ended; and • have not been properly prepared in accordan » ce with FRS 102 The Financial Reporting Stan » dard applicable in the	<>	• do not give a true and fair view of the sta » te of the group's and the parent company's a » ffairs as at 31 December 2024 and of the group's profit for » the year then ended; and • have not been properly prepared in accordan » ce with FRS 102 The Financial Reporting Stan » dard applicable

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UK and Republic of Ireland. In all other respects in our opinion the financial statements have been prepared in accordance with the requirements of the Companies Act 2014.		in the UK and Republic of Ireland. In all other respects in our opinion the financial statements have been 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	=	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 further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Irish Auditing and Accounting Supervisory Authority (IAASA) Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.	<>	applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Irish Auditing and Accounting Supervisory Authority (IAASA) Ethical Standard, 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.	<>	We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.
Comparative Period Emphasis of matter Click here to enter data EMPHASIS OF MATTER	=	Comparative Period Emphasis of matter Click here to enter data EMPHASIS OF MATTER
But that has not always been the case. In Tudor England successive monarchs tried to define social status by dress - Henry VIII passed four separate pieces of sumptuary legislation during his reign. A strict code governed the wearing of "costly apparel", and red was one of the colours most rigidly controlled. No Englishman under the rank of knight of the garter was allowed to wear crimson velvet in their gowns, coats or any other part of their clothing. A breach of this rule could result in the offending garment being confiscated and a fine of 40 shillings.	<>	But that has not always been the case. In Tudor England successive monarchs tried to define social status by dress - Henry VIII passed four separate pieces of sumptuary legislation during his reign. A strict code governed the wearing of "costly apparel", and red was one of the colours most rigidly controlled. No Englishman under the rank of knight of the garter was allowed to wear crimson velvet in their gowns, coats or any other part of their clothing. A breach of this rule could result in the offending garment being confiscated and a fine of 40 shillings.
The issue was fundamentally who should be allowed to flaunt their disposable wealth. Red was	=	The issue was fundamentally who should be allowed to flaunt their disposable wealth. Red was

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» as by far the most		» as by far the most
expensive of dyes, and velvet the costliest of » cloths. Red cloth in this period was dyed u » sing four main dyestuffs - madder, kermes, cochineal and lichen dyes. Of » these the most expensive was kermes, a dye m » ade from the desiccated bodies of insects, which produced a » luscious, deep crimson. Imported from Spain » and Portugal, it was subject to heavy import duties.	<>	expensive of dyes, and velvet the costliest of » cloths. Red cloth in this period was dyed u » sing four main dyestuffs - madder, kermes, cochineal and lichen dyes. 0 » f these the most expensive was kermes, a dye » made from the desiccated bodies of insects, which produced a » luscious, deep crimson. Imported from Spain » and Portugal, it was subject to heavy import duties.
Key audit matters Click here to enter data Advice from Public Health England is to: Other significant future developments Click here to enter data Other Significant future developments	=	Key audit matters Click here to enter data Advice from Public Health England is to: Other significant future developments Click here to enter data Other Significant future developments
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» ading as FRS102 tr	<>	» ding as FRS102 tra
	=	
Independent Auditor's Report to » the Members of ROI FRS 102 Test	<>	Independent Auditor's Report to the M » embers of ROI FRS 102 Test
Conclusions relating to going concern	=	Conclusions relating to going concern
We have nothing to report in respect of the fo » llowing matters in relation to which the ISA » s (Ireland) require us to report to you where: • the directors' use of the going concern bas » is of accounting in the preparation of the f » inancial statements is not appropriate; or • the directors have not disclosed in the fin » ancial statements any identified material un » certainties that may cast	<>	We have nothing to report in respect of the fo » llowing matters in relation to which the ISA » s (Ireland) require us to report to you where: • the directors' use of the going concern bas » is of accounting in the preparation of the f » inancial statements is not appropriate; or • the directors have not disclosed in the fin » ancial statements any identified material un » certainties that may cast
significant doubt about the group's or the » parent company's ability to continue to adop » t the going concern basis of accounting for a period of at least twel » ve months from the date when the financial s » tatements are authorised for issue.	<>	significant doubt about the group's or the » parent company's ability to continue to adop » t the going concern basis of accounting for a period of at leas » t twelve months from the date when the finan » cial statements are authorised for issue.
Conclusions relating to going concern Click here to enter data In auditing the financial statements, we have	=	Conclusions relating to going concern Click here to enter data In auditing the financial statements, we have

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<p>» concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.</p> <p>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 group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.</p> <p>Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.</p> <p>Click here to enter data</p> <p>Advice from Public Health England is to:</p> <p>Other information</p> <p>Click here to enter data</p>		<p>» concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.</p> <p>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 group's ability to</p>
	<>	<p>continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.</p>
<p>Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.</p> <p>Click here to enter data</p> <p>Advice from Public Health England is to:</p> <p>Other information</p> <p>Click here to enter data</p>	=	<p>Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.</p> <p>Click here to enter data</p> <p>Advice from Public Health England is to:</p> <p>Other information</p> <p>Click here to enter data</p>
<p>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.</p> <p>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</p>	<>	<p>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.</p> <p>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</p>
<p>inconsistencies or apparent material misstatements, we are required to determine whether there is a material</p>	=	<p>inconsistencies or apparent material misstatements, we are required to determine whether there is a material</p>
<p>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.</p>	<>	<p>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.</p>

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We have nothing to report in this regard.	=	We have nothing to report in this regard.
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» ding as FRS102	<>	» ing as FRS102
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Independent Auditor's Report to the » Members of ROI FRS 102 Test	<>	Independent Auditor's Report to the » Members of ROI FRS 102 Test
Opinion on other matter prescribed by the Comp » anies Act 2014 In our opinion, based on the work undertaken i » n the course of the audit, we report that: • the information given in the Directors' Rep » ort for the financial year for which the fin » ancial statements are prepared is consistent with the financial s » tatements; and • the Directors' Report has been prepared in » accordance with the requirements of the Comp » anies Act 2014.	=	Opinion on other matter prescribed by the Comp » anies Act 2014 In our opinion, based on the work undertaken i » n the course of the audit, we report that: • the information given in the Directors' Rep » ort for the financial year for which the fin » ancial statements are prepared is consistent with the financial s » tatements; and • the Directors' Report has been prepared in » accordance with the requirements of the Comp » anies Act 2014.
We have obtained all the information and expla » nations which we consider necessary for the » purposes of our audit.	<>	We have obtained all the information and expla » nations which we consider necessary for the » purposes of our audit.
In our opinion the accounting records of the g » roup were sufficient to permit the financial » statements to be readily and properly audited, and financial statements » are in agreement with the accounting record » s.		In our opinion the accounting records of the g » roup were sufficient to permit the financial » statements to be readily and properly audited, and financial st » atements are in agreement with the accountin » g records.
Matters on which we are required to report by » exception Click here to enter data	=	Matters on which we are required to report by » exception Click here to enter data
Except for the matter described in the Basis f » or Qualified Opinion section of our report, » based on our knowledge and understanding of the group and the company and » its environment obtained in the course of t » he audit, we have not identified material misstatements in the Direc » tors' Report.	<>	Except for the matter described in the Basis f » or Qualified Opinion section of our report, » based on our knowledge and understanding of the group and the company » and its environment obtained in the course » of the audit, we have not identified material misstatements in » the Directors' Report.
Under the Companies Act 2014 we are required t » o report to you, if, in our opinion, the dis » closures of directors'	=	Under the Companies Act 2014 we are required t » o report to you, if, in our opinion, the dis » closures of directors'
remuneration and transactions specified by sec » tion 305 to 312 of that Act have not been ma » de. We have nothing to	<>	remuneration and transactions specified by sec » tion 305 to 312 of that Act have not been ma » de. We have nothing

(continued)

report in this regard.		to report in this regard.
Click here to enter data Advice from Public Health England is to: Responsibilities of directors	=	Click here to enter data Advice from Public Health England is to: Responsibilities of directors
As explained more fully in the Directors' Responsibility Statement [set out on page 10], the directors are responsible for the preparation of the financial statements with the applicable financial reporting framework that 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. In preparing the financial statements, the directors are responsible for assessing the group and the parent 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 directors either intend to liquidate the group or the parent company or to cease operations, or have no realistic alternative but to do so.	<>	As explained more fully in the Directors' Responsibility Statement [set out on page 9], the directors are responsible for the preparation of the financial statements with the applicable financial reporting framework that 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. In preparing the financial statements, the directors are responsible for assessing the group and the parent 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 directors either intend to liquidate the group or the parent company or to cease operations, or have no realistic alternative but to do so.
Auditor's responsibilities for the audit of the financial statements	=	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. A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website	<>	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. A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website

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» at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf . This description forms part of our auditor's report.		» s website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf . This description forms part of our auditor's report.
	=	
» Page 15 ROI F » RS 102 Test	<>	» Page 14 ROI FRS » 102 Test
	=	
» g as FRS102 trading	<>	» as FRS102 trading
	=	
Independent Auditor's Report to the » Members of ROI FRS 102 Test	<>	Independent Auditor's Report to the Me » mbers of ROI FRS 102 Test
	=	
The purpose of our audit work and to whom we o » we our responsibilities		The purpose of our audit work and to whom we o » we our responsibilities
This report is made solely to the company's me » mbers, as a body, in accordance with section » 391 of the Companies Act 2014. Our audit work has been undertaken s » o that we might state to the company's membe » rs those matters we are required to state to them in an auditor's » report and for no other purpose. To the full » est extent permitted by law, we do not accept or assume responsibility to a » nyone other than the company and the company » 's members as a body, for our audit work, for this report, or for th » e opinions we have formed.	<>	This report is made solely to the company's me » mbers, as a body, in accordance with section » 391 of the Companies Act 2014. Our audit work has been un » dertaken so that we might state to the compa » ny's members those matters we are required to state to them » in an auditor's report and for no other pur » pose. To the fullest extent permitted by law, we do not accept or a » ssume responsibility to anyone other than th » e company and the company's members as a body, for our audit wor » k, for this report, or for the opinions we h » ave formed.
Click here to enter finalisation dates Click here to enter signatories SENIOR For and on behalf of AUDIT AUDITOR AUDITOR , Statutory Auditor ADDRESS 1 ADDRESS 2 ADDRESS 3 CITY REGION POST CODE 123 1 September 2024	=	Click here to enter finalisation dates Click here to enter signatories SENIOR For and on behalf of AUDIT AUDITOR AUDITOR , Statutory Auditor ADDRESS 1 ADDRESS 2 ADDRESS 3 CITY REGION POST CODE 123 1 September 2024
» Page 16 ROI FRS 102 Test	<>	» Page 15 ROI FRS 102 T

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		» est
	=	
» trading as FRS102	<>	» trading as FR » S102
	=	
Consolidated Profit » and Loss Account for the Financial Year Ende » d 30 June 2024	<>	Consolidated Profi » t and Loss Account for the Financial Year En » ded 31 December 2024
	=	
» » » Total » » » 2023 » » » Note » €	<>	» » » Total » » » 2024 » » » Note » €
	=	
Turnover » » 3 » 1,000,000	<>	Turnover » » 3 » 600,000 1,000,000
	=	
Gross profit » » 600,000 » 1,000,000	<>	Gross profit » » » 600,000 1,000,000
	=	
Administrative expenses » » (328 » ,161) (546,935)	<>	Administrative expenses » » » (328,161) (546,935)
	=	
Other operating income » » 4 (94,776) » (157,960)	<>	Other operating income » » 4 » (94,776) (157,960)
	=	
Operating profit » » 6 177,063 » 295,105	<>	Operating profit » » 6 » 177,063 295,105
	=	
Loss on financial assets at fair value through » profit and loss » (11,820) » (19,700)	<>	Loss on financial assets at fair value through » profit and loss » » (11,820) (19,700)

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(continued)

	=	
Net loss on financial liabilities at fair value through profit and loss	<>	Net loss on financial liabilities at fair value through profit and loss
» (13,704)		» (13,704)
» (22,840)		» (22,840)
	=	
Income from shares in group undertakings	<>	Income from shares in group undertakings
» 4,728		» 4,728
» 7,880		» 7,880
	=	
Income from participating interests	<>	Income from participating interests
» 642		» 642
» 1,070		» 1,070
	=	
Income from other fixed asset investments	<>	Income from other fixed asset investments
» 630		» 630
» 1,050		» 1,050
	=	
Other interest receivable and similar income	<>	Other interest receivable and similar income
» 39,000		» 39,000
» 65,000		» 65,000
	=	
Amounts written off investments	<>	Amounts written off investments
» (1,938)		» (1,938)
» (3,230)		» (3,230)
	=	
Interest payable and similar expenses	<>	Interest payable and similar expenses
» (13,062)		» (13,062)
» (21,770)		» (21,770)
	=	
» 4,476	<>	» 4,476
» 7,460		» 7,460
	=	
Profit before tax	<>	Profit before tax
» 181,539		» 181,539
» 302,565		» 302,565
	=	
Tax on profit	<>	
» 13		
» (295)		
» ,539) (492,565)		
The notes on pages 73 to 288 form an integral part		
		» The notes on pages 43 to 179 form an integral part

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(continued)

» of these financial statements.		» 1 part of these financial statements.	
» Page 17		» Page 1	
» ROI FRS 102 Test		» ROI FRS 102 Test	
	=		
» trading as FRS102	<>	» trading as FRS102	
	=		
» Consolidated Profit and Loss Account for the Financial Year Ended 30 June 2024	<>	» Consolidated Profit and Loss Account for the Financial Year Ended 31 December 2024	
	=		
» Total 2023	<>	» Total 2024	
» Note €		» Note €	
	=		
Loss for the financial year	<>	Tax on profit	
» (114,000)		» (295,539)	13
» (190,000)		» (492,565)	
		Loss for the financial year	
» (114,000)		» (114,000)	
» (190,000)		» (190,000)	
	=		
Out of balance to Profit category	<>	Out of balance to Profit category	
» (414,000)		» (414,000)	
» (690,000)		» (690,000)	
	=		
Click here to enter data		Click here to enter data	
» Continuing operations 2024	<>	» Continuing operations 2024	
» Discontinued operations 2024		» Discontinued operations 2024	
» Total operations 2024		» Total operations 2024	

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» 2023 2023				» 2024 2023			
» 2023				» 2023 2023			
» Note				» Note			
» € € € €				» € € € €			
» € €				» € €			
» €				» € €			
				=			
Turnover 3				<> Turnover			
» 645,645 (45,645) 600,000				» 3 - -			
» 1,006,454 (6,454)				» - -			
» 1,000,000				» - -			
				=			
Cost of sales				<> Gross profit/(loss)			
» 54,227 (56,567) (2,340)				» - -			
» 11,102 (34,534)				» - -			
» (23,432)				» - -			
				=			
Gross profit/(loss)				<>			
» 699,872 (102,212) 597,660							
» 1,017,556 (40,988)							
» 976,568							
Distribution costs							
» 222,132 (456,456) (234,32							
» 4) (26,787) (5,645)							
» (32,432)							
Administrative expenses							
» 2,522 (5,765) (3,243)							
» (543,457) (3,443)							
» (546,900)							
Other operating income 4							
» (188,679) (45,645) (234,32							
» 4) 64,555 (87,987)							
» (23,432)							
Operating profit/(loss) 6							
» 735,847 (610,078) 125,769							
» 511,867 (138							
» ,063) 373,804							
Loss on disposal of operations							
» (324,324) (456,456) (780,78							
» 0) (4,324) (8,888)							
» (13,212)							
Gain/(loss) on financial assets at fair value through profit and loss							
» 427,775 (435,340) (7,565)							
» 201,892 (234							
» ,324) (32,432)							
The n							
» otes on pages 73 to 288 form an integral par							
» t of these financial statements.							
»							
Page 18							

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<p>» ROI FRS 102 Test</p> <p>» trading as FRS102</p> <p>Consolidated Pro</p> <p>» fit and Loss Account for the Financial Year</p> <p>» Ended 30 June 2024</p> <p>» Continuing Discontinued</p> <p>» Continuing Discontin</p> <p>» ued</p> <p>» operations operations Total</p> <p>» operations operati</p> <p>» ons Total</p> <p>» 2024 2024 2024</p> <p>» 2023 2023</p> <p>» 2023</p> <p>Note</p> <p>» € € €</p> <p>» € €</p> <p>» €</p>		
<p>Net gain/(loss) on financial</p> <p>liabilities at fair value through</p> <p>profit and loss</p> <p>» 299,700 (345,345) (45,645)</p> <p>» (210,892) (23,432)</p> <p>» (234,324)</p>		<p>Operating profit/(loss)</p> <p>» 6 - -</p> <p>» - -</p> <p>» - -</p>
	=	
<p>Income from shares in group</p> <p>undertakings</p> <p>» (38,889) (6,456) (45,345)</p> <p>» (28,989) (3,443)</p> <p>» (32,432)</p> <p>Income from participating interests</p> <p>» (1,022) (4,654) (5,676)</p> <p>» 42,300 (45,645)</p> <p>» (3,345)</p> <p>Income from other fixed asset</p> <p>investments</p> <p>» 8,919 (54,564) (45,645)</p> <p>» 310,811 (345,</p> <p>» 345) (34,534)</p>	<>	<p>Profit/(loss) before tax</p> <p>» - -</p> <p>» - -</p> <p>» - -</p>
	=	
<p>Other interest receivable and</p> <p>similar income</p>	<>	

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» (111,111) (456,456) (567,567		
») 541,201 (546,		
» 546) (5,345)		
Amounts written off investments		
» 32,441 (56,765) (24,324)		
» (341,992) (3,443)		
» (345,435)		
Interest payable and similar charges		
» 34,156 (45,456) (11,300)		
» (345,345) (34,534)		
» (379,879)		
» 651,969 (1,405,036) (753,067		
») 168,986 (1,236		
» ,712) (1,067,726)		
Share of profit/(loss) of equity	Profit/(loss) for the financial year	
	» - -	
	» - -	
accounted investees		
» 567,567 (567,567) -		
» 4,545 (4,545)		
» -		
	» Total Total	
	»	
	»	
	» 2024 2023	
Profit/(loss) before tax		
» 1,631,059 (3,039,137) (1,408,07		
» 8) 681,074 (1,388		Note
» ,208) (707,134)	» € €	
	=	
Tax on profit 13	<> Turnover	
» 249,945 (545,645) (295,700	»	
») (458,166) (34,534)	» 3	
» (492,700)	» 600,000 1,000,000	
	=	
The no	<>	
» tes on pages 73 to 288 form an integral part	» The notes on pages 43 to 179 form an integr	
» of these financial statements.	» al part of these financial statements.	
» Page 19	» Page 17	
» ROI FRS 102 Test	» ROI FRS 102 T	
	» est	
	=	
» trading as FRS102	<>	
	» trading as FR	
	» S102	
	=	
Consolidated Profit	<>	Consolidated Profi

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» and Loss Account for the Financial Year Ended 30 June 2024		» t and Loss Account for the Financial Year Ended 31 December 2024
	=	
» Continuing Discontinued » Continuing Discont » inued » operations operations » Total operations opera » tions Total » 2024 2024 » 2024 2023 2023 » 2023 » Note » € € € » € € € » € Profit/(loss) for the financial year » 1,881,004 (3,584,782) » (1,703,778) 222,908 (1,42 » 2,742) (1,199,834)	<>	
» » » Total Total » » » 2024 » 2023 » » Note € » €		» » » Total Total » » » 2024 2023 » » » € € Note
Turnover » » 3 600,000 » 1,000,000		
	=	
Other operating income » » 4 (94,776) » (157,960)	<>	Other operating income » » 4 » (94,776) (157,960)
	=	
Employee benefits expense » » (24,000) » (40,000)	<>	Employee benefits expense » » » (24,000) (40,000)
	=	
Other expenses »	<>	Other expenses »

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»	(12	»	
» 0,000)	(200,000)	» (120,000)	(200,000)
	=		
Other losses	<>	Other losses	
»		»	
» 5	(18	» 5	
» 4,161)	(306,935)	» (184,161)	(306,935)
	=		
Operating profit	<>	Operating profit	
»		»	
» 6	177,063	» 6	
» 295,105		» 177,063	295,105
	=		
Loss on financial assets at fair value through	<>	Loss on financial assets at fair value through	
» profit and loss		» profit and loss	
» (11,820)		»	
» (19,700)		» (11,820)	(19,700)
	=		
Net loss on financial liabilities at fair valu	<>	Net loss on financial liabilities at fair valu	
» e through profit and loss		» e through profit and loss	
» (13,704)		»	
» (22,840)		» (13,704)	(22,840)
	=		
Income from shares in group undertakings	<>	Income from shares in group undertakings	
»		»	
» 4,728		»	
» 7,880		» 4,728	7,880
	=		
Income from participating interests	<>	Income from participating interests	
»		»	
» 642		»	
» 1,070		» 642	1,070
	=		
Income from other fixed asset investments	<>	Income from other fixed asset investments	
»		»	
» 630		»	
» 1,050		» 630	1,050
	=		
Other interest receivable and similar income	<>	Other interest receivable and similar income	
»		»	
» 37,194		»	
» 61,990		» 37,194	61,990
	=		
Amounts written off investments	<>	Amounts written off investments	
»		»	
» (1,938)		»	
» (3,230)		» (1,938)	(3,230)
		Interest payable and similar expenses	
		»	
		»	
		» (12,807)	(21,345)

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		» » » 2,925 4,875 Profit before tax » » » 179,988 299,980
The n » otes on pages 73 to 288 form an integral par » t of these financial statements. » Page 20		» The notes on pages 43 to 179 form an integra » l part of these financial statements. » Page 1 » 8
» ROI FRS 102 Test		» ROI FRS 102 Test
	=	
» trading as FRS102	<>	» trading as FRS102
	=	
Consolidated Profi » t and Loss Account for the Financial Year En » ded 30 June 2024	<>	Consolidated Pr » ofit and Loss Account for the Financial Year » Ended 31 December 2024
	=	
» » » 1 Total » » 202 » 4 2023 » » Note » € €	<>	» » » Total Total » » 2024 2023 » » Note » € €
Interest payable and similar expenses » » » 07) (21,345) (12,8 » » 2,92 » 5 4,875 Profit before tax » » 179,9 » 88 299,980		
	=	
Tax on profit » » 13 (295 » ,539) (492,565)	<>	Tax on profit » » 13 » (295,539) (492,565)

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	=	
Loss for the year	<>	Loss for the year
»		»
» (115		»
» ,551) (192,585)		» (115,551) (192,585)
	=	
Out of balance to Profit category	<>	Out of balance to Profit category
»		»
» (415		»
» ,551) (692,585)		» (415,551) (692,585)
	=	
Click here to enter data		Click here to enter data
»	<>	»
» Continuing Discontinued		» Continuing D
» Continuing Dis		» iscontinued Continu
» continued		» ing Discontinued
»		»
» operations operations		» operations operations
» Total operations oper		» operations Total operat
» ations Total		» ions operations Total
»		»
» 2024 2024		» 2024 2024
» 2024 2023		» 2024 2024 2
» 2023 2023		» 023 2023 2023
»		»
» Note € €		» Note € €
» € €		» € €
» € €		» € € €
	=	
Turnover	<>	Turnover
» 3 - -		» 3 - -
» - -		» - -
» - -		» - - -
	=	
Operating profit/(loss)	<>	Operating profit/(loss)
» 6 - -		» 6 - -
» - -		» - -
» - -		» - - -
	=	
Net loss on financial liabilities at fair valu	<>	Profit/(loss) before tax
» e		» - -
»		» - -
»		» - - -
through profit and loss		
» - (12)		
» (12) -		
» (12) (12)		
	=	
Loss before tax	<>	Profit/(loss) for the year
» - (12)		» - -
» (12) -		» - -
» (12) (12)		» - - -

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	=	
<p>Loss for the year</p> <p>» - (12)</p> <p>» (12) -</p> <p>» (12) (12)</p> <p>The notes on pages 73 to 288 form an integral part of these financial statements.</p> <p>Page 21</p> <p>ROI FRS 102 Test</p> <p>trading as FRS102 Consolidated Profit and Loss Account for the Financial Year Ended 30 June 2024</p>	+ -	
<p>The above results were derived from continuing operations.</p> <p>The group has no recognised gains or losses for the year other than the results above.</p>	=	<p>The above results were derived from continuing operations.</p> <p>The group has no recognised gains or losses for the year other than the results above.</p>
<p>The notes on pages 73 to 288 form an integral part of these financial statements.</p> <p>Page 22</p> <p>ROI FRS 102 Test</p>	<>	<p>The notes on pages 43 to 179 form an integral part of these financial statements.</p> <p>Page 19</p> <p>ROI FRS 102 Test</p>
	=	
» trading as FRS102	<>	» trading as FRS102
	=	
<p>Consolidated Profit and Loss Account and Statement of Retained Earnings for the Financial Year Ended 30 June 2024</p>	<>	<p>Consolidated Profit and Loss Account and Statement of Retained Earnings for the Financial Year Ended 31 December 2024</p>
	=	
<p>» 2023 2024</p> <p>» 2023</p> <p>» Note €</p> <p>» €</p>	<>	<p>» 2023 2024</p> <p>» 2023</p> <p>» Note €</p> <p>» €</p>
	=	
<p>Turnover</p> <p>» 3 600,000</p> <p>» 1,000,000</p>	<>	<p>Turnover</p> <p>» 3 600,00</p> <p>» 0 1,000,000</p>
	=	
<p>Administrative expenses</p> <p>» (328,161)</p> <p>» (546,935)</p>	<>	<p>Administrative expenses</p> <p>» (328,16</p> <p>» 1) (546,935)</p>
	=	

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(continued)

Other operating income	<>	Other operating income
» 4 (94,776)		» 4 (94,77
» (157,960)		» 6) (157,960)
	=	
Operating profit	<>	Operating profit
» 6 177,063		» 6 177,06
» 295,105		» 3 295,105
Loss on financial assets at fair value through		Loss on financial assets at fair value through
» profit and loss (11,820)		» profit and loss (11,82
» (19,700)		» 0) (19,700)
Net loss on financial liabilities at fair valu		Net loss on financial liabilities at fair valu
» e through profit and loss (13,704)		» e through profit and
» (22,840)		loss
		» (13,70
		» 4) (22,840)
Income from shares in group undertakings		Income from shares in group undertakings
» 4,728		» 4,72
» 7,880		» 8 7,880
Income from participating interests		Income from participating interests
» 642		» 642
» 1,070		» 1,070
Income from other fixed asset investments		Income from other fixed asset investments
» 630		» 630
» 1,050		» 1,050
Other interest receivable and similar income		Other interest receivable and similar income
» 8 39,000		» 8 39,00
» 65,000		» 0 65,000
Amounts written off investments		Amounts written off investments
» (1,938)		» (1,93
» (3,230)		» 8) (3,230)
Interest payable and similar charges		Interest payable and similar charges
» 9 (13,062)		» 9 (13,06
» (21,770)		» 2) (21,770)
	=	
» 4,476	<>	» 4,47
» 7,460		» 6 7,460
	=	
Profit before tax	<>	Profit before tax
» 181,539		» 181,53
» 302,565		» 9 302,565
	=	
Taxation	<>	Taxation
» 13 (295,539)		» 13 (295,53
» (492,565)		» 9) (492,565)
	=	
Loss for the financial year	<>	Loss for the financial year
» (114,000)		» (114,00
» (190,000)		» 0) (190,000)
	=	
Profit/(loss) attributable to:		Profit/(loss) attributable to:

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(continued)

Owners of the company	<>	Owners of the company
» 300,000		» 300,00
» 500,000		» 0 500,000
	=	
Retained earnings brought forward	<>	Retained earnings brought forward
» -		» -
» -		» -
	=	
Restatements of retained earnings	<>	Restatements of retained earnings
» (300,000)		» (300,00
» (500,000)		» 0) (500,000)
	=	
Retained earnings carried forward	<>	Retained earnings carried forward
» (414,000)		» (414,00
» (690,000)		» 0) (690,000)
	=	
Profit/Loss at the period end doesn't reconcil	<>	Profit/Loss at the period end doesn't reconcil
» e to the Profit category (414,000)		» e to the Profit
» (690,000)		category
		» (414,00
		» 0) (690,000)
» 2024		» 2024
» 2023		» 2023
» Note €		» Note €
» €		» €
	=	
Turnover	<>	Turnover
» 3 600,000		» 3 600,00
» 1,000,000		» 0 1,000,000
	=	
Other operating income	<>	Other operating income
» 4 (94,776)		» 4 (94,77
» (157,960)		» 6) (157,960)
	=	
Employee benefits expense	<>	Employee benefits expense
» (24,000)		» (24,00
» (40,000)		» 0) (40,000)
	=	
Other expenses	<>	Other expenses
» (120,000)		» (120,00
» (200,000)		» 0) (200,000)
	=	
Other losses	<>	Other losses
» 5 (184,161)		» 5 (184,16
» (306,935)		» 1) (306,935)
		Operating profit
		» 6 177,06
		» 3 295,105
The notes on pages 73 to 28		The notes on pages 43 to 179

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(continued)

» 8 form an integral part of these financial s » tatements.		» form an integral part of these financial sta » tements.
» Page 23		» Page 20
» ROI FRS 102 Test		» OI FRS 102 Test R
	=	
» trading as FRS102	<>	» rading as FRS102 t
	=	
Consolidated Profit and Loss Account » and Statement of Retained Earnings » for the Financi » al Year Ended 30 June 2024	<>	Consolidated Profit and Loss Account a » nd Statement of Retained Earnings » for the Financial Year E » nded 31 December 2024
	=	
» 2024 » 2023 » Note € » €	<>	» 2024 » 2023 » Note € » €
Operating profit » 6 177,063 » 295,105 Loss on financial assets at fair value through » profit and loss account (11,820) » (19,700)		Loss on financial assets at fair value through » profit and loss account » (11,82 » 0) (19,700)
Net loss on financial liabilities at fair valu » e through profit and loss account » (13,704) » (22,840)		Net loss on financial liabilities at fair valu » e through profit and loss account » (13,70 » 4) (22,840)
Income from shares in group undertakings » 4,728 » 7,880		Income from shares in group undertakings » 4,72 » 8 7,880
Income from participating interests » 642 » 1,070		Income from participating interests » 642 » 1,070
Income from other fixed asset investments » 630 » 1,050		Income from other fixed asset investments » 630 » 1,050
Other interest receivable and similar income » 8 39,000 » 65,000		Other interest receivable and similar income » 8 39,00 » 0 65,000
Amounts written off investments » (1,938) » (3,230)		Amounts written off investments » (1,93 » 8) (3,230)
Interest payable and similar charges » 9 (13,062)		Interest payable and similar charges » 9 (13,06

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(continued)

» (21,770)		» 2) (21,770)	
	=		
» 4,476	<>	» 4,47	
» 7,460		» 6 7,460	
	=		
Profit before tax	<>	Profit before tax	
» 181,539		» 181,53	
» 302,565		» 9 302,565	
	=		
Taxation	<>	Taxation	
» 13 (295,539)		» 13 (295,53	
» (492,565)		» 9) (492,565)	
	=		
Loss for the year	<>	Loss for the year	
» (114,000)		» (114,00	
» (190,000)		» 0) (190,000)	
	=		
Profit/(loss) attributable to:		Profit/(loss) attributable to:	
Owners of the company	<>	Owners of the company	
» 300,000		» 300,00	
» 500,000		» 0 500,000	
	=		
Retained earnings brought forward	<>	Retained earnings brought forward	
» -		» -	
» -		» -	
	=		
Restatements of retained earnings	<>	Restatements of retained earnings	
» (300,000)		» (300,00	
» (500,000)		» 0) (500,000)	
	=		
Retained earnings carried forward	<>	Retained earnings carried forward	
» (414,000)		» (414,00	
» (690,000)		» 0) (690,000)	
	=		
Profit/Loss at the period end doesn't reconcil	<>	Profit/Loss at the period end doesn't reconcil	
» e to the Profit category (414,000)		» e to the Profit	
» (690,000)		category	
		» (414,00	
		» 0) (690,000)	
	=		
The notes on pages 73 to 288	<>	The notes on pages 43 to 179 fo	
» form an integral part of these financial st		» rm an integral part of these financial state	
» atements.		» ments.	
» Page 24		» Page 21	
» ROI		» ROI F	
» FRS 102 Test		» RS 102 Test	
	=		
» tra	<>	» tradi	
» ding as FRS102		» ng as FRS102	

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	=	
Consolidated Statement of Comprehensive Income for the Financial Year Ended 30 June 2024	<>	Consolidated Statement of Comprehensive Income for the Financial Year Ended 31 December 2024
	=	
» 2024 2023 2	<>	» 2024 2023
» Note		» Note
» € €		» € €
	=	
Profit for the year 300	<>	Profit for the year 300,000
» ,000 500,000		» 500,000
	=	
Total comprehensive income for the year 300	<>	Total comprehensive income for the year 300,000
» ,000 500,000		» 500,000
	=	
Click here to enter data		Click here to enter data
» 2024 2023 2	<>	» 2024 2023
» Note		» Note
» € €		» € €
	=	
Profit for the year 43	<>	Profit/(loss) for the year -
» ,456 34,534		» -
Surplus on property, plant and equipment revaluation 45		
» ,345 6,786		
Surplus on revaluation of other assets 5		
» ,676 45,645		
Unrealised gain on cash flow hedges 4		
» ,547 789,789		
Unrealised gain on hedge of investments in foreign operations 867		
» ,675 54,656		
Foreign currency translation gains 6		
» ,776 456,456		
Remeasurement gain on defined benefit pension schemes 5		
» ,656 678,678		
Difference between net defined benefit liability and the carrying value of a		

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(continued)

multi-employer defined benefit pension scheme		
» 65		
» ,684 678,678		
Unrealised gain due to reclassification adjust		
» ments adjusted in foreign		
exchange differences		
» 78		
» ,676 67,876		
Unrealised gain on remeasuring equity interest		
» held by acquirer to fair value		
before business combination		
» 44		
» ,565 456,456		
Share of associates and joint ventures other c		
» omprehensive income		
» ,645 78,678		
Other comprehensive income		
» 67		
» ,867 5,645		
	=	
» 1,238	<>	
» ,112 3,319,343		
Total comprehensive income for the year		Total comprehensive income for the year
» 1,281		» -
» ,568 3,353,877		» -
	=	
Total comprehensive income attributable to:	<>	
Owners of the company		
» 34		
» ,534 45,646		
Minority interests		
» 67		
» ,567 778,956		
» 102		
» ,101 824,602		
The notes on pages 73 to 2		The notes on pages 43 to 179 form
» 88 form an integral part of these financial		» an integral part of these financial stateme
» statements.		» nts.
» Page 25		» Page 22
RO		ROI
» I FRS 102 Test		» FRS 102 Test
	=	
» tr	<>	» trad
» ading as FRS102		» ing as FRS102
	=	
(Registr		(Registr
» ation number: 123456a)		» ation number: 123456a)
Consolidated Balan	<>	Consolidated Balance S
» ce Sheet as at 30 June 2024		» heet as at 31 December 2024

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(continued)

	=	
» 2024	<>	» 2024
» 2023		» 2023
» Note €		» Note €
» €		» €
Fixed assets	=	Fixed assets
Intangible assets	<>	Intangible assets
» 14 174,000		» 14 174,000
» 290,000		» 290,000
Tangible assets		Tangible assets
» 15 547,092		» 15 547,092
» 911,820		» 911,820
Investment property		Investment property
» 16 750,000		» 16 750,000
» 1,250,000		» 1,250,000
Investments		Investments
» 17 837,000		» 17 837,000
» 1,395,000		» 1,395,000
Debtors		Debtors
» 23 25,728		» 23 25,728
» 42,880		» 42,880
Other financial assets		Other financial assets
» 21 4,380		» 21 4,380
» 7,300		» 7,300
	=	
» 2,338,200	<>	» 2,338,200
» 3,897,000		» 3,897,000
Current assets	=	Current assets
Stocks	<>	Stocks
» 22 4,002		» 22 4,002
» 6,670		» 6,670
Debtors		Debtors
» 23 28,719		» 23 28,719
» 47,865		» 47,865
Investments		Investments
» 24 1,701		» 24 1,701
» 2,835		» 2,835
Other financial assets		Other financial assets
» 21 9,147		» 21 9,147
» 15,245		» 15,245
Cash at bank and in hand		Cash at bank and in hand
» 3,231		» 3,231
» 5,385		» 5,385
	=	
» 46,800	<>	» 46,800
» 78,000		» 78,000

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(continued)

	=	
Creditors: Amounts falling due within one year	<>	Creditors: Amounts falling due within one year
» 26 (371,538)		» 26 (371,538)
» (619,230)		» (619,230)
	=	
Net current liabilities	<>	Net current liabilities
» (324,738)		» (324,738)
» (541,230)		» (541,230)
	=	
Total assets less current liabilities	<>	Total assets less current liabilities
» 2,013,462		» 2,013,462
» 3,355,770		» 3,355,770
	=	
Creditors: Amounts falling due after more than	<>	Creditors: Amounts falling due after more than
» one year 27 (250,305)		» one year 27 (250,305)
» (917,175)		» (917,175)
	=	
Provisions for liabilities	<>	Provisions for liabilities
» 28 (121,521)		» 28 (121,521)
» (202,535)		» (202,535)
	=	
Net assets excluding retirement benefit asset/	<>	Net assets excluding retirement benefit asset/
» (liability) 1,641,636		» (liability) 1,641,636
» 2,236,060		» 2,236,060
Net retirement benefit liability 1		Net retirement benefit liability 1
» 29 (40,590)		» 29 (40,590)
» (67,650)		» (67,650)
Net retirement benefit liability 2		Net retirement benefit liability 2
» 29 (31,995)		» 29 (31,995)
» (53,325)		» (53,325)
Net retirement benefit liability 3		Net retirement benefit liability 3
» 29 (12,222)		» 29 (12,222)
» (20,370)		» (20,370)
Net retirement benefit liability 4		Net retirement benefit liability 4
» 29 (7,455)		» 29 (7,455)
» (12,425)		» (12,425)
Post-retirement healthcare scheme 1		Post-retirement healthcare scheme 1
» 29 (64,374)		» 29 (64,374)
» (107,290)		» (107,290)
	=	
» 29 (156,636)	<>	» 29 (156,636)
» (261,060)		» (261,060)
	=	
Net assets	<>	Net assets
» 1,485,000		» 1,485,000
» 1,975,000		» 1,975,000
	=	
The notes on pages 73 to 288	<>	The notes on pages 43 to 179 f
» form an integral part of these financial st		» orm an integral part of these financial stat
» atements.		» ements.

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» Page 26		» Page 23
» OI FRS 102 Test R		» I FRS 102 Test R0
	=	
» rading as FRS102 t	<>	» ading as FRS102 tr
(Registr	=	(Registr
» ation number: 123456a)		» ation number: 123456a)
» nce Sheet as at 30 June 2024 Consolidated Bala	<>	» heet as at 31 December 2024 Consolidated Balance S
	=	
» 2024 » 2023 » Note € » €	<>	» 2024 » 2023 » Note € » €
Capital and reserves	=	Capital and reserves
Called-up share capital presented as equity	<>	Called-up share capital presented as equity
» 30 60,000		» 30 60,000
» 80,000		» 80,000
Share premium reserve		Share premium reserve
» 31 90,000		» 31 90,000
» 120,000		» 120,000
Capital contribution reserve		Capital contribution reserve
» 900,000		» 900,000
» 1,200,000		» 1,200,000
Revaluation reserve		Revaluation reserve
» 31 120,000		» 31 120,000
» 160,000		» 160,000
Other reserves		Other reserves
» 31 330,000		» 31 330,000
» 440,000		» 440,000
Loss brought forward		Loss brought forward
» 31 (300,000)		» 31 (300,000)
» (500,000)		» (500,000)
Profit for the year		Profit for the year
» 300,000		» 300,000
» 500,000		» 500,000
	=	
Equity attributable to owners of the company	<>	Equity attributable to owners of the company
» 1,500,000		» 1,500,000
» 2,000,000		» 2,000,000
	=	
Shareholders' funds	<>	Shareholders' funds
» 1,500,000		» 1,500,000
» 2,000,000		» 2,000,000
	=	
Statement of financial position is out of bala	<>	Statement of financial position is out of bala
» nce (15,000)		» nce (15,000)

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»	(25,000)		»	(25,000)		
»		2024	»		2024	
»	2023		»	2023		
»	Note	€	»	Note	€	
»	€		»	€		
Fixed assets			=	Fixed assets		
Intangible assets			<>	Intangible assets		
»	14	174,000	»	14	174,000	
»	290,000		»	290,000		
Tangible assets			Tangible assets			
»	15	547,092	»	15	547,092	
»	911,820		»	911,820		
Investment property			Investment property			
»	16	750,000	»	16	750,000	
»	1,250,000		»	1,250,000		
Investments			Investments			
»	17	837,000	»	17	837,000	
»	1,395,000		»	1,395,000		
Debtors			Debtors			
»	23	25,728	»	23	25,728	
»	42,880		»	42,880		
Other financial assets			Other financial assets			
»	21	4,380	»	21	4,380	
»	7,300		»	7,300		
			=			
»		2,338,200	<>	»	2,338,200	
»	3,897,000		»	3,897,000		
Current assets			=	Current assets		
Stocks			<>	Stocks		
»	22	4,002	»	22	4,002	
»	6,670		»	6,670		
Debtors			Debtors			
»	23	28,719	»	23	28,719	
»	47,865		»	47,865		
Investments			Investments			
»	24	1,701	»	24	1,701	
»	2,835		»	2,835		
Other financial assets			Other financial assets			
»	21	9,147	»	21	9,147	
»	15,245		»	15,245		
Cash at bank and in hand			Cash at bank and in hand			
»		3,231	»		3,231	
»	5,385		»	5,385		
			=			
»		46,800	<>	»	46,800	
»	78,000		»	78,000		

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	=	
Creditors: Amounts falling due within one year	<>	Creditors: Amounts falling due within one year
» 26 (371,538)		» 26 (371,538)
» (619,230)		» (619,230)
	=	
Net current liabilities	<>	Net current liabilities
» (324,738)		» (324,738)
» (541,230)		» (541,230)
	=	
Total assets less current liabilities	<>	Total assets less current liabilities
» 2,013,462		» 2,013,462
» 3,355,770		» 3,355,770
	=	
	<>	Creditors: Amounts falling due after more than
		» one year 27 (250,305)
		» (917,175)
		Provisions for liabilities
		» 28 (121,521)
		» (202,535)
		Net assets excluding retirement benefit asset/
		» (liability) 1,641,636
		» 2,236,060
The notes on pages 73 to 2		The notes on pages 43 to 179 f
» 88 form an integral part of these financial		» orm an integral part of these financial stat
» statements.		» ements.
» Page 27		» Page 24
» R		» RO
» OI FRS 102 Test		» I FRS 102 Test
	=	
» rading as FRS102	<>	» ading as FRS102
	=	
(Registrat		(Registrat
» ion number: 123456a)		» ion number: 123456a)
Consolidated Bala	<>	Consolidated Balance Sh
» nce Sheet as at 30 June 2024		» eet as at 31 December 2024
	=	
	<>	
» 2024		» 2024
» 2023		» 2023
» Note €		» Note €
» €		» €
Creditors: Amounts falling due after more than		
» one year 27 (250,305)		
» (917,175)		
Provisions for liabilities		
» 28 (121,521)		
» (202,535)		
Net assets excluding retirement benefit asset/		
» (liability) 1,641,636		

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» 2,236,060		
Net retirement benefit liability 1		Net retirement benefit liability 1
» 29 (40,590)		» 29 (40,590)
» (67,650)		» (67,650)
Net retirement benefit liability 2		Net retirement benefit liability 2
» 29 (31,995)		» 29 (31,995)
» (53,325)		» (53,325)
Net retirement benefit liability 3		Net retirement benefit liability 3
» 29 (12,222)		» 29 (12,222)
» (20,370)		» (20,370)
Net retirement benefit liability 4		Net retirement benefit liability 4
» 29 (7,455)		» 29 (7,455)
» (12,425)		» (12,425)
Post-retirement healthcare scheme 1		Post-retirement healthcare scheme 1
» 29 (64,374)		» 29 (64,374)
» (107,290)		» (107,290)
	=	
» 29 (156,636)	<>	» 29 (156,636)
» (261,060)		» (261,060)
	=	
Net assets	<>	Net assets
» 1,485,000		» 1,485,000
» 1,975,000		» 1,975,000
	=	
Capital and reserves		Capital and reserves
Called-up share capital presented as equity	<>	Called-up share capital presented as equity
» 30 60,000		» 30 60,000
» 80,000		» 80,000
Share premium reserve		Share premium reserve
» 31 90,000		» 31 90,000
» 120,000		» 120,000
Capital contribution reserve		Capital contribution reserve
» 900,000		» 900,000
» 1,200,000		» 1,200,000
Revaluation reserve		Revaluation reserve
» 31 120,000		» 31 120,000
» 160,000		» 160,000
Other reserves		Other reserves
» 31 330,000		» 31 330,000
» 440,000		» 440,000
Loss brought forward		Loss brought forward
» 31 (300,000)		» 31 (300,000)
» (500,000)		» (500,000)
Profit for the year		Profit for the year
» 300,000		» 300,000
» 500,000		» 500,000
	=	
Equity attributable to owners of the company	<>	Equity attributable to owners of the company
» 1,500,000		» 1,500,000
» 2,000,000		» 2,000,000
	=	

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(continued)

Shareholders' funds	<>	Shareholders' funds
» 1,500,000		» 1,500,000
» 2,000,000		» 2,000,000
	=	
Statement of financial position is out of balance	<>	Statement of financial position is out of balance
» (15,000)		» (15,000)
» (25,000)		» (25,000)
» 2024		» 2024
» 2023		» 2023
» Note €		» Note €
» €		» €
	=	
Fixed assets		Fixed assets
Goodwill	<>	Goodwill
» 14 60,000		» 14 60,000
» 100,000		» 100,000
Negative goodwill		Negative goodwill
» 14 15,000		» 14 15,000
» 25,000		» 25,000
	=	
» 75,000	<>	» 75,000
» 125,000		» 125,000
		Intangible assets not including goodwill
		» 14 114,000
		» 190,000
		Tangible assets
		» 15 547,092
		» 911,820
		Investment property
		» 16 750,000
		» 1,250,000
		Investments
		» 17 837,000
		» 1,395,000
		Debtors
		» 23 25,728
		» 42,880
		Other financial assets
		» 21 4,380
		» 7,300
	=	
	<>	
		» 2,278,200
		» 3,797,000
The notes on pages 73 to 28		The notes on pages 43 to 179 form an integral part of these financial statements.
» 88 form an integral part of these financial statements.		» form an integral part of these financial statements.
» Page 28		» Page 25

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(continued)

» OI FRS 102 Test	R	» I FRS 102 Test	RO
» ading as FRS102 (Registr » ation number: 123456a)	tr =	» ading as FRS102 (Registr » ation number: 123456a)	tr
» ce Sheet as at 30 June 2024	<>	» heet as at 31 December 2024	Consolidated Balance S
	=		
» 2024 » 2023 » Note € » €	<>	» 2024 » 2023 » Note € » €	
		Current assets Stocks » 22 4,002 » 6,670 Debtors » 23 28,719 » 47,865 Investments » 24 1,701 » 2,835 Other financial assets » 21 9,147 » 15,245 Cash at bank and in hand » 3,231 » 5,385 » 46,800 » 78,000 Creditors: Amounts falling due within one year » 26 (371,538) » (619,230) Net current liabilities » (324,738) » (541,230) Total assets less current liabilities » 2,028,462 » 3,380,770 Creditors: Amounts falling due after more than » one year 27 (250,305) » (917,175) Provisions for liabilities » 28 (121,521) » (202,535) Net assets excluding retirement benefit asset/ » (liability) 1,656,636	

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(continued)

»	2,261,060	
Net retirement benefit liability 1		
»	29	(40,590)
»	(67,650)	
Net retirement benefit liability 2		
»	29	(31,995)
»	(53,325)	
Net retirement benefit liability 3		
»	29	(12,222)
»	(20,370)	
Net retirement benefit liability 4		
»	29	(7,455)
»	(12,425)	
Post-retirement healthcare scheme 1		
»	29	(64,374)
»	(107,290)	
»	29	(156,636)
»	(261,060)	
Net assets		
»		1,500,000
»	2,000,000	
Capital and reserves		
Called-up share capital presented as equity		
»		60,000
»	80,000	
Share premium reserve		
»	31	90,000
»	120,000	
Capital contribution reserve		
»		900,000
»	1,200,000	
Revaluation reserve		
»	31	120,000
»	160,000	
Other reserves		
»	31	330,000
»	440,000	
Loss brought forward		
»	31	(300,000)
»	(500,000)	
Profit for the year		
»		300,000
»	500,000	
Equity attributable to owners of the company		
»		1,500,000
»	2,000,000	
Shareholders' funds		
»		1,500,000
»	2,000,000	
»	The notes on pages 43 to 179 fo	
»	rm an integral part of these financial state	

				» ments.
				» Page 26
				» FRS 102 Test
				» ding as FRS102
				» (Registr
				» ation number: 123456a)
				» Consolidated Balance S
				» heet as at 31 December 2024
				»
				» 2023 2024
				» Note €
				» €
				Fixed assets
				Goodwill
				» 14 60,000
				» 100,000
				Negative goodwill
				» 14 15,000
				» 25,000
				»
				» 75,000
				» 125,000
Intangible assets not including goodwill				Intangible assets not including goodwill
» 14 114,000				» 14 114,000
» 190,000				» 190,000
Tangible assets				Tangible assets
» 15 547,092				» 15 547,092
» 911,820				» 911,820
Investment property				Investment property
» 16 750,000				» 16 750,000
» 1,250,000				» 1,250,000
Investments				Investments
» 17 837,000				» 17 837,000
» 1,395,000				» 1,395,000
Debtors				Debtors
» 23 25,728				» 23 25,728
» 42,880				» 42,880
Other financial assets				Other financial assets
» 21 4,380				» 21 4,380
» 7,300				» 7,300
	=			
» 2,278,200	<>			» 2,278,200
» 3,797,000				» 3,797,000
	=			
Current assets				Current assets
Stocks	<>			Stocks

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(continued)

»	22	4,002	»	22	4,002
»	6,670		»	6,670	
Debtors			Debtors		
»	23	28,719	»	23	28,719
»	47,865		»	47,865	
Investments			Investments		
»	24	1,701	»	24	1,701
»	2,835		»	2,835	
Other financial assets			Other financial assets		
»	21	9,147	»	21	9,147
»	15,245		»	15,245	
Cash at bank and in hand			Cash at bank and in hand		
»		3,231	»		3,231
»	5,385		»	5,385	
			=		
»		46,800	<>		46,800
»	78,000		»	78,000	
			=		
Creditors: Amounts falling due within one year			<>	Creditors: Amounts falling due within one year	
»	26	(371,538)	»	26	(371,538)
»	(619,230)		»	(619,230)	
			=		
Net current liabilities			<>	Net current liabilities	
»		(324,738)	»		(324,738)
»	(541,230)		»	(541,230)	
			=		
Total assets less current liabilities			<>	Total assets less current liabilities	
»		2,028,462	»		2,028,462
»	3,380,770		»	3,380,770	
			=		
Creditors: Amounts falling due after more than			<>	Creditors: Amounts falling due after more than	
» one year	27	(250,305)	» one year	27	(250,305)
»	(917,175)		»	(917,175)	
			=		
Provisions for liabilities			<>	Provisions for liabilities	
»	28	(121,521)	»	28	(121,521)
»	(202,535)		»	(202,535)	
			=		
Net assets excluding retirement benefit asset/			<>	Net assets excluding retirement benefit asset/	
» (liability)		1,656,636	» (liability)		1,656,636
»	2,261,060		»	2,261,060	
Net retirement benefit liability 1			Net retirement benefit liability 1		
»	29	(40,590)	»	29	(40,590)
»	(67,650)		»	(67,650)	
Net retirement benefit liability 2			Net retirement benefit liability 2		
»	29	(31,995)	»	29	(31,995)
»	(53,325)		»	(53,325)	
Net retirement benefit liability 3			Net retirement benefit liability 3		
»	29	(12,222)	»	29	(12,222)
»	(20,370)		»	(20,370)	
Net retirement benefit liability 4			Net retirement benefit liability 4		

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(continued)

» 29 (7,455)		» 29 (7,455)
» (12,425)		» (12,425)
Post-retirement healthcare scheme 1		Post-retirement healthcare scheme 1
» 29 (64,374)		» 29 (64,374)
» (107,290)		» (107,290)
	=	
» 29 (156,636)	<>	» 29 (156,636)
» (261,060)		» (261,060)
	=	
Net assets	<>	Net assets
» 1,500,000		» 1,500,000
» 2,000,000		» 2,000,000
	=	
The notes on pages 73 to 288	<>	The notes on pages 43 to 179 f
» form an integral part of these financial sta		» orm an integral part of these financial stat
» tements.		» ements.
» Page 29		» Page 27
R		RO
» OI FRS 102 Test		» I FRS 102 Test
	=	
» rading as FRS102	<>	» ading as FRS102
	=	
(Registrati	<>	(R
» on number: 123456a)		» egistration number: 123456a)
Consolidated Bala		Consolidated Balance She
» nce Sheet as at 30 June 2024		» et as at 31 December 2024
	=	
» 2024	<>	» 2024
» 2023		» 2023
» Note €		» Note €
» €		» €
Capital and reserves		
Called-up share capital presented as equity		
» 60,000		
» 80,000		
Share premium reserve		
» 31 90,000		
» 120,000		
Capital contribution reserve		
» 900,000		
» 1,200,000		
Revaluation reserve		
» 31 120,000		
» 160,000		
Other reserves		
» 31 330,000		
» 440,000		

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(continued)

Loss brought forward		
»	31	(300,000)
»		(500,000)
Profit for the year		
»		300,000
»		500,000
Equity attributable to owners of the company		
»		1,500,000
»		2,000,000
Shareholders' funds		
»		1,500,000
»		2,000,000
»		2024
»		2023
»	Note	€
»		€
Fixed assets		
Goodwill		
»	14	60,000
»		100,000
Negative goodwill		
»	14	15,000
»		25,000
»		75,000
»		125,000
Intangible assets not including goodwill		
»	14	114,000
»		190,000
Tangible assets		
»	15	547,092
»		911,820
Investment property		
»	16	750,000
»		1,250,000
Investments		
»	17	837,000
»		1,395,000
Debtors		
»	23	25,728
»		42,880
Other financial assets		
»	21	4,380
»		7,300
»		2,278,200
»		3,797,000
Current assets		
Stocks		
»	22	4,002

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(continued)

»	6,670	
Debtors		
»	23	28,719
»	47,865	
Investments		
»	24	1,701
»	2,835	
Other financial assets		
»	21	9,147
»	15,245	
Cash at bank and in hand		
»		3,231
»	5,385	
»		46,800
»	78,000	
Creditors: Amounts falling due within one year		
»	26	(371,538)
»	(619,230)	
Net current liabilities		
»		(324,738)
»	(541,230)	
The notes on pages 73 to 2		
» 88 form an integral part of these financial		
» statements.		
» Page 30		
		R
» OI FRS 102 Test		t
» rading as FRS102		(Reg
» istration number: 123456a)		Cons
» olidated Balance Sheet as at 30 June 2024		
»		
» 2024		2023
»		
» Note		
» €		€
Total assets less current liabilities		
»		2,028,462
»		3,380,770
Creditors: Amounts falling due after more than		
» one year		27 (250,305)
»		(917,175)
Provisions for liabilities		
»		28 (121,521)
»		(202,535)
Net assets excluding retirement benefit asset/		
» (liability)		1,656,636

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(continued)

» 2,261,060			
Net retirement benefit liability 1			
» 29	(4		
» 0,590) (67,650)			
Net retirement benefit liability 2			
» 29	(3		
» 1,995) (53,325)			
Net retirement benefit liability 3			
» 29	(1		
» 2,222) (20,370)			
Net retirement benefit liability 4			
» 29	(7		
» ,455) (12,425)			
Post-retirement healthcare scheme 1			
» 29	(6		
» 4,374) (107,290)			
» 29 (156,636)			
» (261,060)			
Net assets			
» 1,500,000			
» 2,000,000			
Capital and reserves	=	Capital and reserves	
Called-up share capital presented as equity	<>	Called-up share capital presented as equity	
» 60		» 60,000	
» ,000 80,000		» 80,000	
Share premium reserve		Share premium reserve	
» 31 90		» 31 90,000	
» ,000 120,000		» 120,000	
Capital contribution reserve		Capital contribution reserve	
» 900,000		» 900,000	
» 1,200,000		» 1,200,000	
Revaluation reserve		Revaluation reserve	
» 31 120,000		» 31 120,000	
» 160,000		» 160,000	
Other reserves		Other reserves	
» 31 330,000		» 31 330,000	
» 440,000		» 440,000	
Loss brought forward		Loss brought forward	
» 31 (300,000)		» 31 (300,000)	
» (500,000)		» (500,000)	
Profit for the year		Profit for the year	
» 300,000		» 300,000	
» 500,000		» 500,000	
Equity attributable to owners of the company	=	Equity attributable to owners of the company	
» 1,500,000	<>	» 1,500,000	
» 2,000,000		» 2,000,000	
Shareholders' funds	=	Shareholders' funds	
» 1,500,000	<>	» 1,500,000	

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(continued)

» 2,000,000		» 2,000,000
Prior period total shareholder funds is out of » balance to the statement of changes in equi » ty	=	Prior period total shareholder funds is out of » balance to the statement of changes in equi » ty
balance at the start of the current period » » (2,000,000)	<>	balance at the start of the current period » » (2,000,000)
Approved and authorised by the Board on 11 Sep » tember 2024 and signed on its behalf by: Click here to enter finalisation dates Click here to enter signatories test	=	Approved and authorised by the Board on 11 Sep » tember 2024 and signed on its behalf by: Click here to enter finalisation dates Click here to enter signatories test
The notes on pages 73 to 2 » 88 form an integral part of these financial » statements. » Page 31 » ROI FRS 102 Test » trading as FRS102 » Registration number: 123456a) » olidated Balance Sheet as at 30 June 2024	+ -	
..... SECRETARY TEST Company secretary SEC AND DIRECTOR A B Company secretary and director	= SECRETARY TEST Company secretary SEC AND DIRECTOR A B Company secretary and director
The notes on pages 73 to 288 fo » rm an integral part of these financial state » ments. » Page 32 » I FRS 102 Test	<>	The notes on pages 43 to 179 fo » rm an integral part of these financial state » ments. » Page 28 » FRS 102 Test
	=	
» ading as FRS102	<>	» ing as FRS102
» ation number: 123456a) Company Balance	=	» ation number: 123456a) Company Balance She
» Sheet as at 30 June 2024	<>	» et as at 31 December 2024
	=	
» 2024	<>	» 2024

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(continued)

» 2023			» 2023		
» Note €			» Note €		
» €			» €		
Fixed assets			=	Fixed assets	
Intangible assets			<>	Intangible assets	
» 14	58,000		» 14	58,000	
»	116,000		»	116,000	
Tangible assets			Tangible assets		
» 15	182,364		» 15	182,364	
»	364,728		»	364,728	
Investment property			Investment property		
» 16	250,000		» 16	250,000	
»	500,000		»	500,000	
Investments			Investments		
» 17	279,000		» 17	279,000	
»	558,000		»	558,000	
Debtors			Debtors		
» 23	8,576		» 23	8,576	
»	17,152		»	17,152	
Other financial assets			Other financial assets		
» 21	1,460		» 21	1,460	
»	2,920		»	2,920	
			=		
»	779,400		<>	»	779,400
»	1,558,800		»	1,558,800	
Current assets			=	Current assets	
Stocks			<>	Stocks	
» 22	1,334		» 22	1,334	
»	2,668		»	2,668	
Debtors			Debtors		
» 23	9,573		» 23	9,573	
»	19,146		»	19,146	
Investments			Investments		
»	567		»	567	
»	1,134		»	1,134	
Other financial assets			Other financial assets		
» 21	3,049		» 21	3,049	
»	6,098		»	6,098	
Cash at bank and in hand			Cash at bank and in hand		
»	1,077		»	1,077	
»	2,154		»	2,154	
			=		
»	15,600		<>	»	15,600
»	31,200		»	31,200	
			=		
Creditors: Amounts falling due within one year			<>	Creditors: Amounts falling due within one year	
» 26	(123,846)		» 26	(123,846)	

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(continued)

» (247,692)		» (247,692)	
	=		
Net current liabilities	<>	Net current liabilities	
» (108,246)		» (108,246)	
» (216,492)		» (216,492)	
	=		
Total assets less current liabilities	<>	Total assets less current liabilities	
» 671,154		» 671,154	
» 1,342,308		» 1,342,308	
	=		
Creditors: Amounts falling due after more than	<>	Creditors: Amounts falling due after more than	
» one year 27 (83,435)		» one year 27 (83,435)	
» (666,870)		» (666,870)	
	=		
Provisions for liabilities	<>	Provisions for liabilities	
» 28 (40,507)		» 28 (40,507)	
» (81,014)		» (81,014)	
	=		
Net assets excluding retirement benefit asset/	<>	Net assets excluding retirement benefit asset/	
» (liability) 547,212		» (liability) 547,212	
» 594,424		» 594,424	
Net retirement benefit liability 1		Net retirement benefit liability 1	
» 29 (13,530)		» 29 (13,530)	
» (27,060)		» (27,060)	
Net retirement benefit liability 2		Net retirement benefit liability 2	
» 29 (10,665)		» 29 (10,665)	
» (21,330)		» (21,330)	
Net retirement benefit liability 3		Net retirement benefit liability 3	
» 29 (4,074)		» 29 (4,074)	
» (8,148)		» (8,148)	
Net retirement benefit liability 4		Net retirement benefit liability 4	
» 29 (2,485)		» 29 (2,485)	
» (4,970)		» (4,970)	
Post-retirement healthcare scheme 1		Post-retirement healthcare scheme 1	
» 29 (21,458)		» 29 (21,458)	
» (42,916)		» (42,916)	
	=		
» 29 (52,212)	<>	» 29 (52,212)	
» (104,424)		» (104,424)	
	=		
Net assets	<>	Net assets	
» 495,000		» 495,000	
» 490,000		» 490,000	
	=		
The notes on pages 73 to 288	<>	The notes on pages 43 to 179 f	
» form an integral part of these financial st		» orm an integral part of these financial stat	
» atements.		» ements.	
» Page 33		» Page 29	
» ROI FRS 102 Test		» I FRS 102 Test	RO

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(continued)

	=	
» trading as FRS102	<>	» ading as FRS102 tr
(Registr	=	(Registr
» ation number: 123456a)		» ation number: 123456a)
Company Balance	<>	Company Balance She
» Sheet as at 30 June 2024		» et as at 31 December 2024
	=	
» 2024	<>	» 2024
» 2023		» 2023
» Note €		» Note €
» €		» €
Capital and reserves	=	Capital and reserves
Called-up share capital presented as equity	<>	Called-up share capital presented as equity
» 20,000		» 20,000
» 20,000		» 20,000
Share premium reserve		Share premium reserve
» 30,000		» 30,000
» 30,000		» 30,000
Capital contribution reserve		Capital contribution reserve
» 300,000		» 300,000
» 300,000		» 300,000
Revaluation reserve		Revaluation reserve
» 40,000		» 40,000
» 40,000		» 40,000
Other reserves		Other reserves
» 110,000		» 110,000
» 110,000		» 110,000
Loss brought forward		Loss brought forward
» (100,000)		» (100,000)
» (200,000)		» (200,000)
Profit for the year		Profit for the year
» 100,000		» 100,000
» 200,000		» 200,000
	=	
Shareholders' funds	<>	Shareholders' funds
» 500,000		» 500,000
» 500,000		» 500,000
	=	
Statement of financial position is out of bala	<>	Statement of financial position is out of bala
» nce (5,000)		» nce (5,000)
» (10,000)		» (10,000)
» 2024		» 2024
» 2023		» 2023
» Note €		» Note €
» €		» €

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(continued)

	=	
Fixed assets		Fixed assets
Intangible assets	<>	Intangible assets
» 14 58,000		» 14 58,000
» 116,000		» 116,000
Tangible assets		Tangible assets
» 15 182,364		» 15 182,364
» 364,728		» 364,728
Investment property		Investment property
» 16 250,000		» 16 250,000
» 500,000		» 500,000
Investments		Investments
» 17 279,000		» 17 279,000
» 558,000		» 558,000
Debtors		Debtors
» 23 8,576		» 23 8,576
» 17,152		» 17,152
Other financial assets		Other financial assets
» 21 1,460		» 21 1,460
» 2,920		» 2,920
	=	
» 779,400	<>	» 779,400
» 1,558,800		» 1,558,800
	=	
Current assets		Current assets
Stocks	<>	Stocks
» 22 1,334		» 22 1,334
» 2,668		» 2,668
Debtors		Debtors
» 23 9,573		» 23 9,573
» 19,146		» 19,146
Investments		Investments
» 567		» 567
» 1,134		» 1,134
Other financial assets		Other financial assets
» 21 3,049		» 21 3,049
» 6,098		» 6,098
Cash at bank and in hand		Cash at bank and in hand
» 1,077		» 1,077
» 2,154		» 2,154
	=	
» 15,600	<>	» 15,600
» 31,200		» 31,200
	=	
Creditors: Amounts falling due within one year	<>	Creditors: Amounts falling due within one year
» 26 (123,846)		» 26 (123,846)
» (247,692)		» (247,692)
	=	
Net current liabilities	<>	Net current liabilities
» (108,246)		» (108,246)

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(continued)

» (216,492)		» (216,492)
	=	
Total assets less current liabilities	<>	Total assets less current liabilities
» 671,154		» 671,154
» 1,342,308		» 1,342,308
	=	
Creditors: Amounts falling due after more than	<>	Creditors: Amounts falling due after more than
» one year 27 (83,435)		» one year 27 (83,435)
» (666,870)		» (666,870)
	=	
	<>	Provisions for liabilities
		» 28 (40,507)
		» (81,014)
		Net assets excluding retirement benefit asset/
		» (liability) 547,212
		» 594,424
The notes on pages 73 to 2		The notes on pages 43 to 179 f
» 88 form an integral part of these financial		» orm an integral part of these financial stat
» statements.		» ements.
» Page 34		» Page 30
		RO
» ROI FRS 102 Test		» I FRS 102 Test
	=	
» trading as FRS102	<>	» trading as FRS102
	=	
(Registrat		(Registrat
» ion number: 123456a)		» ion number: 123456a)
Company Balance	<>	Company Balance Sheet a
» Sheet as at 30 June 2024		» s at 31 December 2024
	=	
» 2024	<>	» 2024
» 2023		» 2023
» Note €		» Note €
» €		» €
Provisions for liabilities		
» 28 (40,507)		
» (81,014)		
Net assets excluding retirement benefit asset/		
» (liability) 547,212		
» 594,424		
Net retirement benefit liability 1		Net retirement benefit liability 1
» 29 (13,530)		» 29 (13,530)
» (27,060)		» (27,060)
Net retirement benefit liability 2		Net retirement benefit liability 2
» 29 (10,665)		» 29 (10,665)
» (21,330)		» (21,330)
Net retirement benefit liability 3		Net retirement benefit liability 3
» 29 (4,074)		» 29 (4,074)

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(continued)

» (8,148)		» (8,148)	
Net retirement benefit liability 4		Net retirement benefit liability 4	
» 29 (2,485)		» 29 (2,485)	
» (4,970)		» (4,970)	
Post-retirement healthcare scheme 1		Post-retirement healthcare scheme 1	
» 29 (21,458)		» 29 (21,458)	
» (42,916)		» (42,916)	
	=		
» 29 (52,212)	<>	» 29 (52,212)	
» (104,424)		» (104,424)	
	=		
Net assets	<>	Net assets	
» 495,000		» 495,000	
» 490,000		» 490,000	
	=		
Capital and reserves		Capital and reserves	
Called-up share capital presented as equity	<>	Called-up share capital presented as equity	
» 20,000		» 20,000	
» 20,000		» 20,000	
Share premium reserve		Share premium reserve	
» 30,000		» 30,000	
» 30,000		» 30,000	
Capital contribution reserve		Capital contribution reserve	
» 300,000		» 300,000	
» 300,000		» 300,000	
Revaluation reserve		Revaluation reserve	
» 40,000		» 40,000	
» 40,000		» 40,000	
Other reserves		Other reserves	
» 110,000		» 110,000	
» 110,000		» 110,000	
Loss brought forward		Loss brought forward	
» (100,000)		» (100,000)	
» (200,000)		» (200,000)	
Profit for the year		Profit for the year	
» 100,000		» 100,000	
» 200,000		» 200,000	
	=		
Shareholders' funds	<>	Shareholders' funds	
» 500,000		» 500,000	
» 500,000		» 500,000	
	=		
Statement of financial position is out of balance	<>	Statement of financial position is out of balance	
» (5,000)		» (5,000)	
» (10,000)		» (10,000)	
» 2024		» 2024	
» 2023		» 2023	
» Note €		» Note €	
» €		» €	

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(continued)

Fixed assets	=	Fixed assets
Goodwill	<>	Goodwill
» 14 20,000		» 14 20,000
» 40,000		» 40,000
Negative goodwill		Negative goodwill
» 14 5,000		» 14 5,000
» 10,000		» 10,000
	=	
» 25,000	<>	» 25,000
» 50,000		» 50,000
Intangible assets not including goodwill		Intangible assets not including goodwill
» 14 38,000		» 14 38,000
» 76,000		» 76,000
Tangible assets		Tangible assets
» 15 182,364		» 15 182,364
» 364,728		» 364,728
Investment property		Investment property
» 16 250,000		» 16 250,000
» 500,000		» 500,000
Investments		Investments
» 17 279,000		» 17 279,000
» 558,000		» 558,000
Debtors		Debtors
» 23 8,576		» 23 8,576
» 17,152		» 17,152
Other financial assets		Other financial assets
» 21 1,460		» 21 1,460
» 2,920		» 2,920
	=	
» 759,400	<>	» 759,400
» 1,518,800		» 1,518,800
	=	
The notes on pages 73 to 2	<>	The notes on pages 43 to 179 f
» 88 form an integral part of these financial		» orm an integral part of these financial stat
» statements.		» ements.
» Page 35		» Page 31
		RO
» ROI FRS 102 Test		» I FRS 102 Test
	=	
» trading as FRS102	<>	» ading as FRS102
	=	
(Registr		(Registr
» ation number: 123456a)		» ation number: 123456a)
Company Balance	<>	Company Balance She
» Sheet as at 30 June 2024		» et as at 31 December 2024
	=	
	<>	

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(continued)

» 2024 » 2023 » Note € » €		» 2024 » 2023 » Note € » €
Current assets	=	Current assets
Stocks » 22 1,334 » 2,668 Debtors » 23 9,573 » 19,146 Investments » 567 » 1,134 Other financial assets » 21 3,049 » 6,098 Cash at bank and in hand » 1,077 » 2,154	<>	Stocks » 22 1,334 » 2,668 Debtors » 23 9,573 » 19,146 Investments » 567 » 1,134 Other financial assets » 21 3,049 » 6,098 Cash at bank and in hand » 1,077 » 2,154
	=	
» 15,600 » 31,200	<>	» 15,600 » 31,200
	=	
Creditors: Amounts falling due within one year » 26 (123,846) » (247,692)	<>	Creditors: Amounts falling due within one year » 26 (123,846) » (247,692)
	=	
Net current liabilities » (108,246) » (216,492)	<>	Net current liabilities » (108,246) » (216,492)
	=	
Total assets less current liabilities » 676,154 » 1,352,308	<>	Total assets less current liabilities » 676,154 » 1,352,308
	=	
Creditors: Amounts falling due after more than » one year 27 (83,435) » (666,870)	<>	Creditors: Amounts falling due after more than » one year 27 (83,435) » (666,870)
	=	
Provisions for liabilities » 28 (40,507) » (81,014)	<>	Provisions for liabilities » 28 (40,507) » (81,014)
	=	
Net assets excluding retirement benefit asset/ » (liability) 552,212 » 604,424 Net retirement benefit liability 1 » 29 (13,530)	<>	Net assets excluding retirement benefit asset/ » (liability) 552,212 » 604,424 Net retirement benefit liability 1 » 29 (13,530)

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(continued)

» (27,060)		» (27,060)	
Net retirement benefit liability 2		Net retirement benefit liability 2	
» 29 (10,665)		» 29 (10,665)	
» (21,330)		» (21,330)	
Net retirement benefit liability 3		Net retirement benefit liability 3	
» 29 (4,074)		» 29 (4,074)	
» (8,148)		» (8,148)	
Net retirement benefit liability 4		Net retirement benefit liability 4	
» 29 (2,485)		» 29 (2,485)	
» (4,970)		» (4,970)	
Post-retirement healthcare scheme 1		Post-retirement healthcare scheme 1	
» 29 (21,458)		» 29 (21,458)	
» (42,916)		» (42,916)	
	=		
» 29 (52,212)	<>	» 29 (52,212)	
» (104,424)		» (104,424)	
	=		
Net assets	<>	Net assets	
» 500,000		» 500,000	
» 500,000		» 500,000	
	=		
Capital and reserves		Capital and reserves	
Called-up share capital presented as equity	<>	Called-up share capital presented as equity	
» 20,000		» 20,000	
» 20,000		» 20,000	
Share premium reserve		Share premium reserve	
» 30,000		» 30,000	
» 30,000		» 30,000	
Capital contribution reserve		Capital contribution reserve	
» 300,000		» 300,000	
» 300,000		» 300,000	
Revaluation reserve		Revaluation reserve	
» 40,000		» 40,000	
» 40,000		» 40,000	
Other reserves		Other reserves	
» 110,000		» 110,000	
» 110,000		» 110,000	
Loss brought forward		Loss brought forward	
» (100,000)		» (100,000)	
» (200,000)		» (200,000)	
Profit for the year		Profit for the year	
» 100,000		» 100,000	
» 200,000		» 200,000	
	=		
Shareholders' funds	<>	Shareholders' funds	
» 500,000		» 500,000	
» 500,000		» 500,000	
	=		
The notes on pages 73 to 2	<>	The notes on pages 43 to 179 fo	
» 88 form an integral part of these financial		» rm an integral part of these financial state	
» statements.		» ments.	

(continued)

» Page 36			» Page 32		
» OI FRS 102 Test			» FRS 102 Test		
» ading as FRS102			» ding as FRS102		
» ation number: 123456a)			» ation number: 123456a)		
» Sheet as at 30 June 2024			» et as at 31 December 2024		
» 2023 2024			» 2023 2024		
» Note €			» Note €		
» €			» €		
Fixed assets			Fixed assets		
Goodwill			Goodwill		
» 14 20,000			» 14 20,000		
» 40,000			» 40,000		
Negative goodwill			Negative goodwill		
» 14 5,000			» 14 5,000		
» 10,000			» 10,000		
» 25,000			» 25,000		
» 50,000			» 50,000		
Intangible assets not including goodwill			Intangible assets not including goodwill		
» 14 38,000			» 14 38,000		
» 76,000			» 76,000		
Tangible assets			Tangible assets		
» 15 182,364			» 15 182,364		
» 364,728			» 364,728		
Investment property			Investment property		
» 16 250,000			» 16 250,000		
» 500,000			» 500,000		
Investments			Investments		
» 17 279,000			» 17 279,000		
» 558,000			» 558,000		
Debtors			Debtors		
» 23 8,576			» 23 8,576		
» 17,152			» 17,152		
Other financial assets			Other financial assets		
» 21 1,460			» 21 1,460		
» 2,920			» 2,920		
» 759,400			» 759,400		

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(continued)

» 1,518,800		» 1,518,800
Current assets	=	Current assets
Stocks	<>	Stocks
» 22 1,334		» 22 1,334
» 2,668		» 2,668
Debtors		Debtors
» 23 9,573		» 23 9,573
» 19,146		» 19,146
Investments		Investments
» 567		» 567
» 1,134		» 1,134
Other financial assets		Other financial assets
» 21 3,049		» 21 3,049
» 6,098		» 6,098
Cash at bank and in hand		Cash at bank and in hand
» 1,077		» 1,077
» 2,154		» 2,154
	=	
» 15,600	<>	» 15,600
» 31,200		» 31,200
	=	
Creditors: Amounts falling due within one year	<>	Creditors: Amounts falling due within one year
» 26 (123,846)		» 26 (123,846)
» (247,692)		» (247,692)
	=	
Net current liabilities	<>	Net current liabilities
» (108,246)		» (108,246)
» (216,492)		» (216,492)
	=	
Total assets less current liabilities	<>	Total assets less current liabilities
» 676,154		» 676,154
» 1,352,308		» 1,352,308
	=	
Creditors: Amounts falling due after more than	<>	Creditors: Amounts falling due after more than
» one year 27 (83,435)		» one year 27 (83,435)
» (666,870)		» (666,870)
	=	
Provisions for liabilities	<>	Provisions for liabilities
» 28 (40,507)		» 28 (40,507)
» (81,014)		» (81,014)
	=	
Net assets excluding retirement benefit asset/	<>	Net assets excluding retirement benefit asset/
» (liability) 552,212		» (liability) 552,212
» 604,424		» 604,424
Net retirement benefit liability 1		Net retirement benefit liability 1
» 29 (13,530)		» 29 (13,530)
» (27,060)		» (27,060)
Net retirement benefit liability 2		Net retirement benefit liability 2
» 29 (10,665)		» 29 (10,665)
» (21,330)		» (21,330)

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(continued)

Net retirement benefit liability 3		Net retirement benefit liability 3	
» 29 (4,074)		» 29 (4,074)	
» (8,148)		» (8,148)	
Net retirement benefit liability 4		Net retirement benefit liability 4	
» 29 (2,485)		» 29 (2,485)	
» (4,970)		» (4,970)	
Post-retirement healthcare scheme 1		Post-retirement healthcare scheme 1	
» 29 (21,458)		» 29 (21,458)	
» (42,916)		» (42,916)	
	=		
» 29 (52,212)	<>	» 29 (52,212)	
» (104,424)		» (104,424)	
	=		
Net assets	<>	Net assets	
» 500,000		» 500,000	
» 500,000		» 500,000	
The notes on pages 73 to 288		The notes on pages 43 to 179 f	
» form an integral part of these financial sta		» orm an integral part of these financial stat	
» tements.		» ements.	
» Page 37		» Page 33	
» ROI FRS 102 Test		» I FRS 102 Test	RO
	=		
» trading as FRS102	<>	» ading as FRS102	tr
	=		
» istration number: 123456a) (Reg	<>	» egistration number: 123456a) (R	
» any Balance Sheet as at 30 June 2024		» at 31 December 2024	
	=		
» 2024 2023	<>	» 2023 2024	
» Note		» Note	
» € €		» € €	
	=		
Capital and reserves		Capital and reserves	
Called-up share capital presented as equity	<>	Called-up share capital presented as equity	
» 20,00		» 20,000	
» 0 20,000		» 20,000	
Share premium reserve		Share premium reserve	
» 30,00		» 30,000	
» 0 30,000		» 30,000	
Capital contribution reserve		Capital contribution reserve	
» 300,00		» 300,000	
» 0 300,000		» 300,000	
Revaluation reserve		Revaluation reserve	
» 40,00		» 40,000	

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(continued)

» 0 40,000 Other reserves » 110,000 » 0 110,000 Loss brought forward » (100,000 » 0) (200,000) Profit for the year » 100,000 » 0 200,000		» 40,000 Other reserves » 110,000 » 110,000 Loss brought forward » (100,000) » (200,000) Profit for the year » 100,000 » 200,000
	=	
Shareholders' funds » 500,000 » 0 500,000	<>	Shareholders' funds » 500,000 » 500,000
	=	
Prior period total shareholder funds is out of » balance to the statement of changes in equi » ty		Prior period total shareholder funds is out of » balance to the statement of changes in equi » ty
balance at the start of the current period » » (500,000)	<>	balance at the start of the current period » » (500,000)
	=	
Approved and authorised by the Board on 11 Sep » tember 2024 and signed on its behalf by: Click here to enter finalisation dates Click here to enter signatories test SECRETARY TEST Company secretary SEC AND DIRECTOR A B Company secretary and director		Approved and authorised by the Board on 11 Sep » tember 2024 and signed on its behalf by: Click here to enter finalisation dates Click here to enter signatories test SECRETARY TEST Company secretary SEC AND DIRECTOR A B Company secretary and director
The notes on pages 73 to 2 » 88 form an integral part of these financial » statements. » Page 38	<>	The notes on pages 43 to 179 fo » rm an integral part of these financial state » ments. » Page 34
» ROI FRS 102 Test		» ROI FRS 102 Test
	=	
» trading as FRS102	<>	» trading as FRS102
	=	
Consolidated Statemen » t of Changes in Equity for the Financial Yea » r Ended 30 June 2024	<>	Consolidated Statement o » f Changes in Equity for the Financial Year E » nded 31 December 2024
	=	
» Pro » fit and loss	<>	» Profit and loss

<div>»</div> <div>» accountTota</div> <div>» 1 Total equity</div> <div>»</div> <div>» € €</div> <div>» €</div> <div>Profit for the year</div> <div>»</div> <div>» 300,000300,00</div> <div>» 0 300,000</div>	=	<div>»</div> <div>» account</div> <div>» Total Total equity</div> <div>»</div> <div>» € €</div> <div>» €</div> <div>Profit for the year</div> <div>»</div> <div>» 300,000300,000</div> <div>» 300,000 300,000</div>
<div>At 30 June 2024</div> <div>»</div> <div>» 300,000300,00</div> <div>» 0 300,000</div>	<>	<div>At 31 December 2024</div> <div>»</div> <div>» 300,000300,000</div> <div>» 300,000 300,000</div> <div>Difference between the prior period closing ba</div> <div>» lance and current period opening balance</div> <div>» (500,000)</div> <div>» (500,000) (500,000)</div>
<div>»</div> <div>» fit and lossPro</div> <div>»</div> <div>» accountTota</div> <div>» 1 Total equity</div> <div>»</div> <div>» € €</div> <div>» €</div> <div>Profit for the year</div> <div>»</div> <div>» 300,000300,00</div> <div>» 0 300,000</div>		<div>»</div> <div>» Profit and loss</div> <div>»</div> <div>» account</div> <div>» Total Total equity</div> <div>»</div> <div>» € €</div> <div>» €</div> <div>Profit for the year</div> <div>»</div> <div>» 300,000300,000</div> <div>» 300,000 300,000</div>
<div>At 30 June 2024</div> <div>»</div> <div>» 300,000300,00</div> <div>» 0 300,000</div>	<>	<div>At 31 December 2024</div> <div>»</div> <div>» 300,000300,000</div> <div>» 300,000 300,000</div> <div>Difference between the prior period closing ba</div> <div>» lance and current period opening balance</div> <div>» (500,000)</div> <div>» (500,000) (500,000)</div>
<div>»</div> <div>» fit and lossPro</div> <div>»</div> <div>» accountTota</div> <div>» 1 Total equity</div>		<div>»</div> <div>» Profit and loss</div> <div>»</div> <div>» account</div> <div>» Total Total equity</div>

»				»			
»		€	€	»		€	€
»	€			»	€		
Profit for the year				Profit for the year			
»				»			
» 500,000			500,00	»		500,000	
» 0 500,000				» 500,000		500,000	
				=			
At 30 June 2023				<>	At 31 December 2023		
»				»			
» 500,000			500,00	»		500,000	
» 0 500,000				» 500,000		500,000	
»			Pro	»			
» fit and loss				»	Profit and loss		
»				»			
» account			Tota	»		account	
» 1 Total equity				»	Total Total equity		
»				»			
»		€	€	»		€	€
»	€			»	€		
Profit for the year				Profit for the year			
»				»			
» 500,000			500,00	»		500,000	
» 0 500,000				» 500,000		500,000	
				=			
At 30 June 2023				<>	At 31 December 2023		
»				»			
» 500,000			500,00	»		500,000	
» 0 500,000				» 500,000		500,000	
Click here to enter data							
				=			
The note				<>	Difference between the prior period closing ba		
» s on pages 73 to 288 form an integral part o				»	lance and current period opening balance		
» f these financial statements.				»		500,000	
				»	500,000	500,000	
»			Page 39				
»			ROI FRS 102 Test				
				=			
				<>			
» trading as FRS102							
» Consolidated Statement							
» of Changes in Equity for the Financial Year							
» Ended 30 June 2024							
»							
»			Foreign				

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»			Capital
»	Capital	currency	
»	Share	Share	redemption
»	contribution	translation	R
»	evaluation	Non-distributable	
»	capital	premium	reserve
»	reserve	reserve	
»	reserve	reserve	
»	€	€	€
»	€		€
»	€	€	
At 1 July 2023			
»	23,234	45,456	6,867
»	67,567		4,564
»	45,456	234,234	
Profit for the year			
»	23,423	23,324	89,089
»	789,789	789,789	
»	678,678	45,645	
Other comprehensive income			
»	234,234	456,456	966,786
»	567,567	57,546	
»	34,534	456,546	
Total comprehensive income			
»	257,657	479,780	1,055,875
»	1,357,356	847,335	
»	713,212	502,191	
Dividends			
»	45,655	23,443	55,686
»	7,919	57,617	
»	67,738	23,304	
New share capital subscribed			
»	23,234	45,654	97,876
»	56,756	78,978	
»	46,456	345,345	
Share issue costs			
»	456,456	234,234	6,567
»	66,786	99,845	7,6
»	86	23,232	
Purchase of own share capital			
»	234,234	435,345	789,789
»	7,967	87,798	
»	46,456	456,456	
Other ordinary share capital movements			
»	456,456	45,452	567,567
»	89,789	56,456	
»	678,678	234,234	
Other share premium reserve movements			

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» 23,234 234,234 9,789		
» 97,895 78,795		
» 46,456 45,456		
Other capital redemption reserve movements		
» 456,456 23,243 6,567		
» 78,879 67,678		
» 67,867 45,456		
Transfers		
» 23,423 45,645 78,978		
» 90,878 5,456		
» 456,456 23,234		
Share-based payment transactions		
» 456,546 234,234 8,567		
» 567,567 78,789		
» 67,867 23,234		
Increase in non-controlling interest in subsidiaries that do not result in loss of control		
» 456,456 4,564 57,458		
» 78,979 4,564		
» 564,564 45,546		
Decrease in non-controlling interest in subsidiaries		
» 23,423 23,423 67,867		
» 5,756 789,789 4,5		
» 34 23,234		
Acquisition of subsidiaries, increase in equity		
» 2,323 23,423 46,456		
» 56,457 45,456		
» 76,864 21,234		
The		The not
» notes on pages 73 to 288 form an integral part of these financial statements.	»	es on pages 43 to 179 form an integral part of these financial statements.
» Page 40	»	Page 35
» ROI FRS 102 Test	»	ROI FRS 102 Test
	=	
» trading as FRS102	<>	» trading as FRS102
	=	
Consolidated Statement	<>	Consolidated Stateme
» of Changes in Equity for the Financial Year	»	nt of Changes in Equity for the Financial Ye
» Ended 30 June 2024	»	ar Ended 31 December 2024
	=	
	+ -	
» Merger Profit		
» and loss M		
» inority		

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»	reserve	Other reserves	acco
» unt	Total		i
» nterests	Total equity		
»	€	€	
» €		€	€
»	€		
At 1 July 2023			
»	456,456	23,423	78,
» 678	985,935		
» 56,756	975,124		
Profit for the year			
»	45,456	34,345	56,
» 756	2,576,294		
» 56,756	1,843,261		
Other comprehensive income			
»	33,532	44,654	67,
» 670	2,919,525		
» 68,678	2,420,636		
Total comprehensive income			
»	78,988	78,999	124,
» 426	5,495,819		
» 125,434	4,263,897		
Dividends			
»	234,203	233,332	679,
» 090	1,427,987		
» 91,016	1,511,084		
New share capital subscribed			
»	234,123	23,423	67,
» 867	1,019,712		
» 8,998	971,954		
Share issue costs			
»	456,456	34,234	89,
» 089	1,474,585		
» 6,756	1,414,555		
Purchase of own share capital			
»	234,234	456,525	90,
» 890	2,839,694		
» 89,068	2,920,795		
Other ordinary share capital movements			
»	565,645	32,345	67,
» 867	2,794,489		
» 67,867	2,772,567		
Other share premium reserve movements			
»	45,645	23,234	6,
» 767	611,505		
» 90,890	604,500		
Other capital redemption reserve movements			
»	3,234	45,645	678,
» 678	1,473,703		
» 67,678	1,462,502		
Transfers			

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(continued)

»	45,456	23,234	89,
» 089	881,849		
» 67,867	858,838		
Share-based payment transactions			
»	23,234	45,645	675,
» 675	2,181,358		
» 34,534	1,648,325		
Increase in non-controlling interest in subsidiaries that do not result in loss of control			
»	234,234	322,342	63,
» 455	1,832,162		
» 67,678	1,820,861		
Decrease in non-controlling interest in subsidiaries			
»	4,564	23,234	456,
» 456	1,422,280		
» 56,345	1,472,869		
Acquisition of subsidiaries, increase in equity			
» y	345,345	45,522	6,
» 567	669,647		
» 77,567	690,757		
The			
» notes on pages 73 to 288 form an integral part of these financial statements.			
»			
» Page 41			
»			
» ROI FRS 102 Test			
»			
» trading as FRS102			
» Consolidated Statement of			
» f Changes in Equity for the Financial Year Ended 30 June 2024			
»			
»			
» Foreign			
»			
» Capital			
» Capital currency			
»			
» Share Share redemption			
» contribution translation Reva			
» luationNon-distributable			
»			
» capital premium reserve			
» reserve reserve			
» reserve reserve			
»			
» € € €			
» € € €			
» €			

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(continued)

Acquisition of non-controlling interest, increase in equity			
»	45,645	75,456	67,567
»	56,756	86,456	
»	456,466	45,654	
Merger adjustment, increase in equity			
»	23,423	678,678	567,567
»	78,978	78,687	
»	78,678	23,234	
Other movements on reserves			
»	456,456	57,565	7,878
»	6,576	456,456	
»	456,456	232,345	
At 30 June 2024			
»	3,464,311	2,709,829	3,498,921
»	2,772,861	2,924,719	3
»	,881,890	2,347,623	
The notes on pages 73 to 288 form an integral part of these financial statements.			
Page 42			
ROI FRS 102 Test			
trading as FRS102 Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2024			
»	Merger	Profit and loss	Minority
»	reserve	Other reserves	account
»	ccount	Total	interests
»	terests	Total equity	
»	€	€	€
»	€	€	€
»	€		
Acquisition of non-controlling interest, increase in equity			
»	23,234	23,234	
»	45,664	926,132	
»	67,678	937,054	
Merger adjustment, increase in equity			
»	45,546	45,456	
»	678,678	2,298,925	
»	45,645	2,265,592	
Other movements on reserves			
»	45,356	233,242	

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(continued)

» 56,567 2,008,897		
» 75,685 2,078,006		
At 30 June 2024		
» 3,075,953 1,713,069 3,		
» 955,503 30,344,679 1,0		
» 97,462 28,669,280		
Click here to enter data	=	Click here to enter data
»	+-	
» Foreign		
» Capital		
» Capital currency		
» Share Share redemption		
» contribution translation Rev		
» aluationNon-distributable		
» capital premium reserve		
» reserve reserve		
» reserve reserve		
» € € €		
» € €		
» € €		
At 1 July 2023		
» 23,234 45,456 6,867		
» 67,567 4,564		
» 45,456 234,234		
Prior period adjustment		
» 44,345 54,345 56,756		
» 4,534 789,789		
» 78,789 5,756		
	=	
At 1 July 2023 (As restated)	<>	At 31 December 2024
» 67,579 99,801 63,623		
» 72,101 794,353		
» 124,245 239,990		
Profit for the year		
» 23,423 23,324 89,089		
» 789,789 789,789		
» 678,678 45,645		
Other comprehensive income		
» 234,234 456,456 966,786		
» 567,567 57,546		
» 34,534 456,546		
Total comprehensive income		
» 257,657 479,780 1,055,875		
» 1,357,356 847,335		
» 713,212 502,191		
Dividends		
» 45,655 23,443 55,686		

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(continued)

»	7,919	57,617	
»	67,738	23,304	
New share capital subscribed			
»	23,234	45,654	97,876
»	56,756	78,978	
»	46,456	345,345	
Share issue costs			
»	456,456	234,234	6,567
»	66,786	99,845	7,686
»		23,232	
Purchase of own share capital			
»	234,234	435,345	789,789
»	7,967	87,798	
»	46,456	456,456	
The notes on pages 73 to 288 form an integral part of these financial statements.			
Page 43			
ROI FRS 102 Test			
trading as FRS102			
Consolidated Statement			
of Changes in Equity for the Financial Year			
Ended 30 June 2024			
Merger Profit and Loss Statement			
Minority Interest			
Other reserves			
account			
interest			
Total equity			
Total			
€			
€			
€			
At 1 July 2023			
456,456 23,423 78,678			
985,935 56,7			
56 975,124			
Prior period adjustment			
7,897 56,756 56,756			
1,155,723 4,5			
45 1,155,734			
At 1 July 2023 (As restated)			
464,353 80,179 135,434			
2,141,658 61,3			
01 2,130,858			
Profit for the year			
45,456 34,345 56,756			

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(continued)

»	2,576,294		56,7
» 56	1,843,261		
Other comprehensive income			
»	33,532	44,654	67,670
»	2,919,525		68,6
» 78	2,420,636		
Total comprehensive income			
»	78,988	78,999	124,426
»	5,495,819		125,4
» 34	4,263,897		
Dividends			
»	234,203	233,332	679,090
»	1,427,987		91,0
» 16	1,511,084		
New share capital subscribed			
»	234,123	23,423	67,867
»	1,019,712		8,9
» 98	971,954		
Share issue costs			
»	456,456	34,234	89,089
»	1,474,585		6,7
» 56	1,414,555		
Purchase of own share capital			
»	234,234	456,525	90,890
»	2,839,694		89,0
» 68	2,920,795		
The note			
s on pages 73 to 288 form an integral part o			
f these financial statements.			
Page 44			
ROI FRS 102 Test			
trading as FRS102			
Consolidated Statement o			
f Changes in Equity for the Financial Year E			
nded 30 June 2024			
Foreign			
Capital			
Capital currency			
Share Share redemption			
contribution translation R			
evaluationNon-distributable			
capital premium reserve			
reserve reserve			
reserve reserve			

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(continued)

»	€	€	€
»	€		€
»	€	€	
Other ordinary share capital movements			
»	456,456	45,452	567,567
»	89,789	56,456	
»	678,678	234,234	
Other share premium reserve movements			
»	23,234	234,234	9,789
»	97,895	78,795	
»	46,456	45,456	
Other capital redemption reserve movements			
»	456,456	23,243	6,567
»	78,879	67,678	
»	67,867	45,456	
Transfers			
»	23,423	45,645	78,978
»	90,878		5,456
»	456,456	23,234	
Share-based payment transactions			
»	456,546	234,234	8,567
»	567,567	78,789	
»	67,867	23,234	
Increase in non-controlling interest in subsidiaries that do not result in loss of control			
»	456,456	4,564	57,458
»	78,979		4,564
»	564,564	45,546	
Decrease in non-controlling interest in subsidiaries			
»	23,423	23,423	67,867
»	5,756	789,789	4,5
»	34	23,234	
Acquisition of subsidiaries, increase in equity			
»	2,323	23,423	46,456
»	56,457	45,456	
»	76,864	21,234	
Acquisition of non-controlling interest, increase in equity			
»	45,645	75,456	67,567
»	56,756	86,456	
»	456,466	45,654	
Merger adjustment, increase in equity			
»	23,423	678,678	567,567
»	78,978	78,687	
»	78,678	23,234	
Other movements on reserves			
»	456,456	57,565	7,878

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(continued)

»	6,576	456,456		
»	456,456	232,345		
			=	
At 30 June 2024			<>	At 31 December 2024
»	3,508,656	2,764,174		3,555,677
»	2,777,395	3,714,508		
»	3,960,679	2,353,379		
»	The			
»	notes on pages 73 to 288 form an integral p			
»	art of these financial statements.			
»	Page 45			
»	ROI FRS 102 Test			
»	trading as FRS102			
»	Consolidated Statemen			
»	t of Changes in Equity for the Financial Yea			
»	r Ended 30 June 2024			
»	Merger	Profit		
»	and loss	M		
»	inority			
»	reserve	Other reserves	acco	
»	unt	Total	i	
»	nterests	Total equity		
»	€	€	€	
»	€	€	€	
»	€			
»	Other ordinary share capital movements			
»	565,645	32,345	67,	
»	867	2,794,489		
»	67,867	2,772,567		
»	Other share premium reserve movements			
»	45,645	23,234	6,	
»	767	611,505		
»	90,890	604,500		
»	Other capital redemption reserve movements			
»	3,234	45,645	678,	
»	678	1,473,703		
»	67,678	1,462,502		
»	Transfers			
»	45,456	23,234	89,	
»	089	881,849		
»	67,867	858,838		
»	Share-based payment transactions			
»	23,234	45,645	675,	
»	675	2,181,358		
»	34,534	1,648,325		
»	Increase in non-controlling interest in			

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<p>subsidiaries that do not result in loss of control</p> <p>» 234,234 322,342 63,</p> <p>» 455 1,832,162</p> <p>» 67,678 1,820,861</p> <p>Decrease in non-controlling interest in subsidiaries</p> <p>» 4,564 23,234 456,</p> <p>» 456 1,422,280</p> <p>» 56,345 1,472,869</p> <p>Acquisition of subsidiaries, increase in equity</p> <p>» y 345,345 45,522 6,</p> <p>» 567 669,647</p> <p>» 77,567 690,757</p> <p>Acquisition of non-controlling interest, increase in equity</p> <p>» 23,234 23,234 45,</p> <p>» 664 926,132</p> <p>» 67,678 937,054</p> <p>Merger adjustment, increase in equity</p> <p>» 45,546 45,456 678,</p> <p>» 678 2,298,925</p> <p>» 45,645 2,265,592</p> <p>Other movements on reserves</p> <p>» 45,356 233,242 56,</p> <p>» 567 2,008,897</p> <p>» 75,685 2,078,006</p> <p>At 30 June 2024</p> <p>» 3,083,850 1,769,825 4,012,</p> <p>» 259 31,500,402 1,</p> <p>» 102,007 29,825,014</p>	
Click here to enter data	= Click here to enter data
<p>The</p> <p>» notes on pages 73 to 288 form an integral part of these financial statements.</p> <p>»</p> <p>Page 46</p> <p>»</p> <p>ROI FRS 102 Test</p> <p>»</p> <p>trading as FRS102</p> <p>Consolidated Statement</p> <p>» of Changes in Equity for the Financial Year</p> <p>» Ended 30 June 2024</p> <p>»</p> <p>»</p> <p>Foreign</p> <p>»</p> <p>Capital</p> <p>»</p> <p>Capital currency</p> <p>»</p> <p>Share Share redemption</p>	<p><> At 31 December 2023</p>

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» contribution translation		R
» evaluationNon-distributable		
» capital premium		reserve
» reserve reserve		
» reserve reserve		
» € €		€
» €		€
» €		€
At 1 July 2022		
» 756,757	56,756	78,786
» 567,567	867,867	
» 454,546	567,567	
Profit for the year		
» 567,567	76,786	567,567
» 67,867	567,567	
» 43,453	445,646	
Other comprehensive income		
» 44,645	434,456	6,767
» 463,456	78,785	
» 44,354	87,645	
Total comprehensive income		
» 612,212	511,242	574,334
» 531,323	646,352	
» 87,807	533,291	
Dividends		
» 67,545	53,554	657,867
» 34,934		7,067 5,9
» 43	568,267	
New share capital subscribed		
» 43,453	567,567	345,354
» 65,563		4,534
» 53,436	66,756	
Share issue costs		
» 87,654	56,567	6,544
» 6,768	567,567	
» 353,435	564,562	
Purchase of own share capital		
» 345,678	34,345	54,546
» 56,567	678,678	3,4
» 34	345,345	
Other ordinary share capital movements		
» 675,433	64,546	54,645
» 678,674	57,567	
» 345,345	34,534	
Other share premium reserve movements		
» 234,567	34,345	65,643
» 786,545	567,567	
» 33,436	56,567	
Other capital redemption reserve movements		

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»	87,654	656,754	456,456
»	567,567	678,686	
»	334,534	34,345	
Transfers			
»	2,345	34,534	67,756
»	678,678	678,678	
»	56,567	56,563	
Share-based payment transactions			
»	67,543	566,433	44,564
»	567,567	57,568	3,4
»	34	567,567	
Increase in non-controlling interest in subsidiaries that do not result in loss of control			
»	56,785	345,345	675,675
»	678,678	78,986	
»	657,567	3,345	
Decrease in non-controlling interest in subsidiaries			
»	345,345	34,534	7,644
»	56,567	55,678	
»	343,455	6,567	
Acquisition of subsidiaries, increase in equity			
»	64,533	3,434	56,756
»	78,678		7,556
»	67,563	343,453	
The			
»	notes on pages 73 to 288 form an integral p		
»	art of these financial statements.		
Page 47			
ROI FRS 102 Test			
trading as FRS102			
Consolidated Statement			
of Changes in Equity for the Financial Year			
Ended 30 June 2024			
Merger Profit			
»	and loss		M
»	inority		
reserve Other reserves acco			
»	unt	Total	i
»	nterests	Total equity	
€ € €			
»	€	€	€
»		€	
At 1 July 2022			

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»	456,456	678,567	456,
» 456	4,941,325		
» 678,768	5,052,526		
Profit for the year			
»	464,654	56,657	4,
» 456	2,862,220		
» 567,657	3,362,010		
Other comprehensive income			
»	64,564	77,675	45,
» 334	1,347,681		
» 34,345	918,570		
Total comprehensive income			
»	529,218	134,332	49,
» 790	4,209,901		
» 602,002	4,280,580		
Dividends			
»	67,584	57,356	54,
» 433	1,574,550		
» 57,754	1,597,370		
New share capital subscribed			
»	53,453	43,435	544,
» 564	1,788,115		
» 34,345	1,756,897		
Share issue costs			
»	22,324	5,654	5,
» 446	1,676,521		
» 4,564	1,674,317		
Purchase of own share capital			
»	56,756	34,345	3,
» 345	1,613,039		
» 34,345	1,590,817		
Other ordinary share capital movements			
»	6,564	3,434	34,
» 345	1,955,087		
» 7,857	1,284,270		
Other share premium reserve movements			
»	34,345	45,456	4
» 54	1,858,925		
» 456,456	1,528,836		
Other capital redemption reserve movements			
»	34,345	56,567	34,
» 345	2,941,253		
» 678,768	3,052,454		
Transfers			
»	565,675	34,345	5,
» 564	2,180,705		
» 787,456	2,289,483		
Share-based payment transactions			
»	344,353	56,756	34,
» 345	2,310,130		
» 867,567	2,610,130		
Increase in non-controlling interest in			

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subsidiaries that do not result in loss of control

»	65,673	343,455	56,
» 456	2,961,965		
» 4,456	2,287,743		

Decrease in non-controlling interest in subsidiaries

»	3,443	56,756	3,
» 434	913,423		
» 8,786	865,642		

Acquisition of subsidiaries, increase in equity

» y	567,567	34,345	5,
» 645	1,229,530		
» 34,534	1,185,386		

The

» notes on pages 73 to 288 form an integral part of these financial statements.

»

Page 48

»

ROI FRS 102 Test

»

trading as FRS102

Consolidated Statement of

» f Changes in Equity for the Financial Year Ended 30 June 2024

»

»

Foreign

»

Capital

»

Capital currency

»

Share Share redemption

» contribution translation Rev

» valuationNon-distributable

»

capital premium reserve

» reserve reserve

» reserve reserve

»

€ € €

»

€ € €

»

€

Acquisition of non-controlling interest, increase in equity

»	34,534	534,534	56,767
»	5,567	79,897	
»	34,345	567,567	

Merger adjustment, increase in equity

»	67,567	34,353	789,545
»	667,567	56,567	

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(continued)

» 565,675	34,345		
Other movements on reserves			
» 4,343	453,434	75,645	
» 457,456		7,879	
» 567,567	34,345		
At 30 June 2023			
» 3,553,948	4,042,277	4,068,527	
» 6,486,266	5,098,694		
» 3,968,089	4,384,986		
The notes on pages 73 to 288 form an integral part of these financial statements.			
Page 49			
ROI FRS 102 Test			
trading as FRS102 Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2024			
» Merger	Profit and loss	Minority	
» reserve	Other reserves	account	in
» Total	Total equity	interests	
» €	€	€	€
» €	€	€	€
Acquisition of non-controlling interest, increase in equity			
» 343,453	56,567		
» 3,434	1,716,665		
» 4,454	1,715,552		
Merger adjustment, increase in equity			
» 56,567	345,345		
» 4,564	2,622,095	4	
» 56,456	2,410,984		
Other movements on reserves			
» 34,345	567,567		
» 34,345	2,236,926	5	
» 67,567	2,347,037		
At 30 June 2023			
» 3,242,121	2,554,282	1,	
» 330,965	38,730,155	5,2	
» 86,135	37,530,024		
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(continued)

<p>»</p> <p>» Foreign</p> <p>» Capital</p> <p>» Capital currency</p> <p>» Share Share redemption</p> <p>» contribution translation Rev</p> <p>» aluationNon-distributable</p> <p>» capital premium reserve</p> <p>» reserve reserve</p> <p>» reserve reserve</p> <p>» € € €</p> <p>» € €</p> <p>» € €</p> <p>At 1 July 2022</p> <p>» 756,757 56,756 78,786</p> <p>» 567,567 867,867</p> <p>» 454,546 567,567</p> <p>Prior period adjustment</p> <p>» 686,786 67,868 567,567</p> <p>» 678,678 567,567</p> <p>» 56,756 3,453</p>		
<p>At 1 July 2022</p> <p>» 1,443,543 124,624 646,353</p> <p>» 1,246,245 1,435,434</p> <p>» 511,302 571,020</p> <p>Profit for the year</p> <p>» 567,567 76,786 567,567</p> <p>» 67,867 567,567</p> <p>» 43,453 445,646</p> <p>Other comprehensive income</p> <p>» 44,645 434,456 6,767</p> <p>» 463,456 78,785</p> <p>» 44,354 87,645</p>	=	<p>At 31 December 2023</p>
<p>Total comprehensive income</p> <p>» 612,212 511,242 574,334</p> <p>» 531,323 646,352</p> <p>» 87,807 533,291</p> <p>Dividends</p> <p>» 67,545 53,554 657,867</p> <p>» 34,934 7,067 5,943</p> <p>» 568,267</p> <p>New share capital subscribed</p> <p>» 43,453 567,567 345,354</p> <p>» 65,563 4,534</p> <p>» 53,436 66,756</p> <p>Share issue costs</p>	=<>	

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(continued)

»	87,654	56,567	6,544
»	6,768	567,567	
»	353,435	564,562	
Purchase of own share capital			
»	345,678	34,345	54,546
»	56,567	678,678	3,434
»	345,345		
The n			
otes on pages 73 to 288 form an integral par			
t of these financial statements.			
Page 50			
ROI FRS 102 Test			
trading as FRS102			
Consolidated Statement			
of Changes in Equity for the Financial Year			
Ended 30 June 2024			
Merger Profit and l			
oss Minori			
ty			
reserve Other reserves account			
Total intere			
sts Total equity			
€ € € €			
€ €			
At 1 July 2022			
»	456,456	678,567	456,456
»	4,941,325		678,7
»	68	5,052,526	
Prior period adjustment			
»	75,675	456,456	67,564
»	3,228,370		45,6
»	45	2,595,337	
At 1 July 2022			
»	532,131	1,135,023	524,020
»	8,169,695		724,4
»	13	7,647,863	
Profit for the year			
»	464,654	56,657	4,456
»	2,862,220		567,6
»	57	3,362,010	
Other comprehensive income			
»	64,564	77,675	45,334
»	1,347,681		34,3
»	45	918,570	
Total comprehensive income			

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(continued)

»	529,218	134,332	49,790
»	4,209,901		602,0
» 02	4,280,580		
Dividends			
»	67,584	57,356	54,433
»	1,574,550		57,7
» 54	1,597,370		
New share capital subscribed			
»	53,453	43,435	544,564
»	1,788,115		34,3
» 45	1,756,897		
Share issue costs			
»	22,324	5,654	5,446
»	1,676,521		4,5
» 64	1,674,317		
Purchase of own share capital			
»	56,756	34,345	3,345
»	1,613,039		34,3
» 45	1,590,817		
The note			
» s on pages 73 to 288 form an integral part o			
» f these financial statements.			
»			
» Page 51			
»			
» ROI FRS 102 Test			
»			
» trading as FRS102			
» Consolidated Statement o			
» f Changes in Equity for the Financial Year E			
» nded 30 June 2024			
»			
» Foreign			
»			
» Capital			
» Capital currency			
»			
» Share Share redemption			
» contribution translation R			
» evaluationNon-distributable			
»			
» capital premium reserve			
» reserve reserve			
» reserve reserve			
»			
» € € €			
»			
» € €			
Other ordinary share capital movements			
»	675,433	64,546	54,645
»	678,674	57,567	

There is a difference between the Statement of
 » Financial Position total for Equity and the
 » total in the Statement of Changes in Equity
 » for the Current period.

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(continued)

» 345,345	34,534		
Other share premium reserve movements			
» 234,567	34,345	65,643	
» 786,545	567,567		
» 33,436	56,567		
Other capital redemption reserve movements			
» 87,654	656,754	456,456	
» 567,567	678,686		
» 334,534	34,345		
Transfers			
» 2,345	34,534	67,756	
» 678,678	678,678		
» 56,567	56,563		
Share-based payment transactions			
» 67,543	566,433	44,564	
» 567,567	57,568	3,4	
» 34	567,567		
Increase in non-controlling interest in subsidiaries that do not result in loss of control			
» 56,785	345,345	675,675	
» 678,678	78,986		
» 657,567	3,345		
Decrease in non-controlling interest in subsidiaries			
» 345,345	34,534	7,644	
» 56,567	55,678		
» 343,455	6,567		
Acquisition of subsidiaries, increase in equity			
» 64,533	3,434	56,756	
» 78,678		7,556	
» 67,563	343,453		
Acquisition of non-controlling interest, increase in equity			
» 34,534	534,534	56,767	
» 5,567	79,897		
» 34,345	567,567		
Merger adjustment, increase in equity			
» 67,567	34,353	789,545	
» 667,567	56,567		
» 565,675	34,345		
Other movements on reserves			
» 4,343	453,434	75,645	
» 457,456		7,879	
» 567,567	34,345		
			=
At 30 June 2023			<>
» 4,240,734	4,110,145	4,636,094	
» 7,164,944	5,666,261		
» 4,024,845	4,388,439		

(continued)

				The
» notes on pages 73 to 288 form an integral p				
» art of these financial statements.				
»				Page 52
»				ROI FRS 102 Test
»				trading as FRS102
»				Consolidated Statement o
» f Changes in Equity for the Financial Year E				
» nded 30 June 2024				
»				Merger Profit
» and loss				M
» inority				
»				reserve Other reserves
»				account Total i
» nterests				Total equity
»				€ €
»				€ € €
»				€
Other ordinary share capital movements				
»				6,564 3,434
»				34,345 1,955,087
» 7,857				1,284,270
Other share premium reserve movements				
»				34,345 45,456
»				454 1,858,925
» 456,456				1,528,836
Other capital redemption reserve movements				
»				34,345 56,567
»				34,345 2,941,253
» 678,768				3,052,454
Transfers				
»				565,675 34,345
»				5,564 2,180,705
» 787,456				2,289,483
Share-based payment transactions				
»				344,353 56,756
»				34,345 2,310,130
» 867,567				2,610,130
Increase in non-controlling interest in subsidiaries that do not result in loss of control				
»				65,673 343,455
»				56,456 2,961,965
» 4,456				2,287,743
Decrease in non-controlling interest in subsidiaries				

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(continued)

<p>» 3,443 56,756</p> <p>» 3,434 913,423</p> <p>» 8,786 865,642</p> <p>Acquisition of subsidiaries, increase in equity</p> <p>» y 567,567 34,345</p> <p>» 5,645 1,229,530</p> <p>» 34,534 1,185,386</p> <p>Acquisition of non-controlling interest, increase in equity</p> <p>» 343,453 56,567</p> <p>» 3,434 1,716,665</p> <p>» 4,454 1,715,552</p> <p>Merger adjustment, increase in equity</p> <p>» 56,567 345,345</p> <p>» 4,564 2,622,095</p> <p>» 456,456 2,410,984</p> <p>Other movements on reserves</p> <p>» 34,345 567,567</p> <p>» 34,345 2,236,926</p> <p>» 567,567 2,347,037</p> <p>At 30 June 2023</p> <p>» 3,317,796 3,010,738 1,398,</p> <p>» 529 41,958,525 5,</p> <p>» 331,780 40,125,361</p> <p>Total equity at the end of the prior period differs to the balance at the start of the current period</p> <p>» 500,000</p>		
<p>The</p> <p>» notes on pages 73 to 288 form an integral part of these financial statements.</p> <p>» Page 53</p> <p>ROI FRS 102 Test</p>	=	<p>The</p> <p>» notes on pages 43 to 179 form an integral part of these financial statements.</p> <p>» Page 36</p> <p>ROI FRS 102 Test</p>
<p>» trading as FRS102</p>	<>	<p>» trading as FRS102</p>
<p>Company Statement of</p> <p>» Changes in Equity for the Financial Year Ended 30 June 2024</p>	<>	<p>Company Statement of C</p> <p>» hanges in Equity for the Financial Year Ended 31 December 2024</p>
<p>»</p> <p>» Profit and loss</p> <p>»</p> <p>» account</p> <p>» Total</p>	=	<p>»</p> <p>» Pro</p> <p>» fit and loss</p> <p>»</p> <p>» account</p> <p>» Total</p>

»	€	»	€
»	€	»	€
Profit for the year		Profit for the year	
»		»	
»	200,000	»	200,000
»	200,000	»	200,000
At 30 June 2023		<>	At 31 December 2023
»		»	
»	200,000	»	200,000
»	200,000	»	200,000
		Difference between the prior period closing ba	
		» lance and current period opening balances	
		» 200,000	
		» 200,000	
		The not	
		» es on pages 43 to 179 form an integral part	
		» of these financial statements.	
		»	
		Page 37	
		»	
		ROI FRS 102 Test	
		»	
		trading as FRS102	
		Company Statement	
		» of Changes in Equity for the Financial Year	
		» Ended 31 December 2024	
»		»	
»		»	
» d loss	Profit an	»	
»		»	
»	account	»	account
»	Total	»	Total
»		»	
»	€	»	€
»	€	»	€
Profit for the year		Profit for the year	
»		»	
»	200,000	»	200,000
»	200,000	»	200,000
At 30 June 2023		<>	At 31 December 2023
»		»	
»	200,000	»	200,000
»	200,000	»	200,000
		Difference between the prior period closing ba	
		» lance and current period opening balances	
		» 200,000	
		» 200,000	

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<p>The note</p> <p>» s on pages 73 to 288 form an integral part o</p> <p>» f these financial statements.</p> <p>»</p> <p>» Page 54</p> <p>» ROI FRS 102 Test</p> <p>» trading as FRS102</p> <p>» Company Statement of</p> <p>» Changes in Equity for the Financial Year End</p> <p>» ed 30 June 2024</p> <p>»</p> <p>» Foreign</p> <p>»</p> <p>» Capital</p> <p>» Capital currency</p> <p>» Share Share redemption con</p> <p>» tribution translation Reval</p> <p>» uatioNnon-distributable</p> <p>» capital premium reserve</p> <p>» reserve reserve reserve</p> <p>» reserve</p> <p>» € € €</p> <p>» € € €</p> <p>» €</p> <p>At 1 July 2023</p> <p>» 24,234 34,534 453,452</p> <p>» 23,423 4,543 6,753</p> <p>» 4,534</p> <p>Profit for the year</p> <p>» 4,234 23,423 2,343</p> <p>» 45,234 4,564 5,675</p> <p>» 67,867</p> <p>Other comprehensive income</p> <p>» 32,423 45,645 4,543</p> <p>» 45,634 5,675 3,453</p> <p>» 7,686</p> <p>Total comprehensive income</p> <p>» 36,657 69,068 6,886</p> <p>» 90,868 10,239 9,128</p> <p>» 75,553</p> <p>Dividends</p> <p>» 4,575 2,364 3,265</p> <p>» 3,478 45,400 5,741</p> <p>» 45,722</p> <p>New share capital subscribed</p>	<>	At 31 December 2024

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(continued)

»	5,645	23,423	23,412
»	345,234		5,675 34,534
»	45,645		
Purchase of own share capital			
»	67,867	5,645	23,421
»	3,453		5,675 3,434
»	4,564		
Other ordinary share capital movements			
»	6,786	546,456	4,534
»	45,645		4,534 3,453
»	65,756		
Other share premium reserve movements			
»	4,564	4,564	23,421
»	23,453	67,567	45,645
»	56,456		
Other capital redemption reserve movements			
»	56,756	6,776	12,341
»	5,464		6,786 3,453
»	45,654		
Transfers			
»	4,564	5,645	2,342
»	34,534		5,645 4,564
»	75,675		
Share-based payment transactions			
»	45,645	7,867	4,352
»	45,645		4,545 3,453
»	45,645		
Other movements on reserves			
»	45,645	6,767	12,341
»	5,675		5,675 456,453
»	65,756		
At 30 June 2024			
»	302,938	713,109	569,767
»	626,872	166,284	576,611
»	530,960		
The not			
es on pages 73 to 288 form an integral part			
of these financial statements.			
Page 55			
ROI FRS 102 Test			
trading as FRS102			
Company Statement of			
Changes in Equity for the Financial Year En			
ded 30 June 2024			
Merger			
Profit			
and loss			

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»		reserve	0t
»	her reserves	account	
»	Total		
»		€	
»		€	€
»	€		
At 1 July 2023			
»		5,655	
»	4,534	56,567	
»	618,229		
Profit for the year			
»		5,675	
»	4,564	4,565	
»	168,144		
Other comprehensive income			
»		45,456	
»	56,756	3,453	
»	250,724		
Total comprehensive income			
»		51,131	
»	61,320	8,018	
»	418,868		
Dividends			
»		67,733	
»	67,775	5,574	
»	251,627		
New share capital subscribed			
»		45,545	
»	4,564	3,434	
»	537,111		
Purchase of own share capital			
»		45,645	
»	4,564	4,554	
»	168,822		
Other ordinary share capital movements			
»		56,756	
»	5,675	54,645	
»	794,240		
Other share premium reserve movements			
»		456,546	
»	4,564	4,545	
»	691,325		
Other capital redemption reserve movements			
»		6,776	
»	4,545	3,453	
»	152,004		
Transfers			
»		45,645	
»	56,756	34,534	
»	269,904		

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Share-based payment transactions					
»			76,564		
»	4,564		4,564		
»	242,844				
Other movements on reserves					
»			4,564		
»	45,645		34,534		
»	683,055				
At 30 June 2024					
»			862,560		
»	264,506		214,422		
»	4,828,029				
Click here to enter data				=	Click here to enter data
The not				<>	At 31 December 2024
» es on pages 73 to 288 form an integral part of these financial statements.					
»					
» Page 56					
» ROI FRS 102 Test					
» trading as FRS102					
» Company Statement of					
» Changes in Equity for the Financial Year Ended 30 June 2024					
»					
» Foreign					
»					
» Capital					
» Capital currency					
» Share Share redemption con					
» tribution translation Reval					
» uationNon-distributable					
»					
» capital premium reserve					
» reserve reserve reserve					
» reserve					
»					
» € € €					
» € € €					
» €					
At 1 July 2023					
» 24,234 34,534 453,452					
» 23,423 4,543 6,753					
» 4,534					
Prior period adjustment					
» 2,342 43,534 4,534					
» 56,456 76,675 5,345					
» 78,676					
At 1 July 2023 (As restated)					

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»	26,576	78,068	457,986
»	79,879	81,218	12,098
»	83,210		
Profit for the year			
»	4,234	23,423	2,343
»	45,234		4,564 5,675
»	67,867		
Other comprehensive income			
»	32,423	45,645	4,543
»	45,634		5,675 3,453
»	7,686		
Total comprehensive income			
»	36,657	69,068	6,886
»	90,868	10,239	9,128
»	75,553		
Dividends			
»	4,575	2,364	3,265
»	3,478	45,400	5,741
»	45,722		
New share capital subscribed			
»	5,645	23,423	23,412
»	345,234		5,675 34,534
»	45,645		
Purchase of own share capital			
»	67,867	5,645	23,421
»	3,453		5,675 3,434
»	4,564		
Other ordinary share capital movements			
»	6,786	546,456	4,534
»	45,645		4,534 3,453
»	65,756		
Other share premium reserve movements			
»	4,564	4,564	23,421
»	23,453	67,567	45,645
»	56,456		
Other capital redemption reserve movements			
»	56,756	6,776	12,341
»	5,464		6,786 3,453
»	45,654		
Transfers			
»	4,564	5,645	2,342
»	34,534		5,645 4,564
»	75,675		
Share-based payment transactions			
»	45,645	7,867	4,352
»	45,645		4,545 3,453
»	45,645		
Other movements on reserves			
»	45,645	6,767	12,341
»	5,675		5,675 456,453
»	65,756		

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(continued)

At 30 June 2024		
» 305,280	756,643	574,301
» 683,328	242,959	581,956
» 609,636		
The not		
» es on pages 73 to 288 form an integral part		
» of these financial statements.		
»		
Page 57		
»		
ROI FRS 102 Test		
»		
trading as FRS102		
Company Statement of		
» Changes in Equity for the Financial Year En		
» ded 30 June 2024		
»		
Merger		
» Profit		
» and loss		
»		
reserve Ot		
» her reserves		
» account		
»		
Total		
»		
€		
»		
€ €		
»		
€		
At 1 July 2023		
»		
5,655		
» 4,534		
56,567		
» 618,229		
Prior period adjustment		
»		
45,345		
» 4,645		
33,434		
» 350,986		
At 1 July 2023 (As restated)		
»		
51,000		
» 9,179		
90,001		
» 969,215		
Profit for the year		
»		
5,675		
» 4,564		
4,565		
» 168,144		
Other comprehensive income		
»		
45,456		
» 56,756		
3,453		
» 250,724		
Total comprehensive income		
»		
51,131		
» 61,320		
8,018		
» 418,868		

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(continued)

Dividends		
»	67,733	
»	67,775	5,574
»	251,627	
New share capital subscribed		
»	45,545	
»	4,564	3,434
»	537,111	
Purchase of own share capital		
»	45,645	
»	4,564	4,554
»	168,822	
Other ordinary share capital movements		
»	56,756	
»	5,675	54,645
»	794,240	
Other share premium reserve movements		
»	456,546	
»	4,564	4,545
»	691,325	
Other capital redemption reserve movements		
»	6,776	
»	4,545	3,453
»	152,004	
Transfers		
»	45,645	
»	56,756	34,534
»	269,904	
Share-based payment transactions		
»	76,564	
»	4,564	4,564
»	242,844	
Other movements on reserves		
»	4,564	
»	45,645	34,534
»	683,055	
At 30 June 2024		
»	907,905	
»	269,151	247,856
»	5,179,015	
Click here to enter data	=	Click here to enter data
The not	<>	At 31 December 2023
» es on pages 73 to 288 form an integral part		
» of these financial statements.		
»		
» Page 58		
» ROI FRS 102 Test		
» trading as FRS102		
» Company Statement of		
» Changes in Equity for the Financial Year End		

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(continued)

» ed 30 June 2024				
»				
» Foreign				
» Capital				
» Capital currency				
» Share Share redemption con				
» tribution translation Reval				
» uationNon-distributable				
» capital premium reserve				
» reserve reserve reserve				
» reserve				
» € € € €				
» € € € €				
» €				
At 1 July 2022				
» 4,543 4,456 5,675				
» 4,534 6,756 23,423				
» 24,234				
Profit for the year				
» 4,564 34,545 5,645				
» 45,345 56,765 23,432				
» 23,423				
Other comprehensive income				
» 34,523 6,564 67,645				
» 56,756 5,665 3,453				
» 34,534				
Total comprehensive income				
» 39,087 41,109 73,290				
» 102,101 62,430 26,885				
» 57,957				
Dividends				
» 3,999 3,518 9,128				
» 4,609 34,599 2,406				
» 2,906				
New share capital subscribed				
» 34,523 45,645 5,675				
» 56,756 546,456 3,453				
» 34,534				
Purchase of own share capital				
» 45,645 5,645 5,675				
» 56,756 6,456 34,534				
» 34,534				
Other ordinary share capital movements				
» 34,534 34,534 45,645				
» 4,564 3,533 2,342				
» 23,423				
Other share premium reserve movements				

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(continued)

»	54,645	45,645	5,675
»	5,675	23,423	34,534
»	4,353		
Other capital redemption reserve movements			
»	3,434	3,453	4,564
»	45,645		3,434 23,423
»	2,342		
Transfers			
»	4,564	4,564	5,675
»	5,675		2,323 3,453
»	43,534		
Share-based payment transactions			
»	3,453	3,453	45,645
»	4,564		3,534 23,423
»	2,342		
Other movements on reserves			
»	345,334	45,645	6,756
»	5,675	23,423	345,342
»	2,342		
At 30 June 2023			
»	573,761	237,667	213,403
»	296,554	716,367	523,218
»	232,501		
The not			
es on pages 73 to 288 form an integral part			
of these financial statements.			
Page 59			
ROI FRS 102 Test			
trading as FRS102			
Company Statement of			
Changes in Equity for the Financial Year En			
ded 30 June 2024			
Merger			
Profit			
and loss			
reserve Ot			
her reserves account			
Total			
€			
€ €			
€			
At 1 July 2022			
»		23,423	
»	3,434	23,234	
»	123,712		

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(continued)

Profit for the year		
»		34,534
»	6,454	3,242
»	237,949	
Other comprehensive income		
»		5,645
»	34,345	3,453
»	252,583	
Total comprehensive income		
»		40,179
»	40,799	6,695
»	490,532	
Dividends		
»		3,458
»	5,424	2,354
»	72,401	
New share capital subscribed		
»		45,645
»	3,242	34,543
»	810,472	
Purchase of own share capital		
»		4,564
»	23,423	3,433
»	220,665	
Other ordinary share capital movements		
»		3,453
»	34,534	23,235
»	209,797	
Other share premium reserve movements		
»		4,564
»	2,342	23,423
»	204,279	
Other capital redemption reserve movements		
»		56,756
»	3,434	3,434
»	149,919	
Transfers		
»		43,534
»	32,423	2,342
»	148,087	
Share-based payment transactions		
»		6,575
»	34,534	32,423
»	159,946	
Other movements on reserves		
»		4,534
»	23,423	234,322
»	1,036,796	
At 30 June 2023		
»		236,685
»	207,012	389,438
»	3,626,606	

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<p>The not</p> <p>» es on pages 73 to 288 form an integral part</p> <p>» of these financial statements.</p> <p>»</p> <p>Page 60</p> <p>»</p> <p>ROI FRS 102 Test</p>	<>	<p>At 31 December 2023</p>
	=	
<p>» trading as FRS102</p> <p>» Company Statement of</p> <p>» Changes in Equity for the Financial Year End</p> <p>» ed 30 June 2024</p> <p>»</p> <p>» Foreign</p> <p>»</p> <p>» Capital</p> <p>» Capital currency</p> <p>» Share Share redemption con</p> <p>» tribution translation Reval</p> <p>» uatioNnon-distributable</p> <p>» capital premium reserve</p> <p>» reserve reserve reserve</p> <p>» reserve</p> <p>» € € €</p> <p>» € € €</p> <p>» €</p> <p>At 1 July 2022</p> <p>» 4,543 4,456 5,675</p> <p>» 4,534 6,756 23,423</p> <p>» 24,234</p> <p>Prior period adjustment</p> <p>» 34,523 7,565 67,867</p> <p>» 6,756 45,345 34,534</p> <p>» 3,434</p>	<>	<p>There is a difference between the Statement of</p> <p>» Financial Position total for Equity and the</p> <p>» total in the Statement of Changes in Equity</p> <p>» for the Current period.</p>
	=	
<p>At 1 July 2022 (As restated)</p> <p>» 39,066 12,021 73,542</p> <p>» 11,290 52,101 57,957</p> <p>» 27,668</p> <p>Profit for the year</p> <p>» 4,564 34,545 5,645</p> <p>» 45,345 56,765 23,432</p> <p>» 23,423</p> <p>Other comprehensive income</p> <p>» 34,523 6,564 67,645</p> <p>» 56,756 5,665 3,453</p>	<>	

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(continued)

»	34,534		
Total comprehensive income			
»	39,087	41,109	73,290
»	102,101	62,430	26,885
»	57,957		
Dividends			
»	3,999	3,518	9,128
»	4,609	34,599	2,406
»	2,906		
New share capital subscribed			
»	34,523	45,645	5,675
»	56,756	546,456	3,453
»	34,534		
Purchase of own share capital			
»	45,645	5,645	5,675
»	56,756		6,456 34,534
»	34,534		
Other ordinary share capital movements			
»	34,534	34,534	45,645
»	4,564		3,533 2,342
»	23,423		
Other share premium reserve movements			
»	54,645	45,645	5,675
»	5,675	23,423	34,534
»	4,353		
Other capital redemption reserve movements			
»	3,434	3,453	4,564
»	45,645		3,434 23,423
»	2,342		
Transfers			
»	4,564	4,564	5,675
»	5,675		2,323 3,453
»	43,534		
Share-based payment transactions			
»	3,453	3,453	45,645
»	4,564		3,534 23,423
»	2,342		
Other movements on reserves			
»	345,334	45,645	6,756
»	5,675	23,423	345,342
»	2,342		
At 30 June 2023			
»	608,284	245,232	281,270
»	303,310	761,712	557,752
»	235,935		
		The not	
»	es on pages 73 to 288 form an integral part		
»	of these financial statements.		
»	Page 61		

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» ROI FRS 102 Test			
» trading as FRS102			
» Company Statement of			
» Changes in Equity for the Financial Year End			
» ed 30 June 2024			
»			
» Merger Prof			
» it and loss			
»			
» reserve Other reserves account			
» Total			
»			
» € € €			
» €			
At 1 July 2022			
»			
» 23,423 3,434 23,234			
» 123,712			
Prior period adjustment			
»			
» 67,655 43,534 3,534			
» 314,747			
At 1 July 2022 (As restated)			
»			
» 91,078 46,968 26,768			
» 438,459			
Profit for the year			
»			
» 34,534 6,454 3,242			
» 237,949			
Other comprehensive income			
»			
» 5,645 34,345 3,453			
» 252,583			
Total comprehensive income			
»			
» 40,179 40,799 6,695			
» 490,532			
Dividends			
»			
» 3,458 5,424 2,354			
» 72,401			
New share capital subscribed			
»			
» 45,645 3,242 34,543			
» 810,472			
Purchase of own share capital			
»			

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» 4,564 23,423 3,433		
» 220,665		
Other ordinary share capital movements		
»		
» 3,453 34,534 23,235		
» 209,797		
Other share premium reserve movements		
»		
» 4,564 2,342 23,423		
» 204,279		
Other capital redemption reserve movements		
»		
» 56,756 3,434 3,434		
» 149,919		
Transfers		
»		
» 43,534 32,423 2,342		
» 148,087		
Share-based payment transactions		
»		
» 6,575 34,534 32,423		
» 159,946		
Other movements on reserves		
»		
» 4,534 23,423 234,322		
» 1,036,796		
At 30 June 2023		
»		
» 304,340 250,546 392,972		
» 3,941,353		
Total equity at the end of the prior period di		There is a difference between the Statement of
» ffers to the balance at the start of the cur		» Financial Position total for Equity and the
» rent period		» total in the Statement of Changes in Equity
» 200,000		» for the Prior period.
	=	
» The not	<>	» The
» es on pages 73 to 288 form an integral part		» notes on pages 43 to 179 form an integral p
» of these financial statements.		» art of these financial statements.
» Page 62		» Page 38
R		RO
» OI FRS 102 Test		» I FRS 102 Test
	=	
» t	<>	» tr
» rading as FRS102		» ading as FRS102
	=	
» Consolidated Statement of Cash Flows for t	<>	» Consolidated Statement of Cash Flows for the F
» he Financial Year Ended 30 June 2024		» inancial Year Ended 31 December 2024
	=	
» 2024	<>	» 2024
» 2023		» 2023

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(continued)

»	Note	€	»	Note	€
»	€		»	€	
Cash flows from operating activities			=	Cash flows from operating activities	
Profit for the year			<>	Profit for the year	
»		300,000	»		300,000
»	500,000		»	500,000	
Adjustments to cash flows from non-cash items			=	Adjustments to cash flows from non-cash items	
Financial instrument net gains (losses) through profit and loss		(56,453)	<>		
»	(3,454)				
Changes in fair value of investment property		(35,345)			
»	16				
»	(345,345)				
Loss on disposal of tangible assets				Loss on disposal of tangible assets	
»	5	9,528	»	5	9,528
»	15,880		»	15,880	
Loss from sales of investment properties				Loss from sales of investment properties	
»	5	20,184	»	5	20,184
»	33,640		»	33,640	
Loss on disposal of intangible assets				Loss on disposal of intangible assets	
»	5	32,478	»	5	32,478
»	54,130		»	54,130	
Loss from disposals of investments				Loss from disposals of investments	
»	5	91,998	»	5	91,998
»	153,330		»	153,330	
Finance income				Finance income	
»	8	(45,000)	»	8	(45,000)
»	(75,000)		»	(75,000)	
Finance costs				Finance costs	
»	9	14,523	»	9	14,523
»	24,205		»	24,205	
Share based payment transactions				Share based payment transactions	
»		(6,000)	»		(6,000)
»	(10,000)		»	(10,000)	
Income tax expense				Income tax expense	
»	13	295,539	»	13	295,539
»	492,565		»	492,565	
Foreign exchange gains or losses				Foreign exchange gains or losses	
»		120,000	»		120,000
»	200,000		»	200,000	
			=		
			<>		
»		741,452	»		833,250
»	1,039,951		»	1,388,750	
Working capital adjustments			=	Working capital adjustments	
Decrease/(increase) in stocks			<>	Decrease/(increase) in stocks	
»	22	2,668	»	22	2,668
»	(6,670)		»	(6,670)	
Decrease/(increase) in trade debtors				Decrease/(increase) in trade debtors	
»	23	22,926	»	23	22,926

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» (57,315)		» (57,315)	
(Decrease)/increase in trade creditors		(Decrease)/increase in trade creditors	
» (95,624)		» (95,624)	
» 239,060		» 239,060	
Decrease in retirement benefit obligation net			
» of actuarial changes 29 (5,656)			
» (3,434)			
(Decrease)/increase in provisions		(Decrease)/increase in provisions	
» 28 (68,082)		» 28 (68,082)	
» 170,205		» 170,205	
(Decrease)/increase in deferred income, includ		(Decrease)/increase in deferred income, includ	
» ing government grants (11,830)		» ing government	
» 29,575		grants	
		» (11,830)	
		» 29,575	
	=		
Cash generated from operations	<>	Cash generated from operations	
» 585,854		» 683,308	
» 1,411,372		» 1,763,605	
	=		
Income taxes paid	<>	Income taxes paid	
» 13 (224,677)		» 13 (224,677)	
» (317,995)		» (317,995)	
	=		
Net cash flow from operating activities	<>	Net cash flow from operating activities	
» 361,177		» 458,631	
» 1,093,377		» 1,445,610	
	=		
Cash flows from investing activities		Cash flows from investing activities	
Interest received	<>	Interest received	
» 12,345		» 12,345	
» 20,575		» 20,575	
Acquisitions of tangible assets		Acquisitions of tangible assets	
» 1,631		» 35,976	
» 3,496		» 59,960	
Proceeds from sale of tangible assets		Proceeds from sale of tangible assets	
» 100,209		» 100,209	
» 167,015		» 167,015	
Acquisition of intangible assets		Acquisition of intangible assets	
» 14 68,331		» 14 68,331	
» 113,885		» 113,885	
Proceeds from sale of intangible assets		Proceeds from sale of intangible assets	
» (5,157)		» (5,157)	
» (8,595)		» (8,595)	
Acquisition of investment properties		Acquisition of investment properties	
» 16 184,263		» 16 184,263	
» 307,105		» 307,105	
Proceeds from sale of investment properties		Proceeds from sale of investment properties	
» 20,949		» 20,949	
» 34,915		» 34,915	
The notes on pages 73 to 2			

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» 88 form an integral part of these financial statements.		
» Page 63		
» ROI FRS 102 Test		
» trading as FRS102		
Consolidated Statement of Cash Flows for t		
» he Financial Year Ended 30 June 2024		
		2024
» 2023		
» Note		€
» €		
Cash receipts from repayment of loans, classif		
» ied as investing activities		
		(34,345)
		(45,645)
Advances of loans, classified as investing act		
» ivities		(4,546)
		(3,434)
Dividend income		
» 4,068		
» 6,780		
Dividend income from financial assets		
» 3,489		
» 5,815		
Acquisition of investments in joint ventures a		
» nd associates 17 283,818		
» 473,030		
Proceeds from disposal of investments in joint		=
» ventures and		
associates		<>
» (42,246)		
» (70,410)		
		=
		<>
		The notes on pages 43 to 179 fo
		» rm an integral part of these financial state
		» ments.
		» Page 39
		» ROI FRS 102 Test
		» trading as FRS102
		Consolidated Statement of Cash Flows for the F
		» inancial Year Ended 31 December 2024
		» 2024

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(continued)

		»	2023	
		»	Note	€
		»	€	
Net cash flows from investing activities		»	Net cash flows from investing activities	
»	592,809	»	666,045	
»	1,004,532	»	1,110,075	
Cash flows from financing activities		=	Cash flows from financing activities	
Interest paid		<>	Interest paid	
»	9 (7,308)	»	9 (7,308)	
»	(12,180)	»	(12,180)	
Proceeds from issue of ordinary shares, net of				
» issue costs	(5,646)			
»	(34,345)			
Payments for purchase of own shares				
»	(34,345)			
»	(56,456)			
Proceeds from bank borrowing draw downs			Proceeds from bank borrowing draw downs	
»	(37,399)		»	(30,836)
»	73,656		»	77,090
Proceeds from exercise of share options				
»	(5,665)			
»	(34,345)			
Repayment of bank borrowing				
»	(3,435)			
»	(3,435)			
Proceeds from other borrowing draw downs				
»	(56,345)			
»	(56,564)			
Repayment of other borrowing			Repayment of other borrowing	
»	(106,445)		»	(72,010)
»	145,680		»	180,025
Proceeds from issue of shares classified as li				
» abilities	(34,345)			
»	(56,653)			
Redemption of shares classified as liabilities			Redemption of shares classified as liabilities	
»	(35,763)		»	(32,328)
»	46,475		»	80,820
Proceeds from issue of convertible debt, net o			Proceeds from issue of convertible debt, net o	
» f issue costs	(70,173)		» f issue costs	(35,828)
»	55,027		»	89,570
Receipts from finance lease debtors				
»	(56,567)			
»	(56,456)			
Payments to finance lease creditors			Payments to finance lease creditors	
»	(85,825)		»	(51,480)
»	94,355		»	128,700
Proceeds from advance of government grants				
»	(34,345)			
»	(4,534)			
Interest on preference shares			Interest on preference shares	

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(continued)

» (9)		» (9)	
» (15)		» (15)	
	=		
Net cash flows from financing activities	<>	Net cash flows from financing activities	
» (573,615)		» (229,799)	
» 100,210		» 544,010	
	=		
Net increase in cash and cash equivalents	<>	Net increase in cash and cash equivalents	
» 380,371		» 894,877	
» 2,198,119		» 3,099,695	
	=		
Cash and cash equivalents at 1 July	<>	Cash and cash equivalents at 1 January	
» (511,485)		» (511,485)	
» -		» -	
	=		
Effect of exchange rate fluctuations on cash held	<>		
» (34,343)			
» (353,434)			
Cash and cash equivalents at 30 June		Cash and cash equivalents at 31 December	
» (165,457)		» 383,392	
» 1,844,685		» 3,099,695	
	=		
Out of balance to Cash and cash equivalents category (adjusted for overdrafts)	<>	Out of balance to Cash and cash equivalents category (adjusted for overdrafts)	
» (158,566)		» 390,283	
» 2,356,170		» 3,611,180	
Click here to enter data	=	Click here to enter data	
	<>		
The notes on pages 73 to 288 form an integral part of these financial statements.			
» Page 64			
» R			
» OI FRS 102 Test			
» t			
» rading as FRS102			
Consolidated Statement of Cash Flows for the Financial Year Ended 30 June 2024			
» 2024		» 2024	
» 2023		» 2023	
» Note €		» €	
» €		» €	
	=		
Cash flows from operating activities		Cash flows from operating activities	
Loss for the year	<>	Profit/(loss) for the year	
» (65,453)		» -	
» (86,754)		» -	
Adjustments to cash flows from non-cash items			

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(continued)

Depreciation and amortisation		
»	6	345,345
»	67,545	
Financial instrument net gains through profit		
» and loss		3,434
»	3,434	
Changes in fair value of investment property		
»	16	34,534
»	53,453	
Loss on disposal of tangible assets		
»	5	564,563
»	3,534	
Loss from sales of investment properties		
»	5	5,654
»	34,234	
Loss on disposal of intangible assets		
»	5	34,534
»	456,456	
Loss from disposals of investments		
»	5	5,656
»	34,345	
Finance income		
»		64,564
»	3,453	
Finance costs		
»		43,434
»	4,565	
Share based payment transactions		
»		6,456
»	345,345	
Share of profit/loss of equity accounted inves		
» tees		34,534
»	3,456	
Income tax expense		
»	13	34,354
»	34,345	
Foreign exchange gains or losses		
»		34,534
»	67,567	
	=	
	<>	
»		1,146,143
»	1,024,978	
Working capital adjustments		
Increase in stocks		
»	22	(345,345)
»	(43,435)	
Increase in trade debtors		
»	23	(45,645)
»	(6,756)	
Decrease in trade creditors		
»		(34,345)

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(continued)

<p>» (34,534)</p> <p>Decrease in retirement benefit obligation net</p> <p>» of actuarial changes 29 (6,453)</p> <p>» (34,345)</p> <p>Decrease in provisions</p> <p>» 28 (34,345)</p> <p>» (566,543)</p> <p>Decrease in deferred income, including governm</p> <p>» ent grants (564,564)</p> <p>» (345,345)</p> <p>Cash generated from operations</p> <p>» 115,446</p> <p>» (5,980)</p> <p>Income taxes paid</p> <p>» 13 (343,453)</p> <p>» (34,534)</p> <p>Net cash flow from operating activities</p> <p>» (228,007)</p> <p>» (40,514)</p>		<p>Net cash flow from operating activities</p> <p>» -</p> <p>» -</p>
	=	
<p>Cash flows from investing activities</p> <p>Interest received</p> <p>» (34,345)</p> <p>» (34,345)</p> <p>Acquisition of subsidiaries</p> <p>» 17 (453,453)</p> <p>» (567,567)</p> <p>Proceeds from sale of subsidiaries</p> <p>» (456,456)</p> <p>» (75,754)</p> <p>Acquisitions of tangible assets</p> <p>» (564,564)</p> <p>» (34,534)</p> <p>Proceeds from sale of tangible assets</p> <p>» (3,434)</p> <p>» (65,756)</p> <p>The notes on pages 73 to 28</p> <p>» 8 form an integral part of these financial s</p> <p>» tatements.</p> <p>» Page 65</p> <p>» ROI FRS 102 Test</p> <p>» trading as FRS102</p> <p>Consolidated Statement of Cash Flows for t</p> <p>» he Financial Year Ended 30 June 2024</p> <p>» 2024</p> <p>» 2023</p> <p>» Note €</p>	<>	

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(continued)

»	€	
Acquisition of intangible assets		
»	14	(45,646)
»	(345,345)	
Proceeds from sale of intangible assets		
»		(3,435)
»	(34,345)	
Acquisition of investment properties		
»		(3,434)
»	(56,765)	
Proceeds from sale of investment properties		
»		(45,643)
»	(345,345)	
Cash receipts from repayment of loans, classif		
» ied as investing		
activities		
»		(3,435)
»	(5,675)	
Advances of loans, classified as investing act		
» ivities		(45,645)
»	(34,345)	
Dividend income		
»		(34,345)
»	(34,345)	
Dividend income from financial assets		
»		(53,345)
»	(567,567)	
Acquisitions of investments in joint ventures		
» and associates	17	(345,345)
»	(345,345)	
Proceeds from disposal of investments in joint		
» ventures and		
associates		
»		(78,654)
»	(5,675)	
Net cash flows from investing activities		
»		(2,171,179)
»	(2,552,708)	
Cash flows from financing activities		
Interest paid		
»		(34,534)
»	(34,345)	
Proceeds from issue of ordinary shares, net of		
» issue costs		(567,567)
»	(64,645)	
Payments for purchase of own shares		
»		(34,534)
»	(34,345)	
Proceeds from bank borrowing draw downs		
»		(34,534)
»	(5,664)	
Proceeds from exercise of share options		

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(continued)

»	(676,575)		
»	(7,645)		
Repayment of bank borrowing			
»	(567,563)		
»	(453,434)		
Proceeds from other borrowing draw downs			
»	(345,345)		
»	(567,567)		
Repayment of other borrowing			
»	(34,345)		
»	(567,567)		
Proceeds from issue of shares classified as li			
» abilities	(342,326)		
»	(43,534)		
Redemption of shares classified as liabilities			
»	(434,534)		
»	(5,675)		
Proceeds from issue of convertible debt, net o			
» f issue costs	(6,756)		
»	(34,534)		
Receipts from finance lease debtors			
»	(86,754)		
»	(56,774)		
Payments to finance lease creditors			
»	(3,345)		
»	(3,453)		
Proceeds from advance of government grants			
»	(6,756)		
»	(56,767)		
Interest on preference shares			
»	(44,353)		
»	(34,534)		
Dividends paid			
»	(3,434)		
»	(5,675)		
Net cash flows from financing activities			
»	(3,223,255)		
»	(1,976,158)		
Net decrease in cash and cash equivalents		Net increase/(decrease) in cash and cash equiv	
»	(5,622,441)	» alents	-
»	(4,569,380)	»	-
		=	
Cash and cash equivalents at 1 July		<>	Cash and cash equivalents at 1 January
»	(675,634)	»	-
»	(345,345)	»	-
		=	
The notes on pages 73 to 288 f		<>	Cash and cash equivalents at 31 December
» orm an integral part of these financial stat		»	-
» ements.		»	-
»			
»	Page 66		
	ROI		

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» FRS 102 Test		
	=	
» ing as FRS102 trad	+ -	
Consolidated Statement of Cash Flows for t		
» he Financial Year Ended 30 June 2024		
»		
» 2024		
» 2023		
»		
» Note €		
» €		
Effect of exchange rate fluctuations on cash h		
» eld (345,345)		
» (34,345)		
Cash and cash equivalents at 30 June		
» (6,643,420)		
» (4,949,070)		
Out of balance to Cash and cash equivalents ca	=	Out of balance to Cash and cash equivalents ca
» tegory (adjusted for		» tegory (adjusted for
overdrafts)	<>	overdrafts)
» (6,641,123)		» 2,297
» (4,444,476)		» 504,594
	=	
The notes on pages 73 to 288	<>	The notes on pages 43 to 179
» form an integral part of these financial sta		» form an integral part of these financial sta
» tements.		» tements.
» Page 67		» Page 40
» R		» RO
» OI FRS 102 Test		» I FRS 102 Test
	=	
» rading as FRS102 t	<>	» ading as FRS102 tr
	=	
Company Statement of Cash Flows for the F	<>	Company Statement of Cash Flows for the Fina
» inancial Year Ended 30 June 2024		» ncial Year Ended 31 December 2024
	=	
» 2024	<>	» 2024
» 2023		» 2023
»		»
» Note €		» Note €
» €		» €
	=	
Cash flows from operating activities		Cash flows from operating activities
Profit for the year	<>	Profit for the year
» 100,000		» 100,000
» 200,000		» 200,000
Adjustments to cash flows from non-cash items	=	Adjustments to cash flows from non-cash items
Financial instrument net gains (losses) throug	<>	
» h profit and loss (34,345)		

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(continued)

» (56,645) Changes in fair value of investment property » 16 (45,563) » (334,543)	
Loss on disposal of tangible assets » 5 3,176 » 6,352 Loss from sales of investment properties » 5 6,728 » 13,456 Loss on disposal of intangible assets » 5 10,826 » 21,652 Loss from disposals of investments » 5 30,666 » 61,332 Finance income » (15,000) » (30,000) Finance costs » 4,841 » 9,682 Share based payment transactions » (2,000) » (4,000) Income tax expense » 13 98,513 » 197,026 Foreign exchange gains or losses » 40,000 » 80,000	Loss on disposal of tangible assets » 5 3,176 » 6,352 Loss from sales of investment properties » 5 6,728 » 13,456 Loss on disposal of intangible assets » 5 10,826 » 21,652 Loss from disposals of investments » 5 30,666 » 61,332 Finance income » (15,000) » (30,000) Finance costs » 4,841 » 9,682 Share based payment transactions » (2,000) » (4,000) Income tax expense » 13 98,513 » 197,026 Foreign exchange gains or losses » 40,000 » 80,000
	=
» 197,842 » 164,312	<> » 277,750 » 555,500
Working capital adjustments	= Working capital adjustments
Decrease/(increase) in stocks » 22 1,334 » (2,668) Decrease/(increase) in trade debtors » 23 11,463 » (22,926) (Decrease)/increase in trade creditors » (47,812) » 95,624	<> Decrease/(increase) in stocks » 22 1,334 » (2,668) Decrease/(increase) in trade debtors » 23 11,463 » (22,926) (Decrease)/increase in trade creditors » (47,812) » 95,624
Decrease in retirement benefit obligation net » of actuarial changes 29 (34,345) » (45,564)	
(Decrease)/increase in provisions » 28 (34,041) » 68,082	(Decrease)/increase in provisions » 28 (34,041) » 68,082
(Decrease)/increase in deferred income, includ	(Decrease)/increase in deferred income, includ

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(continued)

» ing government grants (5,915)		» ing government	
» 11,830		grants	
		» (5,915)	
		» 11,830	
	=		
Cash generated from operations		<> Cash generated from operations	
» 88,526		» 202,779	
» 268,690		» 705,442	
	=		
Income taxes paid		<> Income taxes paid	
» 13 (77,151)		» 13 (77,151)	
» (127,198)		» (127,198)	
	=		
Net cash flow from operating activities		<> Net cash flow from operating activities	
» 11,375		» 125,628	
» 141,492		» 578,244	
	=		
Cash flows from investing activities		Cash flows from investing activities	
Interest received		<> Interest received	
» 4,115		» 4,115	
» 8,230		» 8,230	
Acquisition of subsidiaries		Acquisition of subsidiaries	
» 17 81,517		» 17 81,517	
» 163,034		» 163,034	
Proceeds from sale of subsidiaries		Proceeds from sale of subsidiaries	
» 53,113		» 53,113	
» 106,226		» 106,226	
Acquisitions of tangible assets		Acquisitions of tangible assets	
» (442,342)		» 11,992	
» (10,361)		» 23,984	
Proceeds from sale of tangible assets		Proceeds from sale of tangible assets	
» 33,403		» 33,403	
» 66,806		» 66,806	
Acquisition of intangible assets		Acquisition of intangible assets	
» 14 22,777		» 14 22,777	
» 45,554		» 45,554	
Proceeds from sale of intangible assets		Proceeds from sale of intangible assets	
» (1,719)		» (1,719)	
» (3,438)		» (3,438)	
Acquisition of investment properties		Acquisition of investment properties	
» 61,421		» 61,421	
» 122,842		» 122,842	
		Proceeds from sale of investment properties	
		» 6,983	
		» 13,966	
		Dividend income	
		» 1,356	
		» 2,712	
		Dividend income from financial assets	
		» 1,163	
		» 2,326	

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(continued)

			Acquisition of investments in joint ventures a » nd associates 17 94,606 » 189,212
	=		
The notes on pages 73 to 2 » 88 form an integral part of these financial » statements. » Page 68	<>	The notes on pages 43 to 179 fo » rm an integral part of these financial state » ments. » Page 41	
» ROI FRS 102 Test » trading as FRS102	=	» ROI FRS 102 Test » trading as FRS102	
Company Statement of Cash Flows for the F » inancial Year Ended 30 June 2024	<>	Company Statement of Cash Flows for the Fina » ncial Year Ended 31 December 2024	
	=		
» 2024 » 2023 » Note € » € Proceeds from sale of investment properties » 6,983 » 13,966 Cash receipts from repayment of loans, classif » ied as investing activities » (56,456) » (34,345) Advances of loans, classified as investing act » ivities (34,534) » (45,645) Dividend income » 1,356 » 2,712 Dividend income from financial assets » 1,163 » 2,326 Acquisition of investments in joint ventures a » nd associates 17 94,606 » 189,212	<>	» 2024 » 2023 » Note € » €	
Proceeds from disposal of investments in joint » ventures and associates » (14,082) » (28,164)	=	Proceeds from disposal of investments in joint » ventures and associates » (14,082) » (28,164)	
Net cash flows from investing activities » (188,679) » 598,955	<>	Net cash flows from investing activities » 356,645 » 713,290	
	=		

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(continued)

Cash flows from financing activities		Cash flows from financing activities	
Interest paid		<> Interest paid	
» (2,436)		» (2,436)	
» (4,872)		» (4,872)	
Proceeds from issue of ordinary shares, net of			
» issue costs (343,453)			
» (3,434)			
Payments for purchase of own shares			
» (5,646)			
» (45,646)			
Proceeds from bank borrowing draw downs		Proceeds from bank borrowing draw downs	
» (360,763)		» (15,418)	
» (3,698)		» 30,836	
Proceeds from exercise of share options			
» (54,645)			
» (45,645)			
Repayment of bank borrowing			
» (34,345)			
» (3,434)			
Proceeds from other borrowing draw downs			
» (45,453)			
» (3,434)			
Repayment of other borrowing		Repayment of other borrowing	
» (39,458)		» (36,005)	
» 26,365		» 72,010	
Proceeds from issue of shares classified as li			
» abilities (345,345)			
» (3,435)			
Redemption of shares classified as liabilities		Redemption of shares classified as liabilities	
» (61,807)		» (16,164)	
» (2,017)		» 32,328	
Proceeds from issue of convertible debt, net o		Proceeds from issue of convertible debt, net o	
» f issue costs (52,259)		» f issue costs (17,914)	
» (9,628)		» 35,828	
Receipts from finance lease debtors			
» (565,645)			
» (54,643)			
Payments to finance lease creditors		Payments to finance lease creditors	
» (29,174)		» (25,740)	
» 16,946		» 51,480	
Proceeds from advance of government grants			
» (4,543)			
» (345,345)			
Interest on preference shares		Interest on preference shares	
» (3)		» (3)	
» (6)		» (6)	
	=		
Net cash flows from financing activities	<>	Net cash flows from financing activities	
» (1,944,975)		» (113,680)	
» (481,926)		» 217,604	
	=		
Net (decrease)/increase in cash and cash equiv	<>	Net increase in cash and cash equivalents	

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(continued)

» alents	(2,122,279)	»	368,593
» 258,521		»	1,509,138
	=		
Cash and cash equivalents at 1 July		<>	Cash and cash equivalents at 1 January
» (504,594)		»	(504,594)
» -		»	-
	=		
Effect of exchange rate fluctuations on cash h		<>	
» eld	(34,345)		
» (456,456)			
Cash and cash equivalents at 30 June			Cash and cash equivalents at 31 December
» (2,661,218)		»	(136,001)
» (197,935)		»	1,509,138
	=		
Out of balance to Cash and cash equivalents ca		<>	Out of balance to Cash and cash equivalents ca
» tegory (adjusted for		» tegory (adjusted	
overdrafts)		for overdrafts)	
» (2,658,921)		»	(133,704)
» 306,659		»	2,013,732
Click here to enter data	=		Click here to enter data
The notes on pages 73 to 288 f	<>		
» orm an integral part of these financial stat			
» ements.			
» Page 69			
» R			
» OI FRS 102 Test			
» t			
» rading as FRS102			
» Company Statement of Cash Flows for the F			
» inancial Year Ended 30 June 2024			
» 2024		» 2024	
» 2023		» 2023	
» Note €		» €	
» €		» €	
	=		
Cash flows from operating activities			Cash flows from operating activities
Loss for the year		<>	Profit/(loss) for the year
» (543,534)		»	-
» (64,543)		»	-
Adjustments to cash flows from non-cash items			
Depreciation and amortisation			
» 6 64,564			
» 45,645			
Financial instrument net gains through profit			
» and loss 67,867			
» 3,434			
Changes in fair value of investment property			
» 16 45,645			
» 45,645			

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(continued)

Loss on disposal of tangible assets		
»	5	45,456
»	3,434	
Loss from sales of investment properties		
»	5	546,545
»	56,456	
Loss on disposal of intangible assets		
»	5	67,657
»	64,564	
Loss from disposals of investments		
»	5	45,645
»	34,534	
Finance income		
»		44,564
»	3,534	
Finance costs		
»		5,675
»	45,645	
Share based payment transactions		
»		4,565
»	345,345	
Share of profit/loss of equity accounted inves		
» tees		56,756
»	456,456	
Income tax expense		
»	13	46,456
»	34,534	
Foreign exchange gains or losses		
»		5,767
»	4,564	
	=	
	<>	
»		503,628
»	1,079,247	
Working capital adjustments		
Increase in stocks		
»	22	(34,345)
»	(343,455)	
Increase in trade debtors		
»	23	(56,756)
»	(345,343)	
Decrease in trade creditors		
»		(44,545)
»	(34,345)	
Decrease in retirement benefit obligation net		
» of actuarial changes	29	(45,456)
»	(67,567)	
Decrease in provisions		
»	28	(56,756)
»	(45,456)	
Decrease in deferred income, including governm		
» ent grants		(45,646)

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(continued)

» (345,456) Cash generated from operations » 220,124 » (102,375) Income taxes paid » 13 (45,645) » (8,765) Net cash flow from operating activities » 174,479 » (111,140)		
	=	
Cash flows from investing activities Interest received » (67,556) » (456,456) Acquisition of subsidiaries » 17 (4,545) » (6,767) Proceeds from sale of subsidiaries » (4,546) » (5,645) Acquisitions of tangible assets » (45,345) » (6,786) Proceeds from sale of tangible assets » (5,675) » (45,645) Acquisition of intangible assets » 14 (345,345) » (76,867) The notes on pages 73 to 28 » 8 form an integral part of these financial s » tatements. » Page 70 » ROI FRS 102 Test » trading as FRS102 Company Statement of Cash Flows for the F » inancial Year Ended 30 June 2024 » 2024 » 2023 » Note € » € Proceeds from sale of intangible assets » (56,756) » (45,645) Acquisition of investment properties » (345,345)	<>	Net cash flow from operating activities » - » -

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(continued)

»	(676,745)	
Proceeds from sale of investment properties		
»	(56,756)	
»	(64,544)	
Cash receipts from repayment of loans, classif		
» ied as investing		
activities		
»	(75,567)	
»	(54,564)	
Advances of loans, classified as investing act		
» ivities	(6,878)	
»	(6,767)	
Dividend income		
»	(456,456)	
»	(45,645)	
Dividend income from financial assets		
»	(678,678)	
»	(78,678)	
Acquisitions of investments in joint ventures		
» and associates 17	(5,656)	
»	(4,564)	
Proceeds from disposal of investments in joint		
» ventures and		
associates		
»	(67,567)	
»	(6,767)	
Net cash flows from investing activities		
»	(2,222,671)	
»	(1,582,085)	
Cash flows from financing activities		
Interest paid		
»	(67,567)	
»	(456,456)	
Proceeds from issue of ordinary shares, net of		
» issue costs	(4,545)	
»	(67,867)	
Payments for purchase of own shares		
»	(56,756)	
»	(46,456)	
Proceeds from bank borrowing draw downs		
»	(56,756)	
»	(56,756)	
Proceeds from exercise of share options		
»	(56,465)	
»	(45,645)	
Repayment of bank borrowing		
»	(456,456)	
»	(34,534)	
Proceeds from other borrowing draw downs		
»	(456,456)	
»	(5,675)	
Repayment of other borrowing		

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(continued)

»	(876,454)		
»	(34,534)		
Proceeds from issue of shares classified as li			
» abilities	(6,756)		
»	(5,665)		
Redemption of shares classified as liabilities			
»	(4,565)		
»	(34,534)		
Proceeds from issue of convertible debt, net o			
» f issue costs	(5,677)		
»	(6,756)		
Receipts from finance lease debtors			
»	(4,545)		
»	(4,345)		
Payments to finance lease creditors			
»	(5,675)		
»	(65,756)		
Proceeds from advance of government grants			
»	(45,645)		
»	(34,534)		
Interest on preference shares			
»	(34,534)		
»	(5,675)		
Dividends paid			
»	(4,345)		
»	(34,534)		
Net cash flows from financing activities			
»	(2,143,197)		
»	(939,722)		
Net decrease in cash and cash equivalents		Net increase/(decrease) in cash and cash equiv	
»	(4,191,389)	» alents	-
»	(2,632,947)	»	-
		=	
Cash and cash equivalents at 1 July		<>	Cash and cash equivalents at 1 January
»	(56,564)	»	-
»	(34,534)	»	-
		=	
Effect of exchange rate fluctuations on cash h		<>	
» eld	(44,565)		
»	(345,345)		
Cash and cash equivalents at 30 June			Cash and cash equivalents at 31 December
»	(4,292,518)	»	-
»	(3,012,826)	»	-
		=	
The notes on pages 73 to 288 f		+ -	
» orm an integral part of these financial stat			
» ements.			
»			
» Page 71			
» ROI FRS 102			
» Test			
» trading as			

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(continued)

<p>» FRS102</p> <p>Company Statement of Cash Flows for the Financial Year Ended 30 June 2024</p> <p>» 2023 2024</p> <p>» Note €</p> <p>» €</p>		
Out of balance to Cash and cash equivalents category (adjusted for overdrafts)	=	Out of balance to Cash and cash equivalents category (adjusted for overdrafts)
» (4,290,221)	<>	» 2,297
» (2,508,232)	<>	» 504,594
<p>The notes on pages 73 to 288 form an integral part of these financial statements.</p> <p>» Page 72</p> <p>ROI</p> <p>» FRS 102 Test</p>	<>	<p>The notes on pages 43 to 179 form an integral part of these financial statements.</p> <p>» Page 42</p> <p>ROI</p> <p>» FRS 102 Test</p>
	=	
» ding as FRS102	<>	» ing as FRS102
	=	
» Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	» Notes to the Financial Statements for the Financial Year Ended 31 December 2024
	=	
1 General information	<>	1 General information
<p>The company is a private company limited by shares capital incorporated in IRELAND.</p> <p>testtest</p> <p>FRS 102 not applied to most recent annual financial statements</p> <p>The address of its registered office is:</p> <p>2ND FLOOR</p> <p>THE SENATE</p> <p>ABC GARDENS</p> <p>CITY 1</p> <p>REGION 1</p> <p>EX1 1UG</p> <p>IRELAND</p> <p>Principal place of business</p> <p>These financial statements were authorised for issue by the Board on 11 September 2024.</p>	=	<p>The company is a private company limited by shares capital incorporated in IRELAND.</p> <p>testtest</p> <p>FRS 102 not applied to most recent annual financial statements</p> <p>The address of its registered office is:</p> <p>2ND FLOOR</p> <p>THE SENATE</p> <p>ABC GARDENS</p> <p>CITY 1</p> <p>REGION 1</p> <p>EX1 1UG</p> <p>IRELAND</p> <p>Principal place of business</p> <p>These financial statements were authorised for issue by the Board on 11 September 2024.</p>
2 Accounting policies	<>	2 Accounting policies
	=	
Summary of significant accounting policies and key accounting estimates	<>	Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements	<>	The principal accounting policies applied in the preparation of these financial statements

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(continued)

» are set out below. These policies have been consistently applied to all » the financial years presented, unless other » wise stated.		» are set out below. These policies have been consistently applied » to all the financial years presented, unless » otherwise stated.
Statement of compliance Click here to enter data The financial statements have been prepared in » accordance with the Companies Acts 2014 and » Accounting	=	Statement of compliance Click here to enter data The financial statements have been prepared in » accordance with the Companies Acts 2014 and » Accounting
Standards issued by the Financial Reporting Co » uncil, and promulgated by the Institute of C » hartered Accountants in Ireland for periods beginning before 1 January » 2015.	<>	Standards issued by the Financial Reporting Co » uncil, and promulgated by the Institute of C » hartered Accountants in Ireland for periods beginning before 1 Janu » ary 2015.
Basis of preparation Click here to enter data BASIS OF PREPARATION These financial statements were prepared in ac » cordance with Financial Reporting Standard 1 » 02 'The Financial	=	Basis of preparation Click here to enter data BASIS OF PREPARATION These financial statements were prepared in ac » cordance with Financial Reporting Standard 1 » 02 'The Financial
Reporting Standard applicable in the UK and Re » public of Ireland'. They have been prepared » using the historical cost convention except that as disclosed in the acc » ounting policies certain items are shown at » fair value.	<>	Reporting Standard applicable in the UK and Re » public of Ireland'. They have been prepared » using the historical cost convention except that as disclosed in th » e accounting policies certain items are show » n at fair value.
Advice from Public Health England is to: BASIS OF PREPARATION PRESENTATIONAL CURRENCY AND LEVEL OF ROUNDING	=	Advice from Public Health England is to: BASIS OF PREPARATION PRESENTATIONAL CURRENCY AND LEVEL OF ROUNDING
» Page 73 » ROI » FRS 102 Test » tradi » ng as FRS102 » Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	+ -	
BASIS OF PREPARATION	=	BASIS OF PREPARATION
DECRICTION OF WHY PRESENTATIONAL » CURRENCY IS DIFFERENT FORM FUNCTIONAL	<>	DECRICTION OF WHY PRESENTATIONAL CURRENCY IS » DIFFERENT FORM FUNCTIONAL
CURRENCY	=	CURRENCY
	- +	» Page 43 » ROI F » RS 102 Test » tradi » ng as FRS102 » Notes to the Financial Statements for the F

		» financial Year Ended 31 December 2024
BASIS OF PREPARATION REASON FOR CHANGE IN THE FUNCTIONAL CURRENCY OF » F THE REPORTING ENTITY OR A SIGNIFICANT FOREIGN OPERATION Departure from requirements of FRS 102 Click here to enter data DEPARTURES FROM FRS 102 Basis of consolidation Click here to enter data TEST The consolidated financial statements consolidated » ate the financial statements of the Company » and its subsidiary undertakings drawn up to 31 August 2016.	=	BASIS OF PREPARATION REASON FOR CHANGE IN THE FUNCTIONAL CURRENCY OF » F THE REPORTING ENTITY OR A SIGNIFICANT FOREIGN OPERATION Departure from requirements of FRS 102 Click here to enter data DEPARTURES FROM FRS 102 Basis of consolidation Click here to enter data TEST The consolidated financial statements consolidated » ate the financial statements of the Company » and its subsidiary undertakings drawn up to 31 August 2016.
» age 74 ROI FRS » 102 Test trading » as FRS102 Notes to the Financial Statements for the » he Financial Year Ended 30 June 2024	+ -	
Subsidiaries TEST A subsidiary is an entity controlled by the Company. » mpany. Control is achieved where the Company » has the power to govern the financial and operating policies of » an entity so as to obtain benefits from its » activities.	=	Subsidiaries TEST A subsidiary is an entity controlled by the Company. » mpany. Control is achieved where the Company » has the power to govern the financial and operating policies of » an entity so as to obtain benefits from its » activities.
The results of subsidiaries acquired or disposed of during the year are included in the Profit and Loss Account from the effective date of acquisition or up to the effective date of disposal, as appropriate. » Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Group.	<>	The results of subsidiaries acquired or disposed of during the year are included in the Profit and Loss Account from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Group.
The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the Group. The cost of a business combination is measured as the fair value of the assets given,	=	The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the Group. The cost of a business combination is measured as the fair value of the assets given,
equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable	<>	equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly

(continued)

to the business combination. Identifiable asse » ts acquired and liabilities and contingent l » iabilities assumed in a business combination are measured initially at » their fair values at the acquisition date. » Any excess of the cost of the business combination over the acquirer's inter » est in the net fair value of the identifiabl » e assets, liabilities and contingent liabilities recognised is recorded » as goodwill.		attributable to the business combination. Iden » tifiable assets acquired and liabilities and » contingent liabilities assumed in a business combination are measured » initially at their fair values at the acqui » sition date. Any excess of the cost of the business combination over t » he acquirer's interest in the net fair value » of the identifiable assets, liabilities and contingent liabilities recogni » sed is recorded as goodwill.
Inter-company transactions, balances and unrea » lised gains on transactions between the Comp » any and its subsidiaries, which are related parties, are e » liminated in full.	=	Inter-company transactions, balances and unrea » lised gains on transactions between the Comp » any and its subsidiaries, which are related parties, are e » liminated in full.
Intra-group losses are also eliminated but may » indicate an impairment that requires recogn » ition in the consolidated financial statements.	<>	Intra-group losses are also eliminated but may » indicate an impairment that requires recogn » ition in the consolidated financial statements.
Accounting policies of subsidiaries have been » changed where necessary to ensure consistenc » y with the policies adopted by the Group. Non-controlling interest » s in the net assets of consolidated subsidia » ries are identified	=	Accounting policies of subsidiaries have been » changed where necessary to ensure consistenc » y with the policies adopted by the Group. Non-controlling interest » s in the net assets of consolidated subsidia » ries are identified
separately from the Group's equity therein. No » n-controlling interests consist of the amoun » t of those interests at the date of the original business combination and » the non-controlling shareholder's share of c » hanges in equity since the date of the combination.	<>	separately from the Group's equity therein. No » n-controlling interests consist of the amoun » t of those interests at the date of the original business combination » and the non-controlling shareholder's share » of changes in equity since the date of the combination.
Joint Ventures JOINT VENTURES	=	Joint Ventures JOINT VENTURES
Associates ASSOCIATES	<>	
» Page 75		» Page 44
ROI FRS 10		ROI FRS 102
» 2 Test		» Test
	=	
trading as	<>	trading as
» FRS102		» FRS102
	=	
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the » Financial Year Ended 31 December 2024 Associates ASSOCIATES

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Departures from Companies Act requirements Click here to enter data DEPARTURE FROM COMPANIES ACT Disclosure of long or short period Click here to enter data DISCLOSURES REQUIRES FOR A LONG OR SHORT PERIO » D Going concern Click here to enter data Changes in accounting policy New standards, interpretations and amendments » effective Click here to enter data	=	Departures from Companies Act requirements Click here to enter data DEPARTURE FROM COMPANIES ACT Disclosure of long or short period Click here to enter data DISCLOSURES REQUIRES FOR A LONG OR SHORT PERIO » D Going concern Click here to enter data Changes in accounting policy New standards, interpretations and amendments » effective Click here to enter data
The following have been applied for the first » time from 1 July 2023 and have had an effect » on the financial	<>	The following have been applied for the first » time from 1 January 2024 and have had an eff » ect on the financial
statements: CHANGES IN ACCOUNTING POLICY AND ESTIMATES NATURE OF CHANGE IN ACCOUNTING POLICY An Idaho woman accused of chewing up the back » seat of a police cruiser after being arreste » d in a pepper spray	=	statements: CHANGES IN ACCOUNTING POLICY AND ESTIMATES NATURE OF CHANGE IN ACCOUNTING POLICY An Idaho woman accused of chewing up the back » seat of a police cruiser after being arreste » d in a pepper spray
incident could face up to five years in prison » if convicted of a felony charge linked to t » he damage, authorities said on Tuesday.	<>	incident could face up to five years in prison » if convicted of a felony charge linked to t » he damage, authorities said on Tuesday.
» » ting to » Relating to Relating to period » s before » the current the prior the » prior	=	» » ting to » Relating to Relating to period » s before » the current the prior the » prior
» period period pe » riod	<>	» period period pe » riod
» disclosed in disclosed in disc » losed in	=	» disclosed in disclosed in disc » losed in
» these financial these financialthe » se financial » statements statements stat » ements » € € € line items	<>	» these financial these financialt » hese financial » statements statements stat » ements » € € » € line items

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» 123,345 22,222 33,33	» 123,345 22,222
» 3	» 33,333
test	test
» 234,230 32,432 2	» 234,230 32,432 2
» 34,324	» 34,324
A 26-year-old Connecticut man was in police cu	A 26-year-old Connecticut man was in police cu
» stody on Tuesday after showing up to a phony	» stody on Tuesday after showing up to a phony
» probation meeting	» probation
driving a car that police say he stole from a	meeting driving a car that police say he stole
» woman in a supermarket parking lot and later	» from a woman in a supermarket parking lot a
» may have used to rob a	» nd later may have
bank.	used to rob a bank.
Changes in accounting estimate Click here to enter data	= Changes in accounting estimate Click here to enter data
» Page 76	<> Pa
ROI	» ge 45
» I FRS 102 Test	ROI FR
	» S 102 Test
	=
tr <>	tradin
» ading as FRS102	» g as FRS102
	=
Notes to the Financial Statements for th	<> Notes to the Financial Statements for the F
» e Financial Year Ended 30 June 2024	» inancial Year Ended 31 December 2024
ACCOUNTING ESTIM ATE TEST 1	= ACCOUNTING ESTIM ATE TEST 1
NATURE OF CHANGES TEST	NATURE OF CHANGES TEST
The effect of the change on assets, liabilitie	The effect of the change on assets, liabilitie
» s, income and expense in the current year is	» s, income and expense in the current year is
» as follows:	» as follows:
»	<>»
» €	» €
COST OF SALES	COST OF SALES
»	»
» 1,000	» 1,000
ESTIMATED EFFECTS IN FUTURE PERIODS	= ESTIMATED EFFECTS IN FUTURE PERIODS
Changes in circumstances	Changes in circumstances
Click here to enter data	Click here to enter data
CHANGES IN CIRCUMSTANCES	CHANGES IN CIRCUMSTANCES
NATURE OF CHANGE IN CIRCUMSTANCE	NATURE OF CHANGE IN CIRCUMSTANCE
Adjusting events after the financial period	Adjusting events after the financial period
Click here to enter data	Click here to enter data
ADJUSTING EVENTS AFTER THE REPORTING PERIOD	ADJUSTING EVENTS AFTER THE REPORTING PERIOD
Reclassification of comparative amounts	Reclassification of comparative amounts
Click here to enter data	Click here to enter data
RECLASSIFICATION OF COMPARATIVE AMOUNTS	RECLASSIFICATION OF COMPARATIVE AMOUNTS
A Brooklyn, New York mortgage broker, who woul	A Brooklyn, New York mortgage broker, who woul
» d scribble secret stock tips on napkins and	» d scribble secret stock tips on napkins and
» pass them to an	» pass them to an
accomplice in Grand Central station before eat	accomplice in Grand Central station before eat

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» ing them, pleaded guilty to insider trading » on Friday, federal prosecutors said.		» ing them, pleaded guilty to insider trading » on Friday, federal prosecutors said.	
» Page 77	<>	» age 46	P
ROI F		ROI FR	
» RS 102 Test		» S 102 Test	
	=		
» ng as FRS102	<>	» g as FRS102	tradin
	=		
Notes to the Financial Statements for t » he Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024	
Prior period errors Click here to enter data PRIOR PERIOD ERRORS	=	Prior period errors Click here to enter data PRIOR PERIOD ERRORS	
» » Relating to » Relating to prior periods » the prior before the the current t » period prior period » disclosed in di » sclosed in disclosed in » these financial the » se financialthese financial » statements st » atements statements » € » € € PRIOR PERIOD TEST » 67,123 » 564,646 46,565	<>	» » Relating to » Relating to prior periods » the prior before the the current the » period prior period » disclosed in disc » losed in disclosed in » these financial these finan » cialthese financial » statements stat » ements statements » € » € € PRIOR PERIOD TEST » 67,123 » 64,646 46,565	
CIRCUMSTANCES THAT LED TO THE ABOVE CONSULTION » AND EXPLANATION Researchers who measured the slipperiness of b » anana peels, the ability of pork strips to s » top nosebleeds, and the	=	CIRCUMSTANCES THAT LED TO THE ABOVE CONSULTION » AND EXPLANATION Researchers who measured the slipperiness of b » anana peels, the ability of pork strips to s » top nosebleeds, and the	
reactions of reindeer to humans in polar bear » suits were among the winners of this year's » Ig Nobel prizes for comical	<>	reactions of reindeer to humans in polar bear » suits were among the winners of this year's » Ig Nobel prizes for	

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(continued)

scientific achievements.		comical scientific achievements.
Judgements Click here to enter data JUDEGEMENT Key sources of estimation uncertainty Click here to enter data KEY SOURCES OF ESTIMATION UNCERTAINTY. The car » rying amount is €841,103 (2023 - €657,576). Revenue recognition Click here to enter data The group recognises revenue when: • the amount of revenue can be reliably measu » red; • it is probable that future economic benefit » s will flow to the entity, and; • specific criteria have been met for each of » the group's activities.	=	Judgements Click here to enter data JUDEGEMENT Key sources of estimation uncertainty Click here to enter data KEY SOURCES OF ESTIMATION UNCERTAINTY. The car » rying amount is €841,103 (2023 - €657,576). Revenue recognition Click here to enter data The group recognises revenue when: • the amount of revenue can be reliably measu » red; • it is probable that future economic benefit » s will flow to the entity, and; • specific criteria have been met for each of » the group's activities.
Turnover comprises the fair value of the consi » deration received or receivable for the sale » of goods and provision of services in the ordinary course of the group's » activities. Turnover is shown net of sales/ » value added tax, returns, rebates and discounts and after eliminating sa » les within the group.	<>	Turnover comprises the fair value of the consi » deration received or receivable for the sale » of goods and provision of services in the ordinary course of the grou » p's activities. Turnover is shown net of sal » es/value added tax, returns, rebates and discounts and after elimi » nating sales within the group.
Turnover from services is recognised by refere » nce to the stage of completion of the contra » ct. Stage of completion is measured by comparing the costs incurred as a » proportion of the total estimated costs. Whe » re the outcome of the contract cannot be measured reliably, Turnover » is only recognised to the extent of recover » able expenses.	<>	Turnover from services is recognised by refere » nce to the stage of completion of the contra » ct. Stage of completion is measured by comparing the costs » incurred as a proportion of the total estima » ted costs. Where the outcome of the contract cannot be measured rel » iably, Turnover is only recognised to the ex » tent of recoverable expenses.
Government grants	=	Government grants
	-+	Click here to enter data GRANTS - GOVERNMENT GRANTS ACCOUNTING POLICY
	=	
» Page 78 ROI » FRS 102 Test	<>	» Page 47 ROI FRS 102 Te » st
	=	
» g as FRS102 tradin	<>	» 102 trading as FRS
	=	
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024

(continued)

Click here to enter data GRANTS - GOVERNMENT GRANTS ACCOUNTING POLICY		
Other grants Click here to enter data OTHER GRANTS ACCOUNTING POLICY Finance income and costs policy Click here to enter data FINANCE INCOME AND COST POLICY Foreign currency transactions and balances Click here to enter data TRANSACTIONS AND BALANCES	=	Other grants Click here to enter data OTHER GRANTS ACCOUNTING POLICY Finance income and costs policy Click here to enter data FINANCE INCOME AND COST POLICY Foreign currency transactions and balances Click here to enter data TRANSACTIONS AND BALANCES
Transactions in foreign currencies are initial » ly recorded at the functional currency rate » prevailing at the date of the transaction. Monetary assets and liabilities d » enominated in foreign currencies are retrans » lated into the respective functional currency of the entity at the rates » prevailing on the reporting period date. No » n-monetary items carried at fair value that are denominated in foreign cur » rencies are retranslated at the rates prevaili » ng on the initial transaction dates.	<>	Transactions in foreign currencies are initial » ly recorded at the functional currency rate » prevailing at the date of the transaction. Monetary assets and liabiliti » es denominated in foreign currencies are ret » ranslated into the respective functional currency of the entity a » t the rates prevailing on the reporting peri » od date. Non-monetary items carried at fair value that are denominat » ed in foreign currencies are retranslated at » the rates prevailing on the initial transaction dates.
Non-monetary items measured in terms of histor » ical cost in a foreign currency are not retr » anslated. Tax Click here to enter data GENERAL TAX POLICY	=	Non-monetary items measured in terms of histor » ical cost in a foreign currency are not retr » anslated. Tax Click here to enter data GENERAL TAX POLICY
The tax expense for the period comprises curre » nt and deferred tax. Tax is recognised in pr » ofit or loss, except that a change attributable to an item of income or ex » pense recognised as other comprehensive inco » me is also recognised directly in other comprehensive income.	<>	The tax expense for the period comprises curre » nt and deferred tax. Tax is recognised in pr » ofit or loss, except that a change attributable to an item of income or » expense recognised as other comprehensive in » come is also recognised directly in other comprehensive inc » ome.
CURRENT TAX POLICY The current income tax charge is calculated on » the basis of tax rates and laws that have b » een enacted or substantively enacted by the reporting date in » the countries where the company operates an » d generates taxable income.	=	CURRENT TAX POLICY The current income tax charge is calculated on » the basis of tax rates and laws that have b » een enacted or substantively enacted by the reporting date in » the countries where the company operates an » d generates taxable income.
» Page 79 ROI	+-	

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» FRS 102 Test		
» ding as FRS102		
Notes to the Financial Statements for th		
» e Financial Year Ended 30 June 2024		
DEFERRED TAX POLICY	=	DEFERRED TAX POLICY
Deferred income tax is recognised on temporary » differences arising between the tax bases o » f assets and liabilities and their carrying amounts in the financial st » atements and on unused tax losses or tax cre » dits in the Company . Deferred income tax is determined using tax ra » tes and laws that have been enacted or subst » antively enacted by the reporting date.	<>	Deferred income tax is recognised on temporary » differences arising between the tax bases o » f assets and liabilities and their carrying amounts in the » financial statements and on unused tax losse » s or tax credits in the Company . Deferred income tax is determined usi » ng tax rates and laws that have been enacted » or substantively enacted by the reporting date.
	=	
The carrying amount of deferred tax assets are » reviewed at each reporting date and a valua » tion allowance is set up against deferred tax assets so that the net ca » rrying amount equals the highest amount that » is more likely than not to be recovered based on current or future taxabl » e profit.	<>	The carrying amount of deferred tax assets are » reviewed at each reporting date and a valua » tion allowance is set up against deferred tax assets so that the net » carrying amount equals the highest amount t » hat is more likely than not to be recovered based on current or future » taxable profit.
OTHER TAX POLICIES	=	OTHER TAX POLICIES
	-+	» Page 48 » ROI FRS 102 Test » trading as FRS102 Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Tangible assets Click here to enter data PROPERTY PLASNT AND EQUIPMENT	=	Tangible assets Click here to enter data PROPERTY PLASNT AND EQUIPMENT
Tangible assets is stated in the statement of » financial position at cost, less any subsequ » ent accumulated depreciation and subsequent accumulated impairment losses.	<>	Tangible assets is stated in the statement of » financial position at cost, less any subsequ » ent accumulated depreciation and subsequent accumulated impair » ment losses.
The cost of tangible assets includes directly » attributable incremental costs incurred in t » heir acquisition and installation. Depreciation Click here to enter data DEPRICIATION	=	The cost of tangible assets includes directly » attributable incremental costs incurred in t » heir acquisition and installation. Depreciation Click here to enter data DEPRICIATION
Depreciation is charged so as to write off the » cost of assets, other than land and propert	<>	Depreciation is charged so as to write off the » cost of assets, other than land and propert

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» ies under construction over their estimated useful lives, as follows: Asset class » Depreciation method and » rate » DEPRICIATION METHOD AND » RATE		» ies under construction over their estimated useful lives, as follows: Asset class » Depreciation method and r » ate » DEPRICIATION METHOD AND R » ATE
SHIPS AND BOATS	=	SHIPS AND BOATS
» 7.5% » DEPRICIATION METHOD AND » RATE	<>	» 7.5% » DEPRICIATION METHOD AND R » ATE
MOTOR VEHICLES	=	MOTOR VEHICLES
» 8% » DEPRICIATION METHOD AND » RATE	<>	» 8% » DEPRICIATION METHOD AND R » ATE
NETWORK ASSETS	=	NETWORK ASSETS
» 8.5%	<>	» 8.5%
	=	
» Page 80 » S 102 Test » as FRS102 Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	+ -	
Investment property Click here to enter data INVESTMENT PROPERTY ACCOUNTING POLICY Investment property is carried at fair value, » derived from the current market prices for c » omparable real estate determined annually by external valuers. The v » aluers use observable market prices, adjuste » d if necessary for any	=	Investment property Click here to enter data INVESTMENT PROPERTY ACCOUNTING POLICY Investment property is carried at fair value, » derived from the current market prices for c » omparable real estate determined annually by external valuers. The v » aluers use observable market prices, adjuste » d if necessary for any
difference in the nature, location or conditio » n of the specific asset. Changes in fair val » ue are recognised in profit or loss.	<>	difference in the nature, location or conditio » n of the specific asset. Changes in fair val » ue are recognised in profit or loss.
DESCRIPTION OF CIRCUMSTANCES UNDER WHICH OPERA » TING LEASES ARE CLASSIFIED AS INVESTMENT PROPERTY	=	DESCRIPTION OF CIRCUMSTANCES UNDER WHICH OPERA » TING LEASES ARE CLASSIFIED AS INVESTMENT PROPERTY
DESCRIPTION OF CRITERIA USED TO D » ISTINGUISH INVESTMENT PROPERTY » FORM	<>	DESCRIPTION OF CRITERIA USED » TO DISTINGUISH INVESTMENT PROPERTY » FORM
OWNER-OCCUPIED PROPERTY AND FROM PROPERTY HELD	=	OWNER-OCCUPIED PROPERTY AND FROM PROPERTY HELD

(continued)

» FOR SALE Investment Property		» FOR SALE Investment Property
	- +	» Page 49 ROI FRS » 102 Test trading » as FRS102 Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Business combinations Click here to enter data BUSINESS COMBINATIONS Business combinations are accounted for using » the purchase method. The consideration for e » ach acquisition is	=	Business combinations Click here to enter data BUSINESS COMBINATIONS Business combinations are accounted for using » the purchase method. The consideration for e » ach acquisition is
measured at the aggregate of the fair values a » t acquisition date of assets given, liabilit » ies incurred or assumed, and equity instruments issued by the Group in exch » ange for control of the acquired, plus any c » osts directly attributable to the business combination. When a business comb » ination agreement provides for an adjustment » to the cost of the combination contingent on future events, the G » roup includes the estimated amount of that a » djustment in the cost of the combination at the acquiisition date if th » e adjustment is probable and can be measured » reliably.	< >	measured at the aggregate of the fair values a » t acquisition date of assets given, liabilit » ies incurred or assumed, and equity instruments issued by the Group in » exchange for control of the acquired, plus a » ny costs directly attributable to the business combination. When » a business combination agreement provides f » or an adjustment to the cost of the combination contingent on futu » re events, the Group includes the estimated » amount of that adjustment in the cost of the combination at t » he acquiisition date if the adjustment is pr » obable and can be measured reliably.
Goodwill Click here to enter data GOODWILL	=	Goodwill Click here to enter data GOODWILL
Goodwill is amortised over its useful life, wh » ich shall not exceed five years if a reliabl » e estimate of the useful life cannot be made.	< >	Goodwill is amortised over its useful life, wh » ich shall not exceed five years if a reliabl » e estimate of the useful life cannot be made.
» ge 81 ROI FRS 102 Tes » t trading as FRS1 » 02 Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	=	
Intangible assets Click here to enter data INTANGLIBLE ASSETS	=	Intangible assets Click here to enter data INTANGLIBLE ASSETS

(continued)

Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is held in the currency of the acquired entity and revalued to the closing rate at each reporting period date.	<>	Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is held in the currency of the acquired entity and revalued to the closing rate at each reporting period date.
	=	
Negative goodwill arising on an acquisition is recognised on the face of the balance sheet on the acquisition date and subsequently the excess up to the fair value of non-monetary assets acquired is recognised in profit or loss in the periods in which the non-monetary assets are recovered.	<>	Negative goodwill arising on an acquisition is recognised on the face of the balance sheet on the acquisition date and subsequently the excess up to the fair value of non-monetary assets acquired is recognised in profit or loss in the periods in which the non-monetary assets are recovered.
	=	
Separately acquired trademarks and licences are shown at historical cost.		Separately acquired trademarks and licences are shown at historical cost.
Trademarks, licences (including software) and customer-related intangible assets acquired in a business combination are recognised at fair value at the acquisition date.	<>	Trademarks, licences (including software) and customer-related intangible assets acquired in a business combination are recognised at fair value at the acquisition date.
	=	
Trademarks, licences and customer-related intangible assets have a finite useful life and are carried at cost less accumulated amortisation and any accumulated impairment losses. Amortisation Click here to enter data AMORTISATION ACCOUNTING POLICY		Trademarks, licences and customer-related intangible assets have a finite useful life and are carried at cost less accumulated amortisation and any accumulated impairment losses. Amortisation Click here to enter data AMORTISATION ACCOUNTING POLICY
Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:	<>	Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:
		Page 50 ROI FRS 102 Test trading as FRS102 Notes to the Financial Statements for the Financial Year Ended 31 December 2024
Asset class		Asset class
» Amortisation method		» Amortisation method and rate

(continued)

» hod and rate BRAND NAMES » METHOD AND RATE GOODWILL » METHOD AND RATE EXPLORATION LICENSES » METHOD AND RATE		BRAND NAMES » METHOD AND RATE GOODWILL » METHOD AND RATE EXPLORATION LICENSES » METHOD AND RATE
Investments Click here to enter data INVESTMENTS - NON CURRENT ASSETS	=	Investments Click here to enter data INVESTMENTS - NON CURRENT ASSETS
Investments in equity shares which are publicl » y traded or where the fair value can be meas » ured reliably are initially measured at fair value, with changes in fair v » alue recognised in profit or loss. Investmen » ts in equity shares which are not publicly traded and where fair value canno » t be measured reliably are measured at cost » less impairment.	<>	Investments in equity shares which are publicl » y traded or where the fair value can be meas » ured reliably are initially measured at fair value, with changes » in fair value recognised in profit or loss. » Investments in equity shares which are not publicly traded and where » fair value cannot be measured reliably are » measured at cost less impairment.
Interest income on debt securities, where appl » icable, is recognised in income using the ef » fective interest method. Dividends on equity securities are recognised » in income when receivable.	=	Interest income on debt securities, where appl » icable, is recognised in income using the ef » fective interest method. Dividends on equity securities are recognised » in income when receivable.
» Page 82 » ROI FRS 102 Test » trading as FRS102 Notes to the Financial Statements fo » r the Financial Year Ended 30 June 2024	+-	
Cash and cash equivalents Click here to enter data CASH AND CASH EQUIVALENTS	=	Cash and cash equivalents Click here to enter data CASH AND CASH EQUIVALENTS
Cash and cash equivalents comprise cash on han » d and call deposits, and other short-term hi » ghly liquid investments that are readily convertible to a known amount » of cash and are subject to an insignificant » risk of change in value.	<>	Cash and cash equivalents comprise cash on han » d and call deposits, and other short-term hi » ghly liquid investments that are readily convertible to a » known amount of cash and are subject to an i » nsignificant risk of change in value.
Trade debtors Click here to enter data TRADE RECEIVABLES	=	Trade debtors Click here to enter data TRADE RECEIVABLES
Trade debtors are amounts due from customers f » or merchandise sold or services performed in » the ordinary course of	<>	Trade debtors are amounts due from customers f » or merchandise sold or services performed in » the ordinary

(continued)

business.		course of business.
Trade debtors are recognised initially at the » transaction price. They are subsequently mea » sured at amortised cost	=	Trade debtors are recognised initially at the » transaction price. They are subsequently mea » sured at amortised cost
using the effective interest method, less prov » ision for impairment. A provision for the im » pairment of trade debtors is established when there is objective evidence t » hat the Company will not be able to collect » all amounts due according to the original terms of the receivables.	<>	using the effective interest method, less prov » ision for impairment. A provision for the im » pairment 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 the rec » eivables.
	=	
	- +	Page 51 ROI FR » S 102 Test tradin » g as FRS102 Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Stocks Click here to enter data INVENTORIES	=	Stocks Click here to enter data INVENTORIES
Stocks are stated at the lower of cost and est » imated selling price less costs to complete » and sell. Cost is determined using the first-in, first-out (FIFO) method.	<>	Stocks are stated at the lower of cost and est » imated selling price less costs to complete » and sell. Cost is determined using the first-in, first-out (FIFO ») method.
The cost of finished goods and work in progres » s comprises direct materials and, where appl » icable, direct labour	=	The cost of finished goods and work in progres » s comprises direct materials and, where appl » icable, direct labour
costs and those overheads that have been incur » red in bringing the inventories to their pre » sent location and condition. At each reporting date, stocks are assessed fo » r impairment. If stocks are impaired, the ca » rrying amount is reduced to its selling price less costs to complete and s » ell; the impairment loss is recognised immed » iately in profit or loss.	<>	costs and those overheads that have been incur » red in bringing the inventories to their pre » sent location and condition. At each reporting date, stocks are » assessed for impairment. If stocks are impai » red, the carrying amount is reduced to its selling price less co » sts to complete and sell; the impairment los » s is recognised immediately in profit or loss.
Trade creditors Click here to enter data TRADE PAYABLES - LIABILITIES Trade creditors are obligations to pay for goo » ds or services that have been acquired in th » e ordinary course of business from suppliers. Accounts payable are » classified as current liabilities if the Com	=	Trade creditors Click here to enter data TRADE PAYABLES - LIABILITIES Trade creditors are obligations to pay for goo » ds or services that have been acquired in th » e ordinary course of business from suppliers. Accounts payable are » classified as current liabilities if the Com

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(continued)

» pany does not have an unconditional right, at the end of the reporting period, to defer settlement of the credit or for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.	<>	» pany does not have an unconditional right, at the end of the reporting period, to defer settlement of the credit or for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
	=	
Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.	<>	Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.
	=	
» Page 83 » st » 102 » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 ROI FRS 102 Template trading as FRS	+ -	
Borrowings Click here to enter data BORROWINGS - LIABILITIES	=	Borrowings Click here to enter data BORROWINGS - LIABILITIES
Interest-bearing borrowings are initially recognised at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.	<>	Interest-bearing borrowings are initially recognised at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.
	=	
Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.	<>	Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.
	=	
Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.	<>	Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.
	=	
	+ -	» Page 52 ROI FR

(continued)

		» S 102 Test tradin » g as FRS102 Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Provisions Click here to enter data PROVISIONS - LIABILITIES	=	Provisions Click here to enter data PROVISIONS - LIABILITIES
Provisions are recognised when the Company has » an obligation at the reporting date as a re » sult of a past event, it is probable that the Company will be required to » settle that obligation and a reliable estima » te can be made of the	<>	Provisions are recognised when the Company has » an obligation at the reporting date as a re » sult of a past event, it is probable that the Company will be required » to settle that obligation and a reliable est » imate can be made of the
amount of the obligation. Leases Click here to enter data LEASES ACCOUNTING POLICY Leases in which substantially all the risks an » d rewards of ownership are retained by the l » essor are classified as	=	amount of the obligation. Leases Click here to enter data LEASES ACCOUNTING POLICY Leases in which substantially all the risks an » d rewards of ownership are retained by the l » essor are classified as
operating leases. Payments made under operatin » g leases are charged to profit or loss on a » straight-line basis over the period of the lease.	<>	operating leases. Payments made under operatin » g leases are charged to profit or loss on a » straight-line basis over the period of the lease.
Share capital Click here to enter data SHARE CAPITAL ACCOUNTING POLICY Ordinary shares are classified as equity. Equi » ty instruments are measured at the fair valu » e of the cash or other	=	Share capital Click here to enter data SHARE CAPITAL ACCOUNTING POLICY Ordinary shares are classified as equity. Equi » ty instruments are measured at the fair valu » e of the cash or other
resources received or receivable, net of the d » irect costs of issuing the equity instrument » s. If payment is deferred and the time value of money is material, the initi » al measurement is on a present value basis. Page 84 ROI » FRS 102 Test tradin » ing as FRS102 Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	<>	resources received or receivable, net of the d » irect costs of issuing the equity instrument » s. If payment is deferred and the time value of money is material, the i » nitial measurement is on a present value bas » is.
Dividends Click here to enter data DIVIDENDS ACCOUNTING POLICY Dividend distribution to the company's shareho » lders is recognised as a liability in the fi » nancial statements in the	=	Dividends Click here to enter data DIVIDENDS ACCOUNTING POLICY Dividend distribution to the company's shareho » lders is recognised as a liability in the fi » nancial statements in the

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reporting period in which the dividends are declared.		reporting period in which the dividends are declared.
Defined contribution pension obligation		Defined contribution pension obligation
Click here to enter data		Click here to enter data
DEFINED CONTRIBUTION PENSIONS OBLIGATION		DEFINED CONTRIBUTION PENSIONS OBLIGATION
A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Company has no legal or constructive obligation to pay further contributions even if the fund does not hold	<>	A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Company has no legal or constructive obligation to pay further contributions even if the fund does not hold
sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.	=	sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.		Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.
	-+	Page 53 ROI FRS 102 Test trading as FRS102 Notes to the Financial Statements for the Financial Year Ended 31 December 2024
Defined benefit pension obligation	=	Defined benefit pension obligation
Click here to enter data		Click here to enter data
DEFINED BENEFIT OBLIGATION		DEFINED BENEFIT OBLIGATION
Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.		Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.
The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the rel	<>	The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the rel

(continued)

» ated pension liability.		» ating to the terms of the related pension li » ability.
	=	
Actuarial gains and losses are charged or cred » ited to other comprehensive income in the pe » riod in which they arise.	<>	Actuarial gains and losses are charged or cred » ited to other comprehensive income in the pe » riod in which they arise.
» Page 85		
» ROI FRS 102 Test		
	=	
» trading as FRS102 Notes to the Financial Statements for t » he Financial Year Ended 30 June 2024	+ -	
Share based payments Click here to enter data SHARE BASED PAYMENTS	=	Share based payments Click here to enter data SHARE BASED PAYMENTS
The Company operates an equity-settled, share- » based compensation plan, under which the ent » ity receives services from employees as consideration for equity ins » truments (options) of the entity. The fair v » alue of the employee services received is measured by reference to » the estimated fair value at the grant date o » f equity instruments granted and is recognised as an expense over the vesti » ng period. The estimated fair value of the o » ption granted is calculated using the Black Scholes option pricing model. » The total amount expensed is recognised over » the vesting period, which is the period over which all of the spec » ified vesting conditions are to be satisfied » .	<>	The Company operates an equity-settled, share- » based compensation plan, under which the ent » ity receives services from employees as consideration for e » quity instruments (options) of the entity. T » he fair value of the employee services received is measured by refe » rence to the estimated fair value at the gra » nt date of equity instruments granted and is recognised as an ex » pense over the vesting period. The estimated » fair value of the option granted is calculated using the Black S » choles option pricing model. The total amoun » t expensed is recognised over the vesting period, which is t » he period over which all of the specified ve » sting conditions are to be satisfied.
	=	
The proceeds received net of any directly attr » ibutable transaction costs are credited to s » hare capital (nominal value) and share premium when the options are exercis » ed.	<>	The proceeds received net of any directly attr » ibutable transaction costs are credited to s » hare capital (nominal value) and share premium when the options are » exercised.
	=	
	- +	» Page 54 » ROI FRS 102 Test » trading as FRS102 Notes to the Financial Statements for the F

(continued)

		>> Financial Year Ended 31 December 2024
Financial instruments Click here to enter data Recognition, initial measurement and derecognition	=	Financial instruments Click here to enter data Recognition, initial measurement and derecognition
Financial assets and financial liabilities are » recognised when the group becomes a party to » the contractual provisions of the financial instrument and are measured initially at fair value adjusted for transaction costs, except for those carried at fair value through profit or loss which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities is described below.	<>	Financial assets and financial liabilities are » recognised when the group becomes a party to » the contractual provisions of the financial instrument and are measured initially at fair value adjusted for or transaction costs, except for those carried at fair value through profit or loss which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities is described below.
Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires. Classification and subsequent measurement of financial assets	=	Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires. Classification and subsequent measurement of financial assets
For the purpose of subsequent measurement financial assets, other than those designated and effective as hedging instruments, are classified into the following categories upon initial recognition:	<>	For the purpose of subsequent measurement financial assets, other than those designated and effective as hedging instruments, are classified into the following categories upon initial recognition :
<ul style="list-style-type: none"> • loans and receivables • financial assets at fair value through profit or loss (FVTPL) • held-to-maturity (HTM) investments • available-for-sale (AFS) financial assets. 	=	<ul style="list-style-type: none"> • loans and receivables • financial assets at fair value through profit or loss (FVTPL) • held-to-maturity (HTM) investments • available-for-sale (AFS) financial assets.
All financial assets except for those at FVTPL are reviewed for impairment at least at each reporting date to identify whether there is any objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.	<>	All financial assets except for those at FVTPL are reviewed for impairment at least at each reporting date to identify whether there is any objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.
All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade debtors which		All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade debtors which

(continued)

» ch is presented within other expenses.		» tors which is presented within other expenses.
	=	
» Page 86	+ -	
» I FRS 102 Test		
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» tr		
» ading as FRS102		
» Notes to the Financial Statements for th		
» e Financial Year Ended 30 June 2024		
Loans and receivables	=	Loans and receivables
Loans and receivables are non-derivative finan	<>	Loans and receivables are non-derivative finan
» cial assets with fixed or determinable payme		» cial assets with fixed or determinable payme
» nts that are not quoted in		» nts that are not
an active market. After initial recognition, t		quoted in an active market. After initial reco
» hese are measured at amortised cost using th		» gnition, these are measured at amortised cos
» e effective interest method,		» t using the effective
less provision for impairment. Discounting is		interest method, less provision for impairment
» omitted where the effect of discounting is i		» . Discounting is omitted where the effect of
» mmaterial. The group's		» discounting is
cash and cash equivalents, trade and most othe		immaterial. The group's cash and cash equivale
» r debtors fall into this category of financi		» nts, trade and most other debtors fall into
» al instruments.		» this category of
		financial instruments.
Individually significant receivables are consi		Individually significant receivables are consi
» dered for impairment when they are past due		» dered for impairment when they are past due
» or when other objective		» or when other
evidence is received that a specific counterpa		objective evidence is received that a specific
» rty will default. Receivables that are not c		» counterparty will default. Receivables that
» onsidered to be individually		» are not considered to be
impaired are reviewed for impairment in groups		individually impaired are reviewed for impairm
» , which are determined by reference to the i		» ent in groups, which are determined by refer
» ndustry and region of the		» ence to the industry
counterparty and other shared credit risk char		and region of the counterparty and other share
» acteristics. The impairment loss estimate is		» d credit risk characteristics. The impairmen
» then based on recent		» t loss estimate is then
historical counterparty default rates for each		based on recent historical counterparty defaul
» identified group.		» t rates for each identified group.
	=	
	- +	
		» Page 55
		» ROI
		» FRS 102 Test
		» tra
		» ding as FRS102
		» Notes to the Financial Statements for the F
		» inancial Year Ended 31 December 2024
Financial assets at FVTPL	=	Financial assets at FVTPL
Financial assets at FVTPL include financial as	<>	Financial assets at FVTPL include financial as
» sets that are either classified as held for		» sets that are either classified as held for
» trading or that meet certain		» trading or that meet

(continued)

conditions and are designated at FVTPL upon initial recognition. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply (see below). Assets in this category are measured at fair value with gains or losses recognised in profit or loss. The fair values of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.		certain conditions and are designated at FVTPL upon initial recognition. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply (see below). Assets in this category are measured at fair value with gains or losses recognised in profit or loss. The fair values of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.
HTM investments	=	HTM investments
HTM investments are non-derivative financial assets with fixed or determinable payments and fixed maturity other than loans and receivables. Investments are classified as HTM if the group has the intention and ability to hold them until maturity. The group currently holds listed bonds designated into this category.	<>	HTM investments are non-derivative financial assets with fixed or determinable payments and fixed maturity other than loans and receivables. Investments are classified as HTM if the group has the intention and ability to hold them until maturity. The group currently holds listed bonds designated into this category.
HTM investments are measured subsequently at amortised cost using the effective interest method. If there is	=	HTM investments are measured subsequently at amortised cost using the effective interest method. If there is
objective evidence that the investment is impaired, determined by reference to external credit ratings, the financial asset is measured at the present value of estimated future cash flows. Any changes in the carrying amount of the investment, including impairment losses, are recognised in profit or loss.	<>	objective evidence that the investment is impaired, determined by reference to external credit ratings, the financial asset is measured at the present value of estimated future cash flows. Any changes in the carrying amount of the investment, including impairment losses, are recognised in profit or loss.
AFS financial assets	=	AFS financial assets
AFS financial assets are non-derivative financial assets that are either designated to this category or do not qualify for inclusion in any of the other categories of financial assets. The company's AFS financial assets include listed securities and debentures, and equity investments. Equity investments are measured at cost less any impairment charges when fair value cannot be estimated reliably. Impairment charges are recognised in profit or loss.	<>	AFS financial assets are non-derivative financial assets that are either designated to this category or do not qualify for inclusion in any of the other categories of financial assets. The company's AFS financial assets include listed securities and debentures, and equity investments. Equity investments are measured at cost less any impairment charges when fair value cannot be estimated reliably. Impairment charges are recognised in profit or loss.

(continued)

<p>All other AFS financial assets are measured at » fair value. Gains and losses are recognised » in other comprehensive income and reported within the AFS reserve wit » hin capital and reserves, except for interes » t and dividend income, impairment losses and foreign exchange differe » nces on monetary assets, which are recognise » d in profit or loss. When the asset is disposed of or is determined » to be impaired, the cumulative gain or loss » recognised in other comprehensive income is reclassified from the » equity reserve to profit or loss. Interest c » alculated using the effective interest method and dividends are recognised i » n profit or loss within finance income.</p>	<p>All other AFS financial assets are measured at » fair value. Gains and losses are recognised » in other comprehensive income and reported within the A » FS reserve within capital and reserves, exce » pt for interest and dividend income, impairment losses and foreign » exchange differences on monetary assets, wh » ich are recognised in profit or loss. When the asset is disposed » of or is determined to be impaired, the cumu » lative gain or loss recognised in other comprehensive income is re » classified from the equity reserve to profit » or loss. Interest calculated using the effective interest method » and dividends are recognised in profit or l » oss within finance income.</p>
<p>» Page 87</p> <p>» ROI FRS 102 Test</p> <p>» trading as FRS102 Notes to the Financial Statements for th e Financial Year Ended 30 June 2024</p>	
<p>Reversals of impairment losses for AFS debt se » curities are recognised in profit or loss if » the reversal can be objectively related to an event occurring afte » r the impairment loss was recognised. For AF » S equity investments impairment reversals are not recognised in pro » fit loss and any subsequent increase in fair » value is recognised in other comprehensive income. Classification and subsequent measurement of f » inancial liabilities</p>	<p>= Reversals of impairment losses for AFS debt se » curities are recognised in profit or loss if » the reversal can be objectively related to an event occurring afte » r the impairment loss was recognised. For AF » S equity investments impairment reversals are not recognised in pro » fit loss and any subsequent increase in fair » value is recognised in other comprehensive income. Classification and subsequent measurement of f » inancial liabilities</p>
<p>The group's financial liabilities include borr » owings, trade and other creditors and deriva » tive financial instruments.</p>	<p><> The group's financial liabilities include borr » owings, trade and other creditors and deriva » tive financial instruments.</p>
<p>Financial liabilities are measured subsequentl » y at amortised cost using the effective inte » rest method except for</p>	<p>= Financial liabilities are measured subsequentl » y at amortised cost using the effective inte » rest method except for</p>
<p>derivatives and financial liabilities designat » ed at FVTPL, which are carried subsequently » at fair value with gains or losses recognised in profit or loss (other tha » n derivative financial instruments that are » designated and effective as</p>	<p><> derivatives and financial liabilities designat » ed at FVTPL, which are carried subsequently » at fair value with gains or losses recognised in profit or loss (other » than derivative financial instruments that a » re designated and</p>

(continued)

hedging instruments).		effective as hedging instruments).
		» Page 56
		» ROI FRS 102 Test
		» trading as FRS102
		Notes to the Financial Statements for the F
		» inancial Year Ended 31 December 2024
All interest-related charges and, if applicabl » e, changes in an instrument's fair value tha » t are reported in profit or loss are included within finance costs or finance i » ncome.		All interest-related charges and, if applicabl » e, changes in an instrument's fair value tha » t are reported in profit or loss are included within finance costs or fina » nce income.
Derivative financial instruments and hedge acc » ounting Derivative financial instruments are accounted » for at FVTPL except for derivatives designa » ted as hedging	=	Derivative financial instruments and hedge acc » ounting Derivative financial instruments are accounted » for at FVTPL except for derivatives designa » ted as hedging
instruments in cash flow hedge relationships, » which require a specific accounting treatmen » t. To qualify for hedge accounting, the hedging relationship must meet » several strict conditions with respect to d » ocumentation, probability of occurrence of the hedged transaction and he » dge effectiveness. For the reporting periods under review, the co » mpany has designated certain forward currenc » y contracts as hedging instruments in cash flow hedge relationships. » These arrangements have been entered into to » mitigate currency exchange risk arising from certain legally bin » ding sales and purchase orders denominated i » n foreign currency.	<>	instruments in cash flow hedge relationships, » which require a specific accounting treatmen » t. To qualify for hedge accounting, the hedging relationship mus » t meet several strict conditions with respec » t to documentation, probability of occurrence of the hedged transa » ction and hedge effectiveness. For the reporting periods under review, the co » mpany has designated certain forward currenc » y contracts as hedging instruments in cash flow hedge relatio » nships. These arrangements have been entered » into to mitigate currency exchange risk arising from certain le » gally binding sales and purchase orders deno » minated in foreign currency.
All derivative financial instruments used for » hedge accounting are recognised initially at » fair value and reported subsequently at fair value in the balance shee » t.	=	All derivative financial instruments used for » hedge accounting are recognised initially at » fair value and reported subsequently at fair value in the balance shee » t.
To the extent that the hedge is effective, cha » nges in the fair value of derivatives design » ated as hedging instruments in cash flow hedges are recognised in other co » mprehensive income and included within the c » ash flow hedge reserve in capital and reserves. Any ineffectiveness i » n the hedge relationship is recognised immed » iately in profit or loss.	<>	To the extent that the hedge is effective, cha » nges in the fair value of derivatives design » ated as hedging instruments in cash flow hedges are recognised » in other comprehensive income and included » within the cash flow hedge reserve in capital and reserves. An » y ineffectiveness in the hedge relationship » is recognised

(continued)

		immediately in profit or loss.
At the time the hedged item affects profit or » loss, any gain or loss previously recognised » in other comprehensive	=	At the time the hedged item affects profit or » loss, any gain or loss previously recognised » in other comprehensive
income is reclassified from capital and reserv » es to profit or loss and presented as a recl » assification adjustment within other comprehensive income. However, if a non- » financial asset or liability is recognised a » s a result of the hedged transaction, the gains and losses previously r » ecognised in other comprehensive income are » included in the initial measurement of the hedged item. If a forecast transaction is no longer expecte » d to occur, any related gain or loss recogni » sed in other comprehensive income is transferred immediately to profit or » loss. If the hedging relationship ceases to » meet the effectiveness conditions, hedge accounting is discontinued a » nd the related gain or loss is held in the e » quity reserve until the forecast transaction occurs.	<>	income is reclassified from capital and reserv » es to profit or loss and presented as a recl » assification adjustment within other comprehensive income. However, if » a non-financial asset or liability is recog » nised as a result of the hedged transaction, the gains and losses previ » ously recognised in other comprehensive inco » me are included in the initial measurement of the hedged item. If a forecast transaction is no longer expecte » d to occur, any related gain or loss recogni » sed in other comprehensive income is transferred immediatel » y to profit or loss. If the hedging relation » ship ceases to meet the effectiveness conditions, hedge accounting is » discontinued and the related gain or loss is » held in the equity reserve until the forecast transaction occurs.
» Page 88 » ROI » FRS 102 Test » trad » ing as FRS102 » Notes to the Financial Statements for » the Financial Year Ended 30 June 2024		
Financial instruments Click here to enter data Classification FINANCIAL INSTRUMENTS Recognition and measurement FINANCIAL INSTRUMENTS RECOGNITION AND MEASUREM » ENT Impairment IMPAIRMENT OF FINANCIAL ASSETS Derivative financial instruments and hedging Click here to enter data Derivatives DERIVATIVE FINANCIAL INSTRUMENT Hedging HEDGING	=	Financial instruments Click here to enter data Classification FINANCIAL INSTRUMENTS Recognition and measurement FINANCIAL INSTRUMENTS RECOGNITION AND MEASUREM » ENT Impairment IMPAIRMENT OF FINANCIAL ASSETS Derivative financial instruments and hedging Click here to enter data Derivatives DERIVATIVE FINANCIAL INSTRUMENT Hedging HEDGING
	<>	» Page 57 » ROI » FRS 102 Test

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(continued)

»		»	12
» 12,726 21,210		» ,726 21,210	
Commissions received		Commissions received	
»		»	1
» 1,476 2,460		» ,476 2,460	
Grants received		Grants received	
»		»	65
» 65,460 109,100		» ,460 109,100	
Other revenue		Other revenue	
»		»	149
» 149,250 248,750		» ,250 248,750	
	=		
»	<>	»	600
» 600,000 1,000,000		» ,000 1,000,000	
The analysis of the group's turnover for the y	=	The analysis of the group's turnover for the y	
» ear by class of business is as follows:		» ear by class of business is as follows:	
»	<>	»	2
» 2024 2023		» 024 2023	
»		»	
» € €		» € €	
	=		
Out of balance to Revenue category	<>	Out of balance to Revenue category	
» (» (600	
» 600,000) (1,000,000)		» ,000) (1,000,000)	
The analysis of the group's turnover for the y	=	The analysis of the group's turnover for the y	
» ear by market is as follows:		» ear by market is as follows:	
»	<>	»	2
» 2024 2023		» 024 2023	
»		»	
» € €		» € €	
	=		
Out of balance to Revenue category	<>	Out of balance to Revenue category	
» (» (600	
» 600,000) (1,000,000)		» ,000) (1,000,000)	
Click here to enter data	=	Click here to enter data	
The amount of contract revenue recognised as r		The amount of contract revenue recognised as r	
» evenue in the year was €45,453 (2023 - €64,5		» evenue in the year was €45,453 (2023 - €64,5	
» 64).		» 64).	
REVENUE FROM CONSTRUCTION CONTRACTS 1		REVENUE FROM CONSTRUCTION CONTRACTS 1	
REVENUE FROM CONSTRUCTION CONTRACTS 2		REVENUE FROM CONSTRUCTION CONTRACTS 2	
» Page 90	<>	» Page 58	
» ROI FRS 102 Test		» FRS 102 Test	ROI
	=		
» ading as FRS102	<>	» ding as FRS102	tra

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(continued)

	=	
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
	=	
4 Other operating income	<>	4 Other operating income
The analysis of the group's other operating income for the year is as follows:	=	The analysis of the group's other operating income for the year is as follows:
»	<>	»
» 2024 2023		» 4 2023
»		»
» € €		» €
Government grants		Government grants
» (1		» (11,41
» 1,415) (19,025)		» 5) (19,025)
Sub lease rental income		Sub lease rental income
» (4		» (42,87
» 2,870) (71,450)		» 0) (71,450)
Miscellaneous other operating income		Miscellaneous other operating income
» (4		» (40,49
» 0,491) (67,485)		» 1) (67,485)
	=	
» (9	<>	» (94,77
» 4,776) (157,960)		» 6) (157,960)
	=	
5 Other gains and losses	<>	5 Other gains and losses
The analysis of the group's other gains and losses for the year is as follows:	=	The analysis of the group's other gains and losses for the year is as follows:
»	<>	»
» 2024 2023		» 4 2023
»		»
» € €		» €
Loss on disposal of tangible assets		Loss on disposal of tangible assets
» (» (9,52
» 9,528) (15,880)		» 8) (15,880)
Loss on disposal of intangible assets		Loss on disposal of intangible assets
» (3		» (32,47
» 2,478) (54,130)		» 8) (54,130)
Loss from sales of investment properties		Loss from sales of investment properties
» (2		» (20,18
» 0,184) (33,640)		» 4) (33,640)
Loss from changes in provisions		Loss from changes in provisions
» (2		» (24,84
» 4,846) (41,410)		» 6) (41,410)
Loss from write-downs and reversals of stocks		Loss from write-downs and reversals of stocks
» (» (5,12
» 5,127) (8,545)		» 7) (8,545)
Loss from disposals of investments		Loss from disposals of investments

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» (9	» (91,99
» 1,998) (153,330)	» 8) (153,330)
=	=
» (18	» (184,16
» 4,161) (306,935)	» 1) (306,935)
=	=
6 Operating profit	<> 6 Operating profit
Arrived at after charging/(crediting)	= Arrived at after charging/(crediting)
<>	<>
» 2024 2023	» 202
» 4 2023	» 4 2023
» € €	» €
Foreign exchange losses	Foreign exchange losses
» 120	» 120,00
» ,000 200,000	» 0 200,000
Loss on disposal of tangible assets	Loss on disposal of tangible assets
» 9	» 9,52
» ,528 15,880	» 8 15,880
=	=
7 Government grants	<> 7 Government grants
Click here to enter data	= Click here to enter data
<>	<>
» Page 91	
» ROI FRS 102 Test	
» trading as FRS102	
Notes to the Financial Statements for the	
» e Financial Year Ended 30 June 2024	
GOVERNMENT GRANTS - DESCRIPTIONS	GOVERNMENT GRANTS - DESCRIPTIONS
» NS OF GRANT S RECOGNISED	» OF GRANT S RECOGNISED IN
» IN THE FINACIAL	» THE FINACIAL
STATEMENTS	= STATEMENTS
The amount of grants recognised in the financial	The amount of grants recognised in the financial
» al statements was €67,654 (2023 - €345,345).	» al statements was €67,654 (2023 - €345,345).
DESCRIPTION OF UNFULFILLED CONDITIONS AND OTHER	DESCRIPTION OF UNFULFILLED CONDITIONS AND OTHER
» R CONTINGENCIES ATTACHING TO	» R CONTINGENCIES ATTACHING TO
GRANTS THAT HAVE BEEN RECOGNISED IN INCOME	GRANTS THAT HAVE BEEN RECOGNISED IN INCOME
INDICATION OF OTHER FORMS OF GOVERNMENT ASSISTANCE	INDICATION OF OTHER FORMS OF GOVERNMENT ASSISTANCE
» NCE FROM WHICH THE ENTITY HAS	» NCE FROM WHICH THE ENTITY HAS
DIRECTLY BENEFITED	DIRECTLY BENEFITED
<>	<>
	» Page 59
	» ROI FRS 102 Test
	» trading as FRS102
	Notes to the Financial Statements for the F

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(continued)

			» financial Year Ended 31 December 2024
8 Other interest receivable and similar income			8 Other interest receivable and similar income
» e			» me
»	202		» 2024
» 4 2023			» 2023
»			» €
» € €			» €
Interest income on financial assets			Interest income on financial assets
»			» 582
» 582 970			» 970
Interest income on investments			Interest income on investments
»			» 1,572
» 1,572 2,620			» 2,620
Interest income on bank deposits			Interest income on bank deposits
»			» 3,921
» 3,921 6,535			» 6,535
Dividend income			Dividend income
»			» 4,068
» 4,068 6,780			» 6,780
Dividend income from financial assets			Dividend income from financial assets
»			» 3,489
» 3,489 5,815			» 5,815
Net gain on disposal of financial assets transferred from capital and reserves			Net gain on disposal of financial assets transferred from capital and reserves
» 2,922 4,870			» 2,922
			» 4,870
Net changes in fair value of hedged item in a fair value hedge			Net changes in fair value of hedged item in a fair value hedge
» 8,367 13,945			» 8,367
» 13,945			» 13,945
Net changes in fair value of hedging instrument in a fair value hedge			Net changes in fair value of hedging instrument in a fair value hedge
» 4,434 7,390			» 4,434
» 7,390			» 7,390
Net gain on derivative			Net gain on derivative
»			» 7,569
» 7,569 12,615			» 12,615
Income recognised on finance leases			Income recognised on finance leases
»			» 1,806
» 1,806 3,010			» 3,010
Other finance income			Other finance income
»			» 270
» 270 450			» 450
	=		
» 3	<>		» 39,000
» 9,000 65,000			» 65,000
	=		
9 Interest payable and similar expenses	<>		9 Interest payable and similar expenses

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(continued)

<p>» 202</p> <p>» 4 2023</p> <p>»</p> <p>» € €</p> <p>Interest on bank overdrafts and borrowings</p> <p>»</p> <p>» 33 55</p> <p>Interest on preference shares</p> <p>»</p> <p>» 9 15</p> <p>Interest on obligations under finance leases a</p> <p>» nd hire purchase contracts</p> <p>» 120 200</p> <p>Interest expense on other finance liabilities</p> <p>»</p> <p>» 2,289 3,815</p> <p>Borrowing costs included in cost of qualifying</p> <p>» asset</p> <p>» 4,125 6,875</p> <p>Foreign exchange gains</p> <p>»</p> <p>» 477 795</p> <p>Net changes in fair value of cash flow hedges</p> <p>»</p> <p>» 3,447 5,745</p> <p>Ineffective portion of changes in fair value o</p> <p>» f cash flow hedge</p> <p>» 36 60</p> <p>Other finance costs</p> <p>»</p> <p>» 861 1,435</p> <p>Interest payable on loans from group undertaki</p> <p>» ngs</p> <p>» 1,410 2,350</p> <p>Interest on net defined benefit pension liabil</p> <p>» ity</p> <p>» 255 425</p>		<p>» 2024</p> <p>» 2023</p> <p>»</p> <p>» €</p> <p>» €</p> <p>Interest on bank overdrafts and borrowings</p> <p>» 33</p> <p>» 55</p> <p>Interest on preference shares</p> <p>» 9</p> <p>» 15</p> <p>Interest on obligations under finance leases a</p> <p>» nd hire purchase contracts 120</p> <p>» 200</p> <p>Interest expense on other finance liabilities</p> <p>» 2,289</p> <p>» 3,815</p> <p>Borrowing costs included in cost of qualifying</p> <p>» asset 4,125</p> <p>» 6,875</p> <p>Foreign exchange gains</p> <p>» 477</p> <p>» 795</p> <p>Net changes in fair value of cash flow hedges</p> <p>» 3,447</p> <p>» 5,745</p> <p>Ineffective portion of changes in fair value o</p> <p>» f cash flow hedge 36</p> <p>» 60</p> <p>Other finance costs</p> <p>» 861</p> <p>» 1,435</p> <p>Interest payable on loans from group undertaki</p> <p>» ngs 1,410</p> <p>» 2,350</p> <p>Interest on net defined benefit pension liabil</p> <p>» ity 255</p> <p>» 425</p>
	=	
<p>» 1</p> <p>» 3,062 21,770</p> <p>» Page 92</p> <p>» ROI F</p> <p>» RS 102 Test</p>	<>	<p>» 13,062</p> <p>» 21,770</p>
	=	
<p>» tradi</p> <p>» ng as FRS102</p> <p>» Notes to the Financial Statements for th</p> <p>» e Financial Year Ended 30 June 2024</p> <p>10 Employee information</p>	<>	<p>10 Employee information</p>

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Click here to enter data	=	Click here to enter data
The monthly average number of persons employed » by the group (including directors) during t » he year analysed by category was as follows:	<>	The monthly average number of persons employed » by the group (including directors) during t » he year analysed by category was as follows:
» 202		» 2024
» 4 2023		» 2023
» No		» No.
» . No.		» No.
Production		
» 2		
» 5 258		
Sales, marketing and distribution		
»		» Page 60
» 5 10		
Distribution		
» 50		» ROI FR
» 0 600		» S 102 Test
	=	
	<>	» tradin
» 53		» g as FRS102
» 0 868		
		Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
The aggregate payroll costs (including directo » rs' remuneration) were as follows:	=	The aggregate payroll costs (including directo » rs' remuneration) were as follows:
» 202	<>	» 2024
» 4 2023		» 2023
»		» €
» € €		» €
Other retirement benefit costs, defined contri » bution scheme (30,0		Other retirement benefit costs, defined contri » bution scheme (30,000)
» 00) (50,000)		» (50,000)
Other retirement benefit costs, defined benefi » t scheme 90,00		Other retirement benefit costs, defined benefi » t scheme 90,000
» 0 150,000		» 150,000
Other post-employment benefit costs		Other post-employment benefit costs
» (30,0		» (30,000)
» 00) (50,000)		» (50,000)
Share-based payment expenses		Share-based payment expenses
» (6,0		» (6,000)
» 00) (10,000)		» (10,000)
	=	
» 24,00	<>	» 24,000

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(continued)

» 0 40,000	» 40,000
Click here to enter data Breakdown of other employee expenses:	= Click here to enter data Breakdown of other employee expenses:
UNIFORMS	<>
» 34,53	
» 4 34,345	
	»
	» -
» 34,53	
» 4 34,345	
FURTHER DETAILS Click here to enter data Capitalised employee costs during the year amounting to €34,533 (2023 - €34,534).	= FURTHER DETAILS Click here to enter data Capitalised employee costs during the year amounting to €34,533 (2023 - €34,534).
11 Directors' remuneration	<> 11 Directors' remuneration
Click here to enter data The directors' remuneration for the financial year was as follows:	= Click here to enter data The directors' remuneration for the financial year was as follows:
	<>
» Page 93	
» ROI	
» FRS 102 Test	
» trading as FRS102	
» Notes to the Financial Statements for the Financial Year Ended 30 June 2024	
» 20	» 2024
» 24 2023	» 2023
»	»
» €	» €
Aggregate amount of emoluments in respect of directors qualifying services 56,5	
» 44 55,453	
Aggregate amount of gains by directors on exercise of share options during the year	
» 3,4	
» 34 45,453	
Aggregate amount paid or receivable by directors under long term incentive schemes	
» 34,5	
» 34 34,534	
Aggregate amount of contributions paid or payable to defined contribution schemes	

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(continued)

» 34,5		
» 34 64,535		
Aggregate amount of contributions paid or payable to defined benefit schemes		
» 4,5		
» 64 3,453		
Aggregate amount of compensation paid or payable for loss of office/other termination payments		
» 34,5		
» 33 54,645		
» 168,1		
» 43 258,073		
Click here to enter data In respect of past directors:	=	Click here to enter data In respect of past directors:
» 20	<>	» 2024
» 24 2023		» 2023
» € €		» €
» Compensation paid or payable for directors' retirement benefits 34,3		
» 45 3,453		
Compensation for loss of office or other termination benefits 45,6		
» 45 45,645		
» 79,9		
» 90 49,098		
Click here to enter data The past directors compensation above is made up of amounts paid or receivable from:	=	Click here to enter data The past directors compensation above is made up of amounts paid or receivable from:
» 20	<>	» 2024
» 24 2023		» 2023
» € €		» €
The company 23,4		
» 23 34,534		
The company's subsidiary undertakings 34,3		
» 45 42,342		
Any holding undertaking of the company 2,3		
» 42 44,545		
Any other person 2,3		

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(continued)

» 42 34,234		
» 62,4		
» 52 155,655		
Click here to enter data During the financial year the number of direct » ors who were accruing retirement benefits we » re as follows:	=	Click here to enter data During the financial year the number of direct » ors who were accruing retirement benefits we » re as follows:
» 20	+ -	
» 24 2023		
» N		
» o. No.		
Accruing benefits under defined benefit pensio		
» n scheme 123,5		
» 12 12,345		
Accruing benefits under money purchase pension		
» scheme 1,234,56		
» 4 2		
	=	
» Page 94	<>	» Page 61
ROI FRS 102 T		ROI FRS 102 Te
» est		» st
	=	
trading as FR	<>	trading as FRS
» S102		» 102
	=	
Notes to the Financial Statements for th	<>	Notes to the Financial Statements for the F
» e Financial Year Ended 30 June 2024		» inancial Year Ended 31 December 2024
	=	
	<>	» 2024
		» 2023
		» No.
		» No.
12 Auditors' remuneration		12 Auditors' remuneration
» 2024 20		» 2024
» 23		» 2023
» €		» € €
» €		
Click here to enter data	=	Click here to enter data
» 2024 20	<>	» 2024
» 23		» 2023
» €		» € €

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» €			
Estimated money value of benefits in kind for		Estimated money value of benefits in kind for	
» audit services 23,432 234,		» audit services 23,432	
» 234		» 234,234	
Estimated money value of benefits in kind for		Estimated money value of benefits in kind for	
» non-audit services 2,342 23,4		» non-audit services 2,342	
» 23		» 23,423	
	=		
» 25,774 257,	<>	» 25,774	
» 657		» 257,657	
Click here to enter data	=	Click here to enter data	
BENEFITS IN KIND AUDIT		BENEFITS IN KIND AUDIT	
NON-AUDIT BENEFITS IN KIND		NON-AUDIT BENEFITS IN KIND	
Page	<>	Page 6	
» 95		» 2	
R		ROI	
» OI FRS 102 Test		» FRS 102 Test	
	=		
t	<>	tra	
» rading as FRS102		» ding as FRS102	
	=		
Notes to the Financial Statements for th	<>	Notes to the Financial Statements for the F	
» e Financial Year Ended 30 June 2024		» inancial Year Ended 31 December 2024	
	=		
13 Taxation	<>	13 Taxation	
Tax charged/(credited) in the income statement	=	Tax charged/(credited) in the income statement	
» 20	<>	» 2024	
» 24 2023		» 2023	
»		» €	
» €		» €	
	=		
Current taxation		Current taxation	
Irish corporation tax	<>	Irish corporation tax	
» 2,8		» 2,832	
» 32 4,720		» 4,720	
Irish corporation tax adjustment to prior peri		Irish corporation tax adjustment to prior peri	
» ods 12,9		» ods 12,927	
» 27 21,545		» 21,545	
Double taxation relief		Double taxation relief	
» 57,4		» 57,495	
» 95 95,825		» 95,825	
	=		
» 73,2	<>	» 73,254	
» 54 122,090		» 122,090	
Foreign tax		Foreign tax	
» 51,2		» 51,264	
» 64 85,440		» 85,440	
Irish income tax		Irish income tax	

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(continued)

» 27,0	» 27,033
» 33 45,055	» 45,055
Foreign tax adjustment to prior periods	Foreign tax adjustment to prior periods
» 53,4	» 53,460
» 60 89,100	» 89,100
=	=
» 131,7	» 131,757
» 57 219,595	» 219,595
Tax expense relating to changes in accounting	Tax expense relating to changes in accounting
» policies and material errors included in profit and loss	» policies and material errors included in profit and loss
» 6,1	» 6,114
» 14 10,190	» 10,190
=	=
Total current income tax	Total current income tax
» 211,1	» 211,125
» 25 351,875	» 351,875
=	=
Deferred taxation	Deferred taxation
Arising from origination and reversal of timing differences	Arising from origination and reversal of timing differences
» 12,9	» 12,930
» 30 21,550	» 21,550
Arising from changes in tax rates and laws	Arising from changes in tax rates and laws
» 3,5	» 3,564
» 64 5,940	» 5,940
Arising from previously unrecognised tax loss, tax credit or temporary difference of prior periods	Arising from previously unrecognised tax loss, tax credit or temporary difference of prior periods
» 41,4	» 41,403
» 03 69,005	» 69,005
Arising from write-down or reversal of write-down of deferred tax asset	Arising from write-down or reversal of write-down of deferred tax asset
» 9,1	» 9,132
» 32 15,220	» 15,220
Arising from reclassification from equity to profit or loss	Arising from reclassification from equity to profit or loss
» 17,2	» 17,217
» 17 28,695	» 28,695
Arising from a change in the tax status of the entity or its shareholders	Arising from a change in the tax status of the entity or its shareholders
» 1	» 168
» 68 280	» 280
=	=
Total deferred taxation	Total deferred taxation
» 84,4	» 84,414
» 14 140,690	» 140,690
=	=
Tax expense in the income statement	Tax expense in the income statement
» 295,5	» 295,539
» 39 492,565	» 492,565
Click here to enter data	Click here to enter data
From the above total current income tax, the amount related to Pillar Two incomes taxes	From the above total current income tax, the amount related to Pillar Two incomes taxes

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(continued)

»		»	10
» 10	20	» 20	
	=		
The tax on profit before tax for the year is t	<>	The tax on profit before tax for the year is t	
» he same as the standard rate of corporation		» he same as the standard rate of corporation	
» tax in the Republic of Ireland		» tax in the Republic of	
(2023 - the same as the standard rate of corpo		Ireland (2023 - the same as the standard rate	
» ration tax in the Republic of Ireland) of 12		» of corporation tax in the Republic of Irelan	
» 3455% (2023 - 12345%).		» d) of 123455% (2023 -	
		12345%).	
	=		
The differences are reconciled below:		The differences are reconciled below:	
Click here to enter data		Click here to enter data	
»	<>	»	
Page 96		Page 63	
»		»	
I FRS 102 Test		ROI FRS 102 Test	
	=		
»	<>	»	
ading as FRS102		trading as FRS102	
	=		
Notes to the Financial Statements for th	<>	Notes to the Financial Statements for the F	
» e Financial Year Ended 30 June 2024		» inancial Year Ended 31 December 2024	
	=		
»	<>	»	
2023		2024	
»		»	
»		»	
€ €		€	
	=		
Profit before tax	<>	Profit before tax	
»		»	
595,539		595,539	
»		»	
992,565		992,565	
	=		
Corporation tax at standard rate	<>	Corporation tax at standard rate	
»		»	
735,222,672		-	
»		»	
122,532,149		-	
Tax increase arising from group relief			
»			
156,000			
»			
120,000			
Double taxation relief			
»			
156,000			
»			
120,000			
Tax increase from effect of unrelieved loss on			
» foreign subsidiaries			
» 156,000			
» 120,000			
	=		
Total tax charge	<>	Total tax charge/(credit)	
»		»	
735,690,672		-	
»		»	
122,892,149		-	
	=		

Beyond Compare v4.4.6

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(continued)

» I FRS 102 Test	RO		» ROI FRS 102 Test
	=		
» ading as FRS102	tr	<>	» trading as FRS102
	=		
Notes to the Financial Statements for t » he Financial Year Ended 30 June 2024	<>		Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
	=		
The amount of the net reversal of deferred tax » assets and deferred tax liabilities expecte » d to occur during the year beginning after the reporting period is €23,43 » 2 (2023 - €34,534). GROUP - EXPLAINATION FO » R EXPECTED REVERSAL	+ -		
Company	=		Company
	- +		Deferred tax include ... / is calculated ...
Deferred tax assets and liabilities Click here to enter data	=		Deferred tax assets and liabilities Click here to enter data
» » Liability 2024 » » € » » -	<>		» » Liability 2024 » » € € » » - -
	=		
» » Liability 2023 » » € » » -	<>		» » Liability 2023 » » € € » » - -
	=		
There are €23,423 of unused tax losses (2023 - » €3,234) and €43,445 of unused tax credits (» 2023 - €23,423) for which no deferred tax asset is recognised in t » he balance sheet. These expire on 1 October 2030.			There are €23,423 of unused tax losses (2023 - » €3,234) and €43,445 of unused tax credits (» 2023 - €23,423) for which no deferred tax asset is recognised in t » he balance sheet. These expire on 1 October 2030.
The amount of the net reversal of deferred tax » assets and deferred tax liabilities expecte » d to occur during the year beginning after the reporting period is €345,3 » 21 (2023 - €23,412). EPLAINATION FOR EXPECTE » D REVERSAL	<>		The amount of the net reversal of deferred tax » assets and deferred tax liabilities expecte » d to occur during the year beginning after the reporting period is € » 345,321 (2023 - €23,412). EPLAINATION FOR EX » PECTED

Beyond Compare v4.4.6

(continued)

» 34,5		» 34,5
» 34 4,534		» 534 4,534
Deferred tax related to items recognised as it		Deferred tax related to items recognised as it
» ms of equity 34,3		» ms of equity 34,
» 45 45,545		» 345 45,545
Tax relating to items recognised in other comp	=	Tax relating to items recognised in other comp
» rehensive income or equity - company		» rehensive income or equity - company
» 2024	<>	» 2024
» 2023		» 2023
» €		» €
» €		» €
Current tax related to items recognised as ite	=	Current tax related to items recognised as ite
» ms of other comprehensive		» ms of other comprehensive
income	<>	income
» 64,2		» 64,
» 89 64,738		» 289 64,738
Current tax related to items recognised as ite		Current tax related to items recognised as ite
» ms of equity 64,7		» ms of equity 64,
» 28 64,267		» 728 64,267
Deferred tax related to items recognised as it	=	Deferred tax related to items recognised as it
» ms of other comprehensive		» ms of other comprehensive
income	<>	income
» 34,5		» 34,
» 32 23,656		» 532 23,656
Deferred tax related to items recognised as it		Deferred tax related to items recognised as it
» ms of equity 32,3		» ms of equity 32,
» 45 2,323		» 345 2,323
GROUP - FACTORS THAT MAY AFFECT FUTURE TAX CHA	=	GROUP - FACTORS THAT MAY AFFECT FUTURE TAX CHA
» NGES		» NGES
Tax treatment of amounds debited or credited t		Tax treatment of amounds debited or credited t
» o the fair value reserve		» o the fair value reserve
Circustmaces affecting overall tax charge or c		Circustmaces affecting overall tax charge or c
» redit for the period or future periods		» redit for the period or future periods
Pa	<>	Page
» ge 99		» 66
» ROI FRS 102 Test	=	» ROI FRS 102 Test
» trading as FRS102		» trading as FRS102
Notes to the Fi	<>	Notes to the F
» nancial Statements for the Financial Year En		» inancial Statements for the Financial Year E
» ded 30 June 2024		» nded 31 December 2024
14 Intangible assets	=	14 Intangible assets
Group	=	Group
»	<>	»

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<p>» Internally</p> <p>»</p> <p>» generated</p> <p>» Trademarks, Contractu</p> <p>» al software Other</p> <p>» patents and customer</p> <p>» development intangible</p> <p>» Goodwill licenses relationsh</p> <p>» ips costs assets Tota</p> <p>» l</p> <p>» € € € €</p> <p>» €</p>		<p>» Internally</p> <p>»</p> <p>» generated</p> <p>» Trademarks,</p> <p>» Contractual software Other</p> <p>» patents and</p> <p>» customer development intangible</p> <p>» Goodwill licenses r</p> <p>» elationships costs assets</p> <p>» Total</p> <p>» € € € €</p> <p>» €</p>
Cost or valuation	=	Cost or valuation
<p>At 1 July 2023</p> <p>» 150,000 90,000 30,000</p> <p>» 120,000 30,000 420,00</p> <p>» 0</p>	<>	<p>At 1 January 2024</p> <p>» 150,000 90,000</p> <p>» 30,000 120,000 30,000</p> <p>» 420,000</p>
<p>Revaluations</p> <p>» (12,237) (420) (1,692)</p> <p>» (9,927) (2,757) (27,0</p> <p>» 33)</p> <p>Additions internally developed</p> <p>» - (8,610) (1,887)</p> <p>» (4,533) (1,833) (16,8</p> <p>» 63)</p> <p>Additions acquired separately</p> <p>» (39,360) (8,103) (297)</p> <p>» (2,841) (867) (51,4</p> <p>» 68)</p> <p>Acquired through business combinations</p> <p>» (7,812) (15,561) (4,986)</p> <p>» (3,681) (3,048) (35,0</p> <p>» 88)</p> <p>Disposals</p> <p>» (4,335) (8,250) (5,865)</p> <p>» (21,483) (3,024) (42,9</p> <p>» 57)</p> <p>Foreign exchange movements</p> <p>» (11,256) (4,056) (273)</p> <p>» (17,535) (3,471) (36,5</p> <p>» 91)</p>		<p>Revaluations</p> <p>» (12,237) (420)</p> <p>» (1,692) (9,927) (2,757)</p> <p>» (27,033)</p> <p>Additions internally developed</p> <p>» - (8,610)</p> <p>» (1,887) (4,533) (1,833)</p> <p>» (16,863)</p> <p>Additions acquired separately</p> <p>» (39,360) (8,103)</p> <p>» (297) (2,841) (867)</p> <p>» (51,468)</p> <p>Acquired through business combinations</p> <p>» (7,812) (15,561)</p> <p>» (4,986) (3,681) (3,048)</p> <p>» (35,088)</p> <p>Disposals</p> <p>» (4,335) (8,250)</p> <p>» (5,865) (21,483) (3,024)</p> <p>» (42,957)</p> <p>Foreign exchange movements</p> <p>» (11,256) (4,056)</p> <p>» (273) (17,535) (3,471)</p> <p>» (36,591)</p>
At 30 June 2024	=	At 31 December 2024
<p>» 75,000 45,000 15,000</p> <p>» 60,000 15,000 210,00</p>	<>	<p>» 75,000 45,000</p> <p>» 15,000 60,000 15,000</p>

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» 0		» 210,000
Amortisation	=	Amortisation
At 1 July 2023	+ -	
» 30,000 30,000 3,000		
» 6,000 3,000 72,00		
» 0		
Amortisation charge		
» (879) (3,927) (213)		
» (222) (450) (5,6		
» 91)		
Amortisation eliminated on disposals		
» (5,106) (7,050) (1,200)		
» (2,163) (117) (15,6		
» 36)		
Impairment		
» (1,248) (189) (36)		
» (72) (159) (1,7		
» 04)		
Foreign exchange movements		
» (7,767) (3,834) (51)		
» (543) (774) (12,9		
» 69)		
	=	
At 30 June 2024	<>	
» 15,000 15,000 1,500		
» 3,000 1,500 36,00		
» 0		
» Page 100		» Page 67
» ROI FRS 102 Test	=	» ROI FRS 102 Test
» trading as FRS102		» trading as FRS102
Notes to the Fi	<>	Notes to the Fina
» nancial Statements for the Financial Year En		» ncial Statements for the Financial Year Ende
» ded 30 June 2024		» d 31 December 2024
	=	
»	<>	»
» Internally		» Internally
»		»
» generated		» generated
»		»
» Trademarks, Contractua		» Trademarks,
» 1 software Other		» Contractual software Other
»		»
» patents and customer		» patents and
» development intangible		» customer development intangibl
		» e

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» Goodwill licenses relationships				» Goodwill licenses			
» ps costs assets Total				» relationships costs asset			
» 1				» s Total			
» € € € €				» € € € €			
» € € € €				» € € € €			
				At 1 January 2024			
				» 30,000 30,000			
				» 3,000 6,000 3,000			
				» 72,000			
				Amortisation charge			
				» (879) (3,927)			
				» (213) (222) (450)			
				») (5,691)			
				Amortisation eliminated on disposals			
				» (5,106) (7,050)			
				» (1,200) (2,163) (117)			
				») (15,636)			
				Impairment			
				» (1,248) (189)			
				» (36) (72) (159)			
				») (1,704)			
				Foreign exchange movements			
				» (7,767) (3,834)			
				» (51) (543) (774)			
				») (12,969)			
				=			
				-+ At 31 December 2024			
				» 15,000 15,000			
				» 1,500 3,000 1,500			
				» 36,000			
Carrying amount				= Carrying amount			
At 30 June 2024				<> At 31 December 2024			
» 60,000 30,000 13,500				» 60,000 30,000			
» 57,000 13,500 174,00				» 13,500 57,000 13,500			
» 0				» 174,000			
				» Page 68			
				» ROI FRS 102 Test			
				» trading as FRS102			
				» Notes to the Fi			
				» nancial Statements for the Financial Year En			
				» ded 31 December 2024			
Click here to enter data				= Click here to enter data			
<>				<>			
» Internally				» Internally			
»				»			
»				»			

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<p>» generated</p> <p>» Trademarks, Contractua</p> <p>» 1 software Other</p> <p>» patents and customer</p> <p>» development intangible</p> <p>» Goodwill licences relationship</p> <p>» ps costs assets Total</p> <p>» 1</p> <p>» € € € €</p> <p>» € € € €</p>		<p>» generated</p> <p>» Trademark</p> <p>» s, Contractual software</p> <p>» Other</p> <p>» patents</p> <p>» and customer development in</p> <p>» tangible</p> <p>» Goodwill lice</p> <p>» nces relationships costs</p> <p>» assets Total</p> <p>» € € € €</p> <p>» € € € €</p>
Cost or valuation	=	Cost or valuation
<p>At 1 July 2023</p> <p>» 4,545 56,453 4,565</p> <p>» 3,453 34,535 103,55</p> <p>» 1</p> <p>Revaluations</p> <p>» 564,554 567,567 345,345</p> <p>» 6,653 34,545 1,518,66</p> <p>» 4</p> <p>Additions internally developed</p> <p>» 56,643 3,453 344,355</p> <p>» 66,576 343,455 814,48</p> <p>» 2</p> <p>Additions acquired separately</p> <p>» 45,654 34,534 4,533</p> <p>» 566,533 34,534 685,78</p> <p>» 8</p> <p>Acquired through business combinations</p> <p>» 3,453 456,456 34,435</p> <p>» 4,564 3,453 502,36</p> <p>» 1</p> <p>Disposals</p> <p>» 4,565 3,453 4,564</p> <p>» 3,453 45,645 61,68</p> <p>» 0</p> <p>Foreign exchange movements</p> <p>» 34,534 34,534 4,564</p> <p>» 3,435 45,645 122,71</p> <p>» 2</p>	+ -	
	=	
<p>At 30 June 2024</p> <p>» 713,948 1,156,450 742,361</p> <p>» 654,667 541,812 3,809,23</p> <p>» 8</p>	+ -	

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Amortisation	=	Amortisation
»	+-	
» Page 101		
» ROI FRS 102 Test		
» trading as FRS102		
» Notes to the Financial Statements for the Financial Year Ended 30 June 2024		
» Internally generated		
» Trademarks, Contr		
» actual software Other		
» patents and custome		
» r development intangible		
» Goodwill licences relati		
» onships costs assets		
» Total		
» €		
» €		
» €		
» At 1 July 2023		
» (45,645) (34,353) (3,4		
» 35) (4,456) (3,435) (
» 91,324)		
» Charge for the year		
» (3,434) (4,564) (3,4		
» 54) (3,453) (4,564) (
» 19,469)		
» Eliminated on disposal		
» (45,645) (3,453) (3,4		
» 53) (4,564) (3,453) (
» 60,568)		
» Impairment		
» (34,534) (4,564) (3,4		
» 53) (3,453) (34,534) (
» 80,538)		
» Foreign exchange movements		
» (45,645) (3,453) (45,6		
» 45) (45,664) (45,645) (1		
» 86,052)		
» At 30 June 2024		
» (174,903) (50,387) (59,4		

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(continued)

» 40)	(61,590)	(91,631)	(4		
» 37,951)					
Carrying amount				=	Carrying amount
At 30 June 2024				<>	At 31 December 2024
» 888,851	1,206,837	801,8			» -
» 01	716,257	633,443	4,2		» - - -
» 47,189					» - -
				=	
At 30 June 2023				<>	
» 718,383	1,228,844	1,073,6			
» 93	2,375,018	1,106,606	6,5		
» 02,544					
Out of balance to Intangible assets category					Out of balance to Intangible assets category i
in the current year					» n the current
» 828,851	1,176,837	788,3			year
» 01	659,257	619,943	4,		» (60,000) (30,
» 073,189					» 000) (13,500) (57,000)
					» (13,500) (174,000)
				=	
Out of balance to Intangible assets category				<>	Out of balance to Intangible assets category i
in the prior year					» n the prior
» 618,383	1,178,844	1,051,1			year
» 93	2,280,018	1,084,106	6,		» (100,000) (50,
» 212,544					» 000) (22,500) (95,000)
					» (22,500) (290,000)
				=	
» Page 102				<>	» Page 69
» R					» RO
» OI FRS 102 Test					» I FRS 102 Test
				=	
» t				<>	» tr
» rading as FRS102					» ading as FRS102
				=	
Notes to the Financial Statements for				<>	Notes to the Financial Statements for the F
» the Financial Year Ended 30 June 2024					» inancial Year Ended 31 December 2024
				=	
Negative goodwill				<>	Negative goodwill
» €					» €
At 1 July 2023					At 1 January 2024
»					»
» 30,000					» 30,000
Changes arising from new business combinations					Changes arising from new business combinations
»					»
» (1,905)					» (1,905)
Recognised in profit or loss					Recognised in profit or loss
»					»
» (6,468)					» (6,468)
Disposals of previously acquired businesses					Disposals of previously acquired businesses
»					»
» (3,309)					» (3,309)

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(continued)

Other changes		Other changes
»		»
» (3,318)		» (3,318)
	=	
At 30 June 2024	<>	At 31 December 2024
»		»
» 15,000		» 15,000
	=	
<< double-click	<>	<< double-click
» to launch smart-table designer >>		» to launch smart-table designer >>
	=	
GROUP INTANGIBLE ASSETS		GROUP INTANGIBLE ASSETS
DESCRIPTION OF LINE ITEMS IN INCOME STATEMENT	<>	DESCRIPTION OF LINE ITEMS IN IN
» IN WHICH AMORTISATION OF INTANGIBLE		» COME STATEMENT IN WHICH AMORTISAT
ASSETS IS INCLUDED		» ION OF INTANGIBLE ASSETS IS INCLUDED
Click here to enter data	=	Click here to enter data
Restriction on title and pledged as security		Restriction on title and pledged as security
NON STANDARD with a carrying amount of €1,000		NON STANDARD with a carrying amount of €1,000
» (2023 -€200,000) has the following restricti		» (2023 -€200,000) has the following restricti
» on on title:		» on on title:
RESTRICTIONS ON TITLE.		RESTRICTIONS ON TITLE.
The same asset (with a carrying amount of €5,0	<>	The same asset (with a carrying amount of €5,0
» 00 (2023 - €100,000)) has been pledged as se		» 00 (2023 - €100,000)) has been pledged as se
» curity for PLEDGED		» curity for PLEDGED
AS SECURITY.		PLEDGED AS SECURITY.
	=	
Restriction on title and pledged as security		Restriction on title and pledged as security
INTANGIBLE EXPLORATION with a carrying amount	<>	INTANGIBLE EXPLORATION with a carrying amount
» of €5,800 (2023 -€5,000) has the following r		» of €5,800 (2023 -€5,000) has the following r
» estriction on		» estriction
title:		on title:
RESTRICTION ON TITLE.	=	RESTRICTION ON TITLE.
The same asset (with a carrying amount of €5,6	<>	The same asset (with a carrying amount of €5,6
» 00 (2023 - €5,400)) has been pledged as secu		» 00 (2023 - €5,400)) has been pledged as secu
» rity for PLEDGED AS		» rity for PLEDGED
SECURITY.		AS SECURITY.
The aggregate amount of research and developme	=	The aggregate amount of research and developme
» nt expenditure recognised as an expense duri		» nt expenditure recognised as an expense duri
» ng the period is		» ng the period is
€6,565 (2023 - €23,425).		€6,565 (2023 - €23,425).
Click here to enter data		Click here to enter data
» Page 103	<>	» Page 70
ROI		ROI F
» FRS 102 Test		» RS 102 Test
	=	
tra	<>	tradi
» ding as FRS102		» ng as FRS102
	=	
Notes to the Financial Statements for	<>	Notes to the Financial Statements for the F
» the Financial Year Ended 30 June 2024		» inancial Year Ended 31 December 2024

Individually material intangible assets Click here to enter data GOODWILL	=	Individually material intangible assets Click here to enter data GOODWILL
The carrying amount of this asset is €123,000 » (2023 -€321,000) and the remaining amortisat » ion period is 12 (2023 - 15). FURTHER INFORMATION	<>	The carrying amount of this asset is €123,000 » (2023 -€321,000) and the remaining amortisat » ion period is 12 (2023 - 15). FURTHER INFORMATION
MINING RIGHTS	=	MINING RIGHTS
The carrying amount of this asset is €32,500 (» 2023 -€12,500) and the remaining amortisatio » n period is 20 (2023 - 24). FURTHER INFORMATION	<>	The carrying amount of this asset is €32,500 (» 2023 -€12,500) and the remaining amortisatio » n period is 20 (2023 - 24). FURTHER INFORMATION
Intangible assets acquired by way of grant Click here to enter data NON-STANDARD The fair value of this asset initially recogni » sed was €456,123 and its carrying amount is » €3,100 (2023 -€1,500). COMPUTER SOFTWARE	=	Intangible assets acquired by way of grant Click here to enter data NON-STANDARD The fair value of this asset initially recogni » sed was €456,123 and its carrying amount is » €3,100 (2023 -€1,500). COMPUTER SOFTWARE
The fair value of this asset initially recogni » sed was €435,432 and its carrying amount is » €12,300 (2023 -€15,120).	<>	The fair value of this asset initially recogni » sed was €435,432 and its carrying amount is » €12,300 (2023 -€15,120).
Contractual commitments to acquire intangible » assets Click here to enter data The contractual commitment to acquire MINING R » IGHTS is €1,600 (2023 - €17,000). The contractual commitment to acquire PAYMENTS » ON ACCOUNT is €8,500 (2023 - €59,000). The contractual commitment to acquire LICENSES » AND FRANCHISES is €14,900 (2023 - €7,400). The contractual commitment to acquire MASTHEAD » S AND PUBLISHING TITLES is €3,900 (2023 - €3 » ,800). Intangible assets carried at revalued amounts Click here to enter data DEV COSTS The fair value of the group's DEV COSTS was re » valued on 5 June 2015 by an independent valu » er. METHOD AND SIGNIFICAN ASSUMPTIONS Had this class of asset been measured on a his » torical cost basis, their carrying amount wo » uld have been €8,500 (2023 - €92,500). CUSTOMER RELATIONSHIPS The fair value of the group's CUSTOMER RELATIO » NSHIPS was revalued on 20 June 2015 by an in	=	Contractual commitments to acquire intangible » assets Click here to enter data The contractual commitment to acquire MINING R » IGHTS is €1,600 (2023 - €17,000). The contractual commitment to acquire PAYMENTS » ON ACCOUNT is €8,500 (2023 - €59,000). The contractual commitment to acquire LICENSES » AND FRANCHISES is €14,900 (2023 - €7,400). The contractual commitment to acquire MASTHEAD » S AND PUBLISHING TITLES is €3,900 (2023 - €3 » ,800). Intangible assets carried at revalued amounts Click here to enter data DEV COSTS The fair value of the group's DEV COSTS was re » valued on 5 June 2015 by an independent valu » er. METHOD AND SIGNIFICAN ASSUMPTIONS Had this class of asset been measured on a his » torical cost basis, their carrying amount wo » uld have been €8,500 (2023 - €92,500). CUSTOMER RELATIONSHIPS The fair value of the group's CUSTOMER RELATIO » NSHIPS was revalued on 20 June 2015 by an in

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(continued)

» dependent valuer. METHOD AND SIGNIFICANT ASSUMPTIONS		» dependent valuer. METHOD AND SIGNIFICANT ASSUMPTIONS
Had this class of asset been measured on a his » torical cost basis, their carrying amount wo » uld have been €159,000 (2023 - €951,000).	<>	Had this class of asset been measured on a his » torical cost basis, their carrying amount wo » uld have been €159,000 (2023 - €951,000).
	=	
» Page 104 RO	<>	» Page 71 ROI FRS 102 T
» I FRS 102 Test		» est
	=	
» ading as FRS102 tr	<>	» trading as FR S102
	=	
Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
	=	
NET GOODWILL The fair value of the group's NET GOODWILL was » revalued on 13 June 2015 by an independent » valuer. METHOD AND SIGNIFICANT ASSUMPTIONS		NET GOODWILL The fair value of the group's NET GOODWILL was » revalued on 13 June 2015 by an independent » valuer. METHOD AND SIGNIFICANT ASSUMPTIONS
Had this class of asset been measured on a his » torical cost basis, their carrying amount wo » uld have been €651,564 (2023 - €12,121).	<>	Had this class of asset been measured on a his » torical cost basis, their carrying amount wo » uld have been €651,564 (2023 - €12,121).
	=	
Intangible assets held under finance leases Click here to enter data Included within intangible assets are the foll » owing assets held under finance lease: MINING RIGHTS		Intangible assets held under finance leases Click here to enter data Included within intangible assets are the foll » owing assets held under finance lease: MINING RIGHTS
The gross value of this asset is €1,000 (2023 » - €2,000). Accumulated amortisation and impa » irment is €3,000 (2023 - €400,005) and it has a net carrying value of € » 50,000 (2023 - €6,000).	<>	The gross value of this asset is €1,000 (2023 » - €2,000). Accumulated amortisation and impa » irment is €3,000 (2023 - €400,005) and it has a net carrying va » lue of €50,000 (2023 - €6,000).
	=	
Included within intangible assets are the foll » owing assets held under finance lease: BRAND NAMES The gross value of this asset is €15,000 (2023 » - €25,000). Accumulated amortisation and im » pairment is €35,000 (2023 - €45,000) and it has a net carrying val » ue of €55,000 (2023 - €65,000). Included within intangible assets are the foll » owing assets held under finance lease: COMPUTER SOFTWARE		Included within intangible assets are the foll » owing assets held under finance lease: BRAND NAMES The gross value of this asset is €15,000 (2023 » - €25,000). Accumulated amortisation and im » pairment is €35,000 (2023 - €45,000) and it has a net carrying val » ue of €55,000 (2023 - €65,000). Included within intangible assets are the foll » owing assets held under finance lease: COMPUTER SOFTWARE
The gross value of this asset is €2,100 (2023 » - €2,200). Accumulated amortisation and impa	<>	The gross value of this asset is €2,100 (2023 » - €2,200). Accumulated amortisation and impa

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» irment is €2,300 (2023 - €2,400) and it has a net carrying value of €2,500 (2023 - €2,600).		» irment is €2,300 (2023 - €2,400) and it has a net carrying value of €2,500 (2023 - €2,600).
Impairment Click here to enter data INTANGIBLE ASSETS	=	Impairment Click here to enter data INTANGIBLE ASSETS
EVENTS AND CIRCUMSTANCES THAT LED TO RECOGNITION » ON The amount of impairment loss included in profit or loss is €15,900 (2023 - €1,321). The amount of impairment loss included in other comprehensive income is €15,847 (2023 - €254,584). The impairment loss is included in IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €54,545 (2023 - €5,465). The amount of reversal of impairment recognised in other comprehensive income is €1,213 (2023 - €58,474). The reversal of impairment is included in IMPAIRMENT LOSSES ARE REVERSED.	<>	EVENTS AND CIRCUMSTANCES THAT LED TO RECOGNITION » ON The amount of impairment loss included in profit or loss is €15,900 (2023 - €1,321). The amount of impairment loss included in other comprehensive income is €15,847 (2023 - €254,584). The impairment loss is included in IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €54,545 (2023 - €5,465). The amount of reversal of impairment recognised in other comprehensive income is €1,213 (2023 - €58,474). The reversal of impairment is included in IMPAIRMENT LOSSES ARE REVERSED.
CUSTOMER RELATIONSHIP EVENTS AND CIRCUMSTANCES The amount of impairment loss included in profit or loss is €12,000 (2023 - €125,800). The amount of impairment loss included in other comprehensive income is €415,400 (2023 - €545,200). The impairment loss is included in IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €15,000 (2023 - €21,000). The amount of reversal of impairment recognised in other comprehensive income is €71,400 (2023 - €45,000). The reversal of impairment is included in IMPAIRMENT LOSSES ARE REVERSED.	=	CUSTOMER RELATIONSHIP EVENTS AND CIRCUMSTANCES The amount of impairment loss included in profit or loss is €12,000 (2023 - €125,800). The amount of impairment loss included in other comprehensive income is €415,400 (2023 - €545,200). The impairment loss is included in IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €15,000 (2023 - €21,000). The amount of reversal of impairment recognised in other comprehensive income is €71,400 (2023 - €45,000). The reversal of impairment is included in IMPAIRMENT LOSSES ARE REVERSED.
» age 105	P <>	» age 72
» ROI FRS 102 Test	=	» ROI FRS 102 Test
» trading as FRS102	=	» trading as FRS102
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
Company	=	Company

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<p>»</p> <p>» Internally</p> <p>»</p> <p>» generated</p> <p>» Trademarks, Contractu</p> <p>» al software Other</p> <p>» patents and customer</p> <p>» development intangible</p> <p>» Goodwill licenses relationsh</p> <p>» ips costs assets Tota</p> <p>» l</p> <p>» € € € €</p> <p>»</p> <p>» €</p>	<>	<p>»</p> <p>» Internally</p> <p>»</p> <p>» generated</p> <p>» Trademarks,</p> <p>» Contractual software Other</p> <p>» patents and</p> <p>» customer development intangible</p> <p>» Goodwill licenses r</p> <p>» elationships costs assets</p> <p>» Total</p> <p>» € € € €</p> <p>»</p> <p>» €</p>
Cost or valuation	=	Cost or valuation
<p>At 1 July 2023</p> <p>» 50,000 30,000 10,000</p> <p>» 40,000 10,000 140,00</p> <p>» 0</p> <p>Revaluations</p> <p>» (4,079) (140) (564)</p> <p>» (3,309) (919) (9,0</p> <p>» 11)</p> <p>Additions internally developed</p> <p>» - (2,870) (629)</p> <p>» (1,511) (611) (5,6</p> <p>» 21)</p> <p>Additions acquired separately</p> <p>» (13,120) (2,701) (99)</p> <p>» (947) (289) (17,1</p> <p>» 56)</p> <p>Acquired through business combinations</p> <p>» (2,604) (5,187) (1,662)</p> <p>» (1,227) (1,016) (11,6</p> <p>» 96)</p> <p>Disposals</p> <p>» (1,445) (2,750) (1,955)</p> <p>» (7,161) (1,008) (14,3</p> <p>» 19)</p> <p>Foreign exchange movements</p> <p>» (3,752) (1,352) (91)</p> <p>» (5,845) (1,157) (12,1</p> <p>» 97)</p>	<>	<p>At 1 January 2024</p> <p>» 50,000 30,000</p> <p>» 10,000 40,000 10,000</p> <p>» 140,000</p> <p>Revaluations</p> <p>» (4,079) (140)</p> <p>» (564) (3,309) (919)</p> <p>» (9,011)</p> <p>Additions internally developed</p> <p>» - (2,870)</p> <p>» (629) (1,511) (611)</p> <p>» (5,621)</p> <p>Additions acquired separately</p> <p>» (13,120) (2,701)</p> <p>» (99) (947) (289)</p> <p>» (17,156)</p> <p>Acquired through business combinations</p> <p>» (2,604) (5,187)</p> <p>» (1,662) (1,227) (1,016)</p> <p>» (11,696)</p> <p>Disposals</p> <p>» (1,445) (2,750)</p> <p>» (1,955) (7,161) (1,008)</p> <p>» (14,319)</p> <p>Foreign exchange movements</p> <p>» (3,752) (1,352)</p> <p>» (91) (5,845) (1,157)</p> <p>» (12,197)</p>
At 30 June 2024	=	At 31 December 2024

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» 25,000 15,000 5,000	» 25,000 15,000
» 20,000 5,000 70,00	» 5,000 20,000 5,000
» 0	» 70,000
Amortisation	= Amortisation
At 1 July 2023	<> At 1 January 2024
» 10,000 10,000 1,000	» 10,000 10,000
» 2,000 1,000 24,00	» 1,000 2,000 1,000
» 0	» 24,000
Amortisation charge	Amortisation charge
» (293) (1,309) (71)	» (293) (1,309)
» (74) (150) (1,8	» (71) (74) (150)
» 97)	» (1,897)
Amortisation eliminated on disposals	Amortisation eliminated on disposals
» (1,702) (2,350) (400)	» (1,702) (2,350)
» (721) (39) (5,2	» (400) (721) (39)
» 12)	» (5,212)
Impairment	Impairment
» (416) (63) (12)	» (416) (63)
» (24) (53) (56	» (12) (24) (53)
» 8)	» (568)
Foreign exchange movements	Foreign exchange movements
» (2,589) (1,278) (17)	» (2,589) (1,278)
» (181) (258) (4,3	» (17) (181) (258)
» 23)	» (4,323)
	=
At 30 June 2024	<> At 31 December 2024
» 5,000 5,000 500	» 5,000 5,000
» 1,000 500 12,00	» 500 1,000 500
» 0	» 12,000
	=
Carrying amount	<>
At 30 June 2024	
» 20,000 10,000 4,500	
» 19,000 4,500 58,00	
» 0	
» Page 106	» Page 73
» ROI FRS 102 Test	» ROI FRS 102 Test
	=
» trading as FRS102	<> » trading as FRS102
	=
Notes to the Fi	<> Notes to the Fi
» nancial Statements for the Financial Year En	» nancial Statements for the Financial Year En
» ded 30 June 2024	» ded 31 December 2024
	=
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	»
	» Internally

		<div>»</div> <div>»</div> <div>»</div> <div>» s, Contractual software Trademark</div> <div>» Other</div> <div>»</div> <div>» and customer development patents in</div> <div>» tangible</div> <div>»</div> <div>» nses relationships Goodwill costs lice</div> <div>» assets Total</div> <div>»</div> <div>» € € €</div> <div>» € €</div> <div>Carrying amount</div> <div>At 31 December 2024</div> <div>»</div> <div>» 000 4,500 20,000 10,</div> <div>» 4,500 58,000 19,000</div>
Click here to enter data	=	Click here to enter data
<div>»</div> <div>» Internally</div> <div>»</div> <div>» generated</div> <div>»</div> <div>» Trademarks, Contractu</div> <div>» al software Other</div> <div>»</div> <div>» patents and customer</div> <div>» development intangible</div> <div>»</div> <div>» Goodwill licences relationsh</div> <div>» ips costs assets Tota</div> <div>» l</div> <div>»</div> <div>» € € € €</div> <div>»</div> <div>» € €</div> <div>» €</div>	<>	<div>»</div> <div>» Internally</div> <div>»</div> <div>» generated</div> <div>»</div> <div>» Trademark</div> <div>» s, Contractual software</div> <div>» Other</div> <div>»</div> <div>» patents</div> <div>» and customer development in</div> <div>» tangible</div> <div>»</div> <div>» Goodwill costs lice</div> <div>» nces relationships costs</div> <div>» assets Total</div> <div>»</div> <div>» € € €</div> <div>» € €</div> <div>» €</div>
Cost or valuation	=	Cost or valuation
<div>At 1 July 2023</div> <div>» 345,345 365,643 3,454</div> <div>» 456,546 34,234 1,205,2</div> <div>» 22</div>	+ -	

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Revaluations					
»	56,534	43,534	64,563		
»	3,435	45,645	213,71		
» 1					
Additions internally developed					
»	45,645	56,645	3,453		
»	5,656	342,342	453,74		
» 1					
Additions acquired separately					
»	3,434	34,534	54,645		
»	34,353	6,564	133,53		
» 0					
Acquired through business combinations					
»	34,345	5,645	3,453		
»	56,634	56,554	156,63		
» 1					
Disposals					
»	34,543	34,534	4,564		
»	3,434	4,534	81,60		
» 9					
Foreign exchange movements					
»	34,534	45,645	3,453		
»	5,665	5,656	94,95		
» 3					
				=	
At 30 June 2024				+ -	
»	554,380	586,180	137,585		
»	565,723	495,529	2,339,3		
» 97					
Amortisation				=	Amortisation
At 1 July 2023				+ -	
»	(34,534)	(34,534)	(45,645)		
»	(34,345)	(34,435)	(183,4		
» 93)					
Charge for the year					
»	(56,456)	(45,645)	(34,534)		
»	(56,567)	(5,654)	(198,8		
» 56)					
Eliminated on disposal					
»	(87,686)	(3,453)	(54,645)		
»	(3,434)	(65,654)	(214,8		
» 72)					
Impairment					
»	(45,645)	(5,465)	(34,543)		
»	(56,453)	(34,534)	(176,6		
» 40)					
Foreign exchange movements					
»	(67,878)	(34,534)	(4,564)		
»	(45,645)	(34,435)	(187,0		
» 56)					
				=	
At 30 June 2024				+ -	

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» (292,199) (123,631) (173,931)		
» (196,444) (174,712) (960,9		
» 17)		
Carrying amount	=	Carrying amount
At 30 June 2024	<>	At 31 December 2024
» 846,579 709,811 311,516		» - - -
» 762,167 670,241 3,300,3		» - - -
» 14		» - - -
	=	
» Page 107	<>	
» ROI FRS 102 Test		
» trading as FRS102		
» Notes to the Finan		
» cial Statements for the Financial Year Ended		
» 30 June 2024		
»		
» Internally		
»		
» generated		
»		
» Trademarks, Contra		
» ctual software Other		
»		
» patents and custome		
» r development intangible		
»		
» Goodwill licences relatio		
» nships costs assets		
» Total		
»		
» € € €		
» €		
At 30 June 2023		
» 2,314,011 1,281,396 280,8		
» 41 731,956 1,094,906 5,70		
» 3,110		
Out of balance to Intangible assets category		Out of balance to Intangible assets category i
in the current year		» n the current
» 826,579 699,811 307,0		year
» 16 743,167 665,741 3,		» (20,000) (10,
» 242,314		» 000) (4,500) (19,000)
		» (4,500) (58,000)
	=	
Out of balance to Intangible assets category	<>	Out of balance to Intangible assets category i
in the prior year		» n the prior
		year

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» 2,274,011 1,261,396 271,8	» (40,000) (20,
» 41 693,956 1,085,906 5,	» 000) (9,000) (38,000)
» 587,110	» (9,000) (116,000)
=	=
» Page 108	» Page 74
R	RO
» OI FRS 102 Test	» I FRS 102 Test
=	=
t	tr
» rading as FRS102	» ading as FRS102
=	=
Notes to the Financial Statements for	Notes to the Financial Statements for the F
» the Financial Year Ended 30 June 2024	» inancial Year Ended 31 December 2024
=	=
Negative goodwill	Negative goodwill
»	»
» €	» €
At 1 July 2023	At 1 January 2024
»	»
» 10,000	» 10,000
Changes arising from new business combinations	Changes arising from new business combinations
»	»
» (635)	» (635)
Recognised in profit or loss	Recognised in profit or loss
»	»
» (2,156)	» (2,156)
Disposals of previously acquired businesses	Disposals of previously acquired businesses
»	»
» (1,103)	» (1,103)
Other changes	Other changes
»	»
» (1,106)	» (1,106)
=	=
At 30 June 2024	At 31 December 2024
»	»
» 5,000	» 5,000
=	=
<< double-click	<< double-click
» k to launch smart-table designer >>	» to launch smart-table designer >>
=	=
COMPANY INTANGIBLE ASSETS DESCRIPTION	COMPANY INTANGIBLE ASSETS DESCRIPTION
Click here to enter data	Click here to enter data
Restriction on title and pledged as security	Restriction on title and pledged as security
OTHER with a carrying amount of €34,534 (2023	OTHER with a carrying amount of €34,534 (2023
» -€2,000) has the following restriction on ti	» -€2,000) has the following restriction on ti
» tle:	» tle:
RESTRICTION ON TITLE.	RESTRICTION ON TITLE.
The same asset (with a carrying amount of €4,0	The same asset (with a carrying amount of €4,0
» 00 (2023 - €5,000)) has been pledged as secu	» 00 (2023 - €5,000)) has been pledged as secu
» rity for PLEDGED AS	» rity for PLEDGED
SECURITY.	AS SECURITY.

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Restriction on title and pledged as security	=	Restriction on title and pledged as security
PAYMENT ON ACCOUNT with a carrying amount of € » 25,000 (2023 -€30,000) has the following res » triction on title:	<>	PAYMENT ON ACCOUNT with a carrying amount of € » 25,000 (2023 -€30,000) has the following res » triction on title:
RESTRICTION ON TITLE.	=	RESTRICTION ON TITLE.
The same asset (with a carrying amount of €12, » 000 (2023 - €13,000)) has been pledged as se » curity for PLEDGED AS SECURITY.	<>	The same asset (with a carrying amount of €12, » 000 (2023 - €13,000)) has been pledged as se » curity for PLEDGED AS SECURITY.
The aggregate amount of research and developme » nt expenditure recognised as an expense duri » ng the period is €34,445 (2023 - €42,342). Click here to enter data	=	The aggregate amount of research and developme » nt expenditure recognised as an expense duri » ng the period is €34,445 (2023 - €42,342). Click here to enter data
» Page 109	<>	» Page 75
ROI		ROI FR
» I FRS 102 Test		» S 102 Test
	=	
» ading as FRS102	<>	» g as FRS102
	=	
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Individually material intangible assets Click here to enter data OTHER DISCLOSURES INDIVIDUALLY	=	Individually material intangible assets Click here to enter data OTHER DISCLOSURES INDIVIDUALLY
The carrying amount of this asset is €9,898 (2 » 023 -€34,345) and the remaining amortisation » period is 56+98 (2023 - 1266). INDIVIDUALLY MATERIAL INTANGIBLE ASSETS	<>	The carrying amount of this asset is €9,898 (2 » 023 -€34,345) and the remaining amortisation » period is 56+98 (2023 - 1266). INDIVIDUALLY MATERIAL INTANGIBL » E ASSETS
GOOWILL	=	GOOWILL
The carrying amount of this asset is €123,654 » (2023 -€56,456) and the remaining amortisati » on period is 2012 (2023 - 3012). FURTHER INFORMATION	<>	The carrying amount of this asset is €123,654 » (2023 -€56,456) and the remaining amortisati » on period is 2012 (2023 - 3012). FURTHER INFORMATION
Intangible assets acquired by way of grant Click here to enter data AQUIRED BY WAY OF GRANT The fair value of this asset initially recogni » sed was €456,789 and its carrying amount is » €6,746 (2023 -€34,534). COPYRIGHTS	=	Intangible assets acquired by way of grant Click here to enter data AQUIRED BY WAY OF GRANT The fair value of this asset initially recogni » sed was €456,789 and its carrying amount is » €6,746 (2023 -€34,534). COPYRIGHTS
The fair value of this asset initially recogni » sed was €654,000 and its carrying amount is » €123,000 (2023 -€789,000).	<>	The fair value of this asset initially recogni » sed was €654,000 and its carrying amount is » €123,000 (2023 -€789,000).

(continued)

Contractual commitments to acquire intangible » assets Click here to enter data	=	Contractual commitments to acquire intangible » assets Click here to enter data
The contractual commitment to acquire CO » NTRACTUAL COMMITMENTS FOR ACQUIS » ITIONS OF	<>	The contractual commitment to acquire CONTRACT » UAL COMMITMENTS FOR ACQUISITIONS OF
INTANGIBLE ASSETS is €34,345 (2023 - €34,534). The contractual commitment to acquire OTHER is » €4,564 (2023 - €41,321). The contractual commitment to acquire EXPLORAT » ION is €3,443 (2023 - €158,458). The contractual commitment to acquire PROTOTYP » ES is €56,565 (2023 - €6,565). Intangible assets carried at revalued amounts Click here to enter data INTANGIBLE ASSETS OTHER THAN GOODWILL The fair value of the company's INTANGIBLE ASS » ETS OTHER THAN GOODWILL was revalued on 31 M » ay 2015 by an independent valuer. METHOD AND SIGNIFICANT ASSUMPTIONS APPLIED Had this class of asset been measured on a his » torical cost basis, their carrying amount wo » uld have been €1,230 (2023 - €4,560). ASSETS NOT YET AVAILABLE	=	INTANGIBLE ASSETS is €34,345 (2023 - €34,534). The contractual commitment to acquire OTHER is » €4,564 (2023 - €41,321). The contractual commitment to acquire EXPLORAT » ION is €3,443 (2023 - €158,458). The contractual commitment to acquire PROTOTYP » ES is €56,565 (2023 - €6,565). Intangible assets carried at revalued amounts Click here to enter data INTANGIBLE ASSETS OTHER THAN GOODWILL The fair value of the company's INTANGIBLE ASS » ETS OTHER THAN GOODWILL was revalued on 31 M » ay 2015 by an independent valuer. METHOD AND SIGNIFICANT ASSUMPTIONS APPLIED Had this class of asset been measured on a his » torical cost basis, their carrying amount wo » uld have been €1,230 (2023 - €4,560). ASSETS NOT YET AVAILABLE
The fair value of the company's ASSETS NOT YET » AVAILABLE was revalued on 6 June 2015 by an » independent valuer.	<>	The fair value of the company's ASSETS NOT YET » AVAILABLE was revalued on 6 June 2015 by an » independent valuer.
METHOD AND SIGNIFICANT ASSUMPTIONS Had this class of asset been measured on a his » torical cost basis, their carrying amount wo » uld have been €41,570 (2023 - €52,680). Intangible assets held under finance leases	=	METHOD AND SIGNIFICANT ASSUMPTIONS Had this class of asset been measured on a his » torical cost basis, their carrying amount wo » uld have been €41,570 (2023 - €52,680). Intangible assets held under finance leases
	-+	Click here to enter data
	=	
» Page 110 ROI FRS 10 » 2 Test	<>	» Page 76 ROI FRS 102 » Test
	=	
» FRS102 trading as	<>	» FRS102 trading as
	=	
Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
	=	
Click here to enter data	+ -	
Included within intangible assets are the foll	=	Included within intangible assets are the foll

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(continued)

» owing assets held under finance lease: MASTHEADS		» owing assets held under finance lease: MASTHEADS
The gross value of this asset is €11,000 (2023 » - €2,000). Accumulated amortisation and imp » airement is €3,000 (2023 - €14,000) and it has a net carrying value of » €5,000 (2023 - €6,000).	<>	The gross value of this asset is €11,000 (2023 » - €2,000). Accumulated amortisation and imp » airement is €3,000 (2023 - €14,000) and it has a net carrying val » ue of €5,000 (2023 - €6,000).
Included within intangible assets are the foll » owing assets held under finance lease: NET GOODWILL	=	Included within intangible assets are the foll » owing assets held under finance lease: NET GOODWILL
The gross value of this asset is €1,000 (2023 » - €34,534). Accumulated amortisation and imp » airement is €3,000 (2023 - €34,534) and it has a net carrying value of » €34,534 (2023 - €6,000).	<>	The gross value of this asset is €1,000 (2023 » - €34,534). Accumulated amortisation and imp » airement is €3,000 (2023 - €34,534) and it has a net carrying val » ue of €34,534 (2023 - €6,000).
Impairment Click here to enter data IMPAIRMENT OF INTANGIBLE ASSETS DESCRIPTION OF THE EVENTS AND CIRCUMSTANCES TH » AT LED TO THE RECOGNITION OR	=	Impairment Click here to enter data IMPAIRMENT OF INTANGIBLE ASSETS DESCRIPTION OF THE EVENTS AND CIRCUMSTANCES TH » AT LED TO THE RECOGNITION OR
REVERSAL OF IMPAIRMENT LOSSES The amount of im » pairment loss included in profit or loss is » €4,334 (2023 - €45,435). The amount of impairment loss incl » uded in other comprehensive income is €34,54 » 3 (2023 - €54,534). The impairment loss is included in LINE ITEM I » N WHICH IMPARIMENT ARE INCLUDED. The amount » of reversal of impairment recognised in profit or » loss is €23,423 (2023 - €34,534). The amoun » t of reversal of impairment recognised in other comprehensive i » ncome is €43,534 (2023 - €32,234). The rever » sal of impairment is included in LINE ITEMS IN WHICH IMPAIRMENT LOS » SES ARE REVERSED.	<>	REVERSAL OF IMPAIRMENT LOSSES The amount of im » pairment loss included in profit or loss is » €4,334 (2023 - €45,435). The amount of impairment los » s included in other comprehensive income is » €34,543 (2023 - €54,534). The impairment loss is included in L » NE ITEM IN WHICH IMPARIMENT ARE INCLUDED. T » he amount of reversal of impairment recognised in » profit or loss is €23,423 (2023 - €34,534). » The amount of reversal of impairment recognised in other com » prehensive income is €43,534 (2023 - €32,234 »). The reversal of impairment is included in LINE ITEMS IN WHICH » IMPAIRMENT LOSSES ARE REVERSED.
NEGATIVE GOODWILL EVENTS AND CIRCUMSTANCES The amount of impairm » ent loss included in profit or loss is €1,20 » 0 (2023 - €1,300). The amount of impairment loss include » d in other comprehensive income is €4,600 (2 » 023 - €7,900). The	=	NEGATIVE GOODWILL EVENTS AND CIRCUMSTANCES The amount of impairm » ent loss included in profit or loss is €1,20 » 0 (2023 - €1,300). The amount of impairment loss include » d in other comprehensive income is €4,600 (2 » 023 - €7,900). The
impairment loss is included in IMPAIRMENT LOSS » ES ARE INCLUDED. The amount of reversal of i » mpairment recognised in profit or loss is €7,410 (2023 - » €8,520). The amount of reversal of impairme » nt recognised in other comprehensive income is €9,630 (2023 - €1,323)	<>	impairment loss is included in IMPAIRMENT LOSS » ES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €7, » 410 (2023 - €8,520). The amount of reversal » of impairment recognised in other comprehensive income is €9

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» . The reversal of impairment is included in » IMPAIRMENT LOSSES ARE REVERSED.	=	» ,630 (2023 - €1,323). The reversal of impair » ment is included in IMPAIRMENT LOSSES ARE REVERSED.
	=	
Page 111	<>	Page 77
» ROI FRS 102 Test	=	» ROI FRS 102 Test
» trading as FRS102	=	» trading as FRS102
» Notes to the Financial Statements for the Financial Year Ended » 30 June 2024	<>	» Notes to the Financial Statements for the Financial Year Ended » d 31 December 2024
	=	
15 Tangible assets	<>	15 Tangible assets
Group	=	Group
» Furniture, » Properties » Land and fittings and » under Other tangible » buildings equipment Motor vehi » cles construction assets » Total » € € € € » € € € € » €	<>	» Furniture, » Properties » Land and fittings and » under Other tangibl » e » buildings equipment M » otor vehicles construction asset » s Total » € € € € » € € € € » €
	=	
Cost or valuation	=	Cost or valuation
At 1 July 2023	<>	At 1 January 2024
» 600,000 32,559 120,000 » 300,000 6,000 1, » 058,559		» 600,000 32,559 » 120,000 300,000 6,000 » 1,058,559
Revaluations		Revaluations
» (130,377) 6,249 (1,371) » (27,852) (141) (» 153,492)		» (130,377) 6,249 » (1,371) (27,852) (141 ») (153,492)
Additions		Additions
» (1,971) (336) (22,296) » (10,704) (669) » (35,976)		» (1,971) (336) » (22,296) (10,704) (669 ») (35,976)
Acquired through business combinations		Acquired through business combinations
» (1,659) (528) (9,216) » (74,802) (1,569) » (87,774)		» (1,659) (528) » (9,216) (74,802) (1,569 ») (87,774)
Disposals		Disposals
» (110,967) 1,155 (5,292) » (11,013) (276) (» (110,967) 1,155 » (5,292) (11,013) (276

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» 126,393) Transfers to/from investment property » (6,297) - - » - - » (6,297) Transfers » (6,942) (2,949) (21,789) » (15,804) (318) » (47,802) Foreign exchange movements » (41,787) 4,929 (36) » (9,825) (27) » (46,746)		») (126,393) Transfers to/from investment property » (6,297) - - » - - » (6,297) Transfers » (6,942) (2,949) » (21,789) (15,804) (318) ») (47,802) Foreign exchange movements » (41,787) 4,929 » (36) (9,825) (27) ») (46,746)
	=	
At 30 June 2024 » 300,000 41,079 60,000 » 150,000 3,000 5 » 54,079	<>	At 31 December 2024 » 300,000 41,079 » 60,000 150,000 3,000 » 554,079
Depreciation	=	Depreciation
At 1 July 2023 » - 11,304 30,000 » 6,000 3,000 » 50,304 Charge for the year » - (5,658) (1,221) » (411) (36) » (7,326) Eliminated on disposal » - (8,259) (7,698) » (615) (84) » (16,656) Impairment » - (4,389) (1,959) » (255) (12) » (6,615) Transfers » - (2,025) (3,951) » (1,371) (960) » (8,307) Foreign exchange movements » - (3,486) (171) » (348) (408) » (4,413)	+ -	
	=	
At 30 June 2024 » - (12,513) 15,000 » 3,000 1,500 » 6,987 » Page 112	<>	 » Page 78

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» ROI FRS 102 Test					» ROI FRS 102 Test				
					=				
» trading as FRS102					<>	» trading as FRS102			
					=				
Notes to the Financial Statements for the Financial Year Ended 30 June 2024					<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024			
					=				
» Furniture, Properties					<>	» Furniture, Properties			
» Land and fittings and under Other tangible						» Land and fittings and under Other tangible			
» buildings equipment Motor vehicles construction assets						» buildings equipment Motor vehicles construction assets			
» Total						» Total			
» € € € €						» € € € €			
» €						» €			
						At 1 January 2024			
						» - 11			
						» ,304 30,000 6,000			
						» 3,000 50,304			
						Charge for the year			
						» - (
						» 5,658) (1,221) (411)			
						» (36) (7,326)			
						Eliminated on disposal			
						» - (
						» 8,259) (7,698) (615)			
						» (84) (16,656)			
						Impairment			
						» - (
						» 4,389) (1,959) (255)			
						» (12) (6,615)			
						Transfers			
						» - (
						» 2,025) (3,951) (1,371)			
						» (960) (8,307)			
						Foreign exchange movements			
						» - (
						» 3,486) (171) (348)			
						» (408) (4,413)			
					=				
					- +	At 31 December 2024			
						» - (1			
						» 2,513) 15,000 3,000			

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		»	1,500	6,987	
Carrying amount	=	Carrying amount			
At 30 June 2024	<>	At 31 December 2024			
» 300,000 53,592 45,000		» 300,000 53			
» 147,000 1,500 5		» ,592 45,000 147,000			
» 47,092		» 1,500 547,092			
Click here to enter data	=	Click here to enter data			
» Furniture, » Properties	<>	» Furniture, » Properties			
» Land and fittings and » under Other tangible		» Land » and fittings and » under			
» buildings equipment Motor vehic » les construction assets		» buil » dings equipment Motor vehicles c » onstruction Total			
» Total					
» € € € €		» € € € €			
» €		» € €			
Cost or valuation	=	Cost or valuation			
At 1 July 2023	+ -				
» 3,423 45,435 74,567					
» 34,534 345,334 5					
» 03,293					
Revaluation recognised in other comprehensive income					
» 3,234 4,234 2,343					
» 56,567 657,657 7					
» 24,035					
Additions					
» 43,343 567,567 34,534					
» 5,676 34,543 6					
» 85,663					
Acquired through business combinations					
» 56,756 34,534 56,765					
» 43,534 5,676 1					
» 97,265					
Transfers to/from investment property					
» 65,756 45,345 56,756					
» 34,534 56,756 2					
» 59,147					
Transfers					
» 34,534 6,575 34,534					
» 56,756 34,534 1					
» 66,933					
Disposals					
» 45,645 56,765 34,534					

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» 34,547 4,334 1		
» 75,825		
	=	
At 30 June 2024	+ -	
» 252,691 760,455 294,033		
» 266,148 1,138,834 2,7		
» 12,161		
Depreciation	=	Depreciation
	<>	Carrying amount At 31 December 2024
		» - - -
		» - - -
		Out of balance to Property, plant and equipmen
		» t category in the current year (30
		» 0,000) (53,592) (45,000)
		» (147,000) (545,592)
» Page 113		» Page 79
» ROI FRS 102 Test		» ROI FRS 102 Test
	=	
» trading as FRS102	<>	» trading as FRS102
	=	
Notes to the Financ	<>	Notes to the Financial
» ial Statements for the Financial Year Ended		» Statements for the Financial Year Ended 31 D
» 30 June 2024		» eember 2024
	=	
» Furniture,	<>	» Furniture,
» Properties		» Properties
» Land and fittings and		» Land a
» under Other tangible		» nd fittings and
		» under
» buildings equipment Motor ve		» build
» hicles construction		» ings equipment Motor vehicles
» assets Total		» construction Total
» € € € €		» € € € €
» € €		» € € € €
» € €		» € € € €
At 1 July 2023		
» (567,567) (3,453) (56,756		
») (3,453)		
» (56,756) (687,985)		
Charge for the year		
» (34,534) (3,434) (6,767		
») (3,345)		

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» (5,645) (53,725)		
Eliminated on disposal		
» (5,676) (56,657) (34,534		
») (5,676)		
» (34,534) (137,077)		
Impairment		
» (5,456) (34,534) (66,546		
») (34,345)		
» (56,643) (197,524)		
Transfers		
» (34,534) (564,564) (34,534		
») (5,665)		
» (34,345) (673,642)		
Foreign exchange movements		
» (34,534) (34,345) (5,645		
») (34,534)		
» (56,456) (165,514)		
	=	
At 30 June 2024	<>	Out of balance with Property, plant and equipm
» (682,301) (696,987) (204,782		» ent category in the prior year (500,
») (87,018) (244,379)		» 000) (89,320) (75,000)
» (1,915,467)		» (245,000) (909,320)
	=	
Carrying amount	+ -	
At 30 June 2024		
» 934,992 1,457,442 498,815		
» 353,166 1,383,213		
» 4,627,628		
At 30 June 2023		
» 957,518 297,401 492,563		
» 572,881		
» 458,393 2,778,756		
Out of balance to Property, plant and		
equipment category in the current year		
» 634,992 1,403,850 453,815		
» 206,166 1,383,213		
» 4,082,036		
Out of balance with Property, plant and		
equipment category in the prior year		
» 457,518 208,081 417,563		
» 327,881		
» 458,393 1,869,436		
Included within the net book value of land and	=	Included within the net book value of land and
» buildings above is €300,000 (2023 - €500,00		» buildings above is €300,000 (2023 - €500,00
» 0) in respect of freehold land and buildings		» 0) in respect of freehold land and buildings
» .		» .
» Page 114	<>	» Page 80
ROI F		RO
» RS 102 Test		» I FRS 102 Test
	=	
tradi	<>	tr

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» ng as FRS102		» ading as FRS102
	=	
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
Revaluation Click here to enter data The fair value of the group's REVALUATION OF PROPERTY PLANT AND EQUIPMENT was revalued on 3 October 2014 by an independent valuer. GROUP - METHOD AND SIGNIFICANT ASSUMPTIONS APPLIED IN ESTIMATING THE ITEMS' FAIR VALUES Had this class of asset been measured on a historical cost basis, their carrying amount would have been €54,345 (2023 - €34,534). The fair value of the group's AIRCRAFT was revalued on 13 June 2015 by an independent valuer. METHOD AND ASSUMPTIONS Had this class of asset been measured on a historical cost basis, their carrying amount would have been €74,150 (2023 - €681,320). Impairment Click here to enter data GROUP IMPAIRMENT OF PROPERTY PLANT AND EQUIPMENT NT	=	Revaluation Click here to enter data The fair value of the group's REVALUATION OF PROPERTY PLANT AND EQUIPMENT was revalued on 3 October 2014 by an independent valuer. GROUP - METHOD AND SIGNIFICANT ASSUMPTIONS APPLIED IN ESTIMATING THE ITEMS' FAIR VALUES Had this class of asset been measured on a historical cost basis, their carrying amount would have been €54,345 (2023 - €34,534). The fair value of the group's AIRCRAFT was revalued on 13 June 2015 by an independent valuer. METHOD AND ASSUMPTIONS Had this class of asset been measured on a historical cost basis, their carrying amount would have been €74,150 (2023 - €681,320). Impairment Click here to enter data GROUP IMPAIRMENT OF PROPERTY PLANT AND EQUIPMENT NT
GROUP - DESCRIPTION OF THE EVENTS AND CIRCUMSTANCES THAT LED TO THE RECOGNITION OR REVERSAL OF IMPAIRMENT LOSS The amount of impairment loss included in profit or loss is €2,131 (2023 - €1,232). The amount of impairment loss included in other comprehensive income is €1,213 (2023 - €32,342). The impairment loss is included in GROUP LINED ITEM IN WHICH IMPAIRMENT LOSSES ARE RECOGNISED. The amount of reversal of impairment recognised in profit or loss is €5,454 (2023 - €56,454). The amount of reversal of impairment recognised in other comprehensive income is €3,121 (2023 - €2,121). The reversal of impairment is included in GROUP LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERSED.	<>	GROUP - DESCRIPTION OF THE EVENTS AND CIRCUMSTANCES THAT LED TO THE RECOGNITION OR REVERSAL OF IMPAIRMENT LOSS The amount of impairment loss included in profit or loss is €2,131 (2023 - €1,232). The amount of impairment loss included in other comprehensive income is €1,213 (2023 - €32,342). The impairment loss is included in GROUP LINED ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €5,454 (2023 - €56,454). The amount of reversal of impairment recognised in other comprehensive income is €3,121 (2023 - €2,121). The reversal of impairment is included in GROUP LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERSED.
COMMERCIAL MOTOR VEHICLES	=	COMMERCIAL MOTOR VEHICLES

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EVENTS AND CIRCUMSTANCES The amount of impairment » ent loss included in profit or loss is €12,3 » 00 (2023 - €456,000). The amount of impairment loss inclu » ded in other comprehensive income is €7,100 » (2023 - €58,200). The impairment loss is included in IMPAIRMENT LOSS » ES ARE INCLUDED. The amount of reversal of i » mpairment recognised in profit or loss is €12,313 (2023 » - €5,454). The amount of reversal of impairm » ent recognised in other comprehensive income is €814,562 (2023 - €454, » 420). The reversal of impairment is included » in IMPAIRMENT LOSSES ARE REVERSED.	<>	EVENTS AND CIRCUMSTANCES The amount of impairm » ent loss included in profit or loss is €12,3 » 00 (2023 - €456,000). The amount of impairment loss inc » luded in other comprehensive income is €7,10 » 0 (2023 - €58,200). The impairment loss is included in I » MPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or » loss is €12,313 (2023 - €5,454). The amount » of reversal of impairment recognised in other comprehensive i » ncome is €814,562 (2023 - €454,420). The rev » ersal of impairment is included in IMPAIRMENT LOSSES AR » E REVERSED.
Assets held under finance leases and hire purc » ase contracts Click here to enter data	=	Assets held under finance leases and hire purc » ase contracts Click here to enter data
The net carrying amount of tangible assets inc » ludes the following amounts in respect of as » sets held under finance leases and hire purchase contracts:	<>	The net carrying amount of tangible assets inc » ludes the following amounts in respect of as » sets held under finance leases and hire purchase contracts:
	=	
» Page 115 » ROI FRS 102 Test » trading as FRS102 Notes to the Financial Statements fo » r the Financial Year Ended 30 June 2024	<>	
» 2024 202 » 3 » € » € GROUP NET CARRYING AMOUNT LEASED ASSETS » 65,434 34 » 5,345 MOTOR VEHICLES » 45,654 13,2 » 12 FURNITURE AND FITTINGS » 10,000 2,00 » 0 SHIS AND BOATS » 35,343 45,3 » 45		» 2024 » 2023 » € » € GROUP NET CARRYING AMOUNT LEASED ASSETS » 65,434 » 345,345 MOTOR VEHICLES » 45,654 » 13,212 FURNITURE AND FITTINGS » 10,000 » 2,000 SHIS AND BOATS » 35,343 » 45,345

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» 156,431 40 » 5,902		» 156,431 » 405,902
	=	
	-+	» Page 81 ROI FRS 102 » Test trading as F » RS102 Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Restriction on title and pledged as security Click here to enter data	=	Restriction on title and pledged as security Click here to enter data
GROUP ASSET RESTRICTED TITLE OR PLEDGED AS SEC » URITY with a carrying amount of €34,225 (202 » 3 - €34,234) has the following restriction on titl » e:	<>	GROUP ASSET RESTRICTED TITLE OR PLEDGED AS SEC » URITY with a carrying amount of €34,225 (2023 - €34,234) has the following restriction » on title:
GROUP - THE ASSET HAS THE FOLLOWING RESTRICTIO » N ON TITLE. The same asset (with a carrying amount of €234 » ,234 (2023 - €34,236)) has been pledged as s » ecurity for GROUP THE ASSET HAS BEEN PLEDGED AS SECURITY FOR.	=	GROUP - THE ASSET HAS THE FOLLOWING RESTRICTIO » N ON TITLE. The same asset (with a carrying amount of €234 » ,234 (2023 - €34,236)) has been pledged as s » ecurity for GROUP THE ASSET HAS BEEN PLEDGED AS SECURITY FOR.
PLANT AND MACHINERY with a carrying amount of » €23,232 (2023 - €5,656,565) has the followin » g restriction on title:	<>	PLANT AND MACHINERY with a carrying amount of » €23,232 (2023 - €5,656,565) has the followin » g restriction on title:
RESTRICTIONS ON TITLE.	=	RESTRICTIONS ON TITLE.
The same asset (with a carrying amount of €514 » ,255 (2023 - €561,425)) has been pledged as » security for PLEDGED AS SECURITY.	<>	The same asset (with a carrying amount of €514 » ,255 (2023 - €561,425)) has been pledged as » security for PLEDGED AS SECURITY.
	=	
» Page 116 ROI FRS 102 » Test trading as » FRS102 Notes to the Financial Statements for t » he Financial Year Ended 30 June 2024	+-	
Contractual commitments for the acquisition of » tangible assets Click here to enter data Contractual commitments for the acquisition of » tangible assets were as follows:	=	Contractual commitments for the acquisition of » tangible assets Click here to enter data Contractual commitments for the acquisition of » tangible assets were as follows:
» 2 » 024 2023	<>	» 2024 » 2023

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(continued)

»		»	€
»	€	»	€
GROUP COMMITMENTS FOR AQUISITION OF PROPERTY P		GROUP COMMITMENTS FOR AQUISITION OF PROPERTY P	
» LANT AND EQUIPMENT		» LANT AND EQUIPMENT	
»	23	»	23,42
»	,424 34,234	»	4 34,234
NETWORK ASSETS		NETWORK ASSETS	
»	45	»	45,00
»	,000 6,300	»	0 6,300
NON STANDARD 4		NON STANDARD 4	
»	10	»	10,00
»	,000 9,000	»	0 9,000
CONTRUCTION IN PROGRESS		CONTRUCTION IN PROGRESS	
»	64	»	64,00
»	,000 16,800	»	0 16,800
»	142,	»	142,42
»	424 66,334	»	4 66,334
Capitalised borrowing costs		Capitalised borrowing costs	
Click here to enter data		Click here to enter data	
Within GROUP CAPITALISED BORROWING COSTS are c		Within GROUP CAPITALISED BORROWING COSTS are c	
» apitalised borrowing costs of €343,456 (2023		» apitalised borrowing costs of €343,456 (2023	
» -		» -	
€345,435). The capitalisation rate used to det		<> €345,435). The capitalisation rate used to det	
» ermine the amount of finance costs capitalis		» ermine the amount of finance costs capitalis	
» ed during the period was		» ed during the period	
32%.		was 32%.	
Within VEHICLES are capitalised borrowing cost		Within VEHICLES are capitalised borrowing cost	
» s of €121,212 (2023 - €565,654). The capital		» s of €121,212 (2023 - €565,654). The capital	
» isation rate used to		» isation rate used	
determine the amount of finance costs capitali		to determine the amount of finance costs capit	
» sed during the period was 8%.		» alised during the period was 8%.	
DETAILS OF INTEREST IN PRODUCTION COSTS		= DETAILS OF INTEREST IN PRODUCTION COSTS	
Pag		<>	
» e 117		» Page 82	
» ROI FRS 102 Test		= » ROI FRS 102 Test	
» trading as FRS102		» trading as FRS102	
Notes to the Financ		<> Notes to the Fina	
» ial Statements for the Financial Year Ended		» ncial Statements for the Financial Year Ende	
» 30 June 2024		» d 31 December 2024	
Company		= Company	
» Furniture,		<> » Furniture,	
» Properties		» Properties	
» Land and fittings and		» Land and fittings and	
» under Other tangible		» under Other tangibl	

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» buildings equipment Motor vehi » cles construction assets » Total » € € € € » € € € » €		» e » buildings equipment M » otor vehicles construction asset » s Total » € € € » € € € » €
Cost or valuation	=	Cost or valuation
At 1 July 2023 » 200,000 10,853 40,000 » 100,000 2,000 3 » 52,853 Revaluations » (43,459) 2,083 (457) » (9,284) (47) » (51,164) Additions » (657) (112) (7,432) » (3,568) (223) » (11,992) Acquired through business combinations » (553) (176) (3,072) » (24,934) (523) » (29,258) Disposals » (36,989) 385 (1,764) » (3,671) (92) » (42,131) Transfers to/from investment property » (2,099) - - » - - » (2,099) Transfers » (2,314) (983) (7,263) » (5,268) (106) » (15,934) Foreign exchange movements » (13,929) 1,643 (12) » (3,275) (9) » (15,582)	<>	At 1 January 2024 » 200,000 10,853 » 40,000 100,000 2,000 » 352,853 Revaluations » (43,459) 2,083 » (457) (9,284) (47 ») (51,164) Additions » (657) (112) » (7,432) (3,568) (223 ») (11,992) Acquired through business combinations » (553) (176) » (3,072) (24,934) (523 ») (29,258) Disposals » (36,989) 385 » (1,764) (3,671) (92 ») (42,131) Transfers to/from investment property » (2,099) - » - - » (2,099) Transfers » (2,314) (983) » (7,263) (5,268) (106 ») (15,934) Foreign exchange movements » (13,929) 1,643 » (12) (3,275) (9 ») (15,582)
At 30 June 2024 » 100,000 13,693 20,000 » 50,000 1,000 1 » 84,693	<>	At 31 December 2024 » 100,000 13,693 » 20,000 50,000 1,000 » 184,693
Depreciation	=	Depreciation
At 1 July 2023 » - 3,768 10,000	<>	At 1 January 2024 » - 3,768

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» 2,000 1,000	» 10,000 2,000 1,000
» 16,768	» 16,768
Charge for the year	Charge for the year
» - (1,886) (407)	» - (1,886)
» (137) (12)	» (407) (137) (12
» (2,442)	») (2,442)
Eliminated on disposal	Eliminated on disposal
» - (2,753) (2,566)	» - (2,753)
» (205) (28)	» (2,566) (205) (28
» (5,552)	») (5,552)
Impairment	Impairment
» - (1,463) (653)	» - (1,463)
» (85) (4)	» (653) (85) (4
» (2,205)	») (2,205)
Transfers	Transfers
» - (675) (1,317)	» - (675)
» (457) (320)	» (1,317) (457) (320
» (2,769)	») (2,769)
Foreign exchange movements	Foreign exchange movements
» - (1,162) (57)	» - (1,162)
» (116) (136)	» (57) (116) (136
» (1,471)	») (1,471)
=	=
At 30 June 2024	<> At 31 December 2024
» - (4,171) 5,000	» - (4,171)
» 1,000 500	» 5,000 1,000 500
» 2,329	» 2,329
=	=
» Page 118	<> » Page 83
» ROI FRS 102 Test	» ROI FRS 102 Test
=	=
» trading as FRS102	<> » trading as FRS102
=	=
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<> Notes to the Financial Statements for the Financial Year Ended 31 December 2024
=	=
» Furniture, Properties	<> » Furniture, Properties
» Land and fittings and under Other tangible	» Land and fittings and under Other tangible
» buildings equipment Motor vehicles construction assets	» buildings equipment Motor vehicles construction assets
» Total	» Total

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» € € € €		» € € €	
» €		» € €	
» €		» € €	
Carrying amount	=	Carrying amount	
At 30 June 2024	<>	At 31 December 2024	
» 100,000 17,864 15,000		» 100,000 17,8	
» 49,000 500 1		» 64 15,000 49,000	
» 82,364		» 500 182,364	
Click here to enter data	=	Click here to enter data	
» Furniture, » Properties	<>	» Furniture, » Properties	
» Land and fittings and » under Other tangible		» Land a » nd fittings and » under	
» buildings equipment Motor vehic » les construction assets		» ng buildi » ngs equipment Motor vehicles » construction Total	
» Total		» Total	
» € € € €		» € € € €	
» € € € €		» € € € €	
» € € € €		» € € € €	
Cost or valuation	=	Cost or valuation	
At 1 July 2023	+ -		
» 5,434 34,324 45,645			
» 34,345 556,756 6			
» 76,504			
Revaluation recognised in other comprehensive income			
» 45,645 56,456 6,756			
» 56,756 4,345 1			
» 69,958			
Additions			
» 3,434 4,545 34,534			
» 4,334 56,567 1			
» 03,414			
Acquired through business combinations			
» 3,434 34,345 6,564			
» 56,765 34,345 1			
» 35,453			
Transfers to/from investment property			
» 4,554 3,434 75,654			
» 56,756 5,456 1			
» 45,854			
Transfers			
» 23,423 4,564 345,345			
» 34,534 34,534 4			

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<p>» 42,400</p> <p>Disposals</p> <p>» 23,423 45,645 343,445</p> <p>» 34,534 6,654 4</p> <p>» 53,701</p> <p>Foreign exchange movements</p> <p>» 45,432 2,323 67,657</p> <p>» 6,564 456,456 5</p> <p>» 78,432</p>		
<p>At 30 June 2024</p> <p>» 154,779 185,636 925,600</p> <p>» 284,588 1,155,113 2,7</p> <p>» 05,716</p>	=	
Depreciation	=	Depreciation
<p>» Page 119</p> <p>» ROI FRS 102 Test</p> <p>» trading as FRS102</p> <p>Notes to the Financial Statements for the Financial Year Ended 30 June 2024</p> <p>» Furniture, Properties</p> <p>» Land and fittings and under Other tangible</p> <p>» buildings equipment Motor vehicles construction</p> <p>» assets Total</p> <p>» € € €</p> <p>» € €</p> <p>At 1 July 2023</p> <p>» (34,542) (34,234) (34,345)</p> <p>») (7,656)</p> <p>» (34,534) (145,311)</p> <p>Charge for the year</p> <p>» (34,453) (2,342) (5,676)</p> <p>») (4,545)</p> <p>» (5,654) (52,670)</p> <p>Eliminated on disposal</p> <p>» (32,345) (2,342) (4,534)</p> <p>») (56,756)</p> <p>» (3,434) (99,411)</p> <p>Impairment</p> <p>» (23,432) (56,564) (56,765)</p>	+ -	

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») (43,534)		
» (56,456) (236,751)		
Transfers		
» (4,543) (45,645) (345,345)		
») (4,565)		
» (34,345) (434,443)		
Foreign exchange movements		
» (23,423) (3,434) (56,567)		
») (34,354)		
» (5,656) (123,434)		
At 30 June 2024		
» (152,738) (144,561) (503,232)		
») (151,410) (140,079)		
» (1,092,020)		
Carrying amount	=	Carrying amount
At 30 June 2024	<>	At 31 December 2024
» 307,517 330,197 1,428,832		»
» 435,998 1,295,192		» - -
» 3,797,736		» - -
	=	
At 30 June 2023	<>	Out of balance to Property, plant and equipmen
» 1,026,926 709,543 1,590,399		» t category in the current year (100,
» 703,778		» 000) (17,864) (15,000)
» 384,536 4,415,182		» (49,000) (181,864)
	=	
Out of balance to Property, plant and	<>	Out of balance with Property, plant and equipm
		» ent category in the prior year (200,
		» 000) (35,728) (30,000)
equipment category in the current year		» (98,000) (363,728)
» 207,517 312,333 1,413,832		
» 386,998 1,295,192		
» 3,615,872		
	=	
Out of balance with Property, plant and	+ -	
equipment category in the prior year		
» 826,926 673,815 1,560,399		
» 605,778		
» 384,536 4,051,454		
Included within the net book value of land and	=	Included within the net book value of land and
» buildings above is €100,000 (2023 - €200,00		» buildings above is €100,000 (2023 - €200,00
» 0) in respect of freehold land and buildings		» 0) in respect of freehold land and buildings
» .		» .
» Page 120	<>	» Page 84
ROI FRS 10		RO
» 2 Test		» I FRS 102 Test
	=	
trading as	<>	tr
» FRS102		» ading as FRS102
	=	
Notes to the Financial Statements for	<>	Notes to the Financial Statements for the F

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» the Financial Year Ended 30 June 2024		» inancial Year Ended 31 December 2024
Revaluation Click here to enter data The fair value of the company's PLANT AND MACH » INERY was revalued on 12 June 2015 by an ind » ependent valuer. METHOD AND SIGNIFICANT ASSUMPTION	=	Revaluation Click here to enter data The fair value of the company's PLANT AND MACH » INERY was revalued on 12 June 2015 by an ind » ependent valuer. METHOD AND SIGNIFICANT ASSUMPTION
Had this class of asset been measured on a his » torical cost basis, their carrying amount wo » uld have been €155,400 (2023 - €43,400).	<>	Had this class of asset been measured on a his » torical cost basis, their carrying amount wo » uld have been €155,400 (2023 - €43,400).
The fair value of the company's OTHER VEHICLES » was revalued on 21 June 2015 by an independ » ent valuer. METHOD AND SIGNIFICANT ASSUMPTIONS Had this class of asset been measured on a his » torical cost basis, their carrying amount wo » uld have been €10,000 (2023 - €20,000). Impairment Click here to enter data IMPAIRMENT OF PROPERTY, PLANT AND EQUIPMENT	=	The fair value of the company's OTHER VEHICLES » was revalued on 21 June 2015 by an independ » ent valuer. METHOD AND SIGNIFICANT ASSUMPTIONS Had this class of asset been measured on a his » torical cost basis, their carrying amount wo » uld have been €10,000 (2023 - €20,000). Impairment Click here to enter data IMPAIRMENT OF PROPERTY, PLANT AND EQUIPMENT
DESCRIPTIONS OF THE EVENTS AND CIRCUMSTANCES T » HAT LED TO RECOGNITION OR REVERSAL OF IMPAIRMENT LOSS PROPERTY, PLANT AND EQUIPMENT The amount of im » pairment loss included in profit or loss is » €3,453 (2023 - €34,534). The amount of impairment loss incl » uded in other comprehensive income is €4,568 » (2023 - €34,543). The impairment loss is included in LINE ITEM IN WH » ICH IMPAIRMENT LOSSES ARE INCLUDED. The amou » nt of reversal of impairment recognised in profit or » loss is €4,564 (2023 - €8,523). The amount » of reversal of impairment recognised in other comprehensive income is €1 » 45,456 (2023 - €345,435). The reversal of im » pairment is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVER » SED.	<>	DESCRIPTIONS OF THE EVENTS AND CIRCUMSTANCES T » HAT LED TO RECOGNITION OR REVERSAL OF IMPAIRMENT LOSS PROPERTY, PLANT AND EQUIPMENT The amount of im » pairment loss included in profit or loss is » €3,453 (2023 - €34,534). The amount of impairment los » s included in other comprehensive income is » €4,568 (2023 - €34,543). The impairment loss is included in L » INE ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment » recognised in profit or loss is €4,564 (202 » 3 - €8,523). The amount of reversal of impairment recognised in » other comprehensive income is €145,456 (202 » 3 - €345,435). The reversal of impairment is included in LINE » ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERSE » D.
AIRCRAFT	=	AIRCRAFT
EVENT AND CIRCUMSTANCES The amount of impairme » nt loss included in profit or loss is €123,0 » 00 (2023 - €123,145). The amount of impairment loss inclu » ded in other comprehensive income is €34,545	<>	EVENT AND CIRCUMSTANCES The amount of impairme » nt loss included in profit or loss is €123,0 » 00 (2023 - €123,145). The amount of impairment loss inc » luded in other comprehensive income is €34,5

(continued)

<p>» (2023 - €54,141).</p> <p>The impairment loss is included in IMPAIRMENT</p> <p>» LOSSES ARE INCLUDED . The amount of reversal</p> <p>» of</p> <p>impairment recognised in profit or loss is €44</p> <p>» 7,555 (2023 - €565,485). The amount of rever</p> <p>» sal of impairment</p> <p>recognised in other comprehensive income is €4</p> <p>» 4,532 (2023 - €34,545). The reversal of impa</p> <p>» irment is included in</p> <p>IMPARIMENT LOSSES ARE REVERSED.</p>		<p>» 45 (2023 -</p> <p>€54,141). The impairment loss is included in I</p> <p>» MPAIRMENT LOSSES ARE INCLUDED . The amount of</p> <p>reversal of impairment recognised in profit or</p> <p>» loss is €447,555 (2023 - €565,485). The amo</p> <p>» unt of reversal of</p> <p>impairment recognised in other comprehensive i</p> <p>» ncome is €44,532 (2023 - €34,545). The rever</p> <p>» sal of impairment</p> <p>is included in IMPARIMENT LOSSES ARE REVERSED.</p>
<p>Assets held under finance leases and hire purc</p> <p>» hase contracts</p> <p>Click here to enter data</p>	=	<p>Assets held under finance leases and hire purc</p> <p>» hase contracts</p> <p>Click here to enter data</p>
<p>The net carrying amount of tangible assets inc</p> <p>» ludes the following amounts in respect of as</p> <p>» sets held under finance</p> <p>leases and hire purchase contracts:</p>	<>	<p>The net carrying amount of tangible assets inc</p> <p>» ludes the following amounts in respect of as</p> <p>» sets held under</p> <p>finance leases and hire purchase contracts:</p>
	=	
<p>Page 121</p> <p>R</p> <p>» OI FRS 102 Test</p> <p>t</p> <p>» rading as FRS102</p> <p>Notes to the Financial Statements for th</p> <p>» e Financial Year Ended 30 June 2024</p>	<>	
<p>» 2024</p> <p>» 2023</p> <p>» €</p> <p>» €</p> <p>NET CARRYING AMOUNT OF LEASED ASSETS</p> <p>» 3,445</p> <p>» 34,234</p> <p>OTHER VEHICLES</p> <p>» 456,456</p> <p>» 456,456</p> <p>TOOLS AND EQUIPMENT</p> <p>» 123,000</p> <p>» 147,000</p> <p>ASSETS NOT YET AVAILABLE</p> <p>» 45,640</p> <p>» 343,345</p> <p>» 628,541</p> <p>» 981,035</p>		<p>» 2024</p> <p>» 2023</p> <p>» € €</p> <p>NET CARRYING AMOUNT OF LEASED ASSETS</p> <p>» 3,445</p> <p>» 34,234</p> <p>OTHER VEHICLES</p> <p>» 456,456 4</p> <p>» 56,456</p> <p>TOOLS AND EQUIPMENT</p> <p>» 123,000 1</p> <p>» 47,000</p> <p>ASSETS NOT YET AVAILABLE</p> <p>» 45,640 3</p> <p>» 43,345</p> <p>» 628,541 9</p> <p>» 81,035</p>
	=	
	- +	<p>» ge 85</p> <p>Pa</p> <p>RO</p>

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		» I FRS 102 Test	tr
		» ading as FRS102	
		Notes to the Financial Statements for the F	
		» inancial Year Ended 31 December 2024	
Restriction on title and pledged as security Click here to enter data	=	Restriction on title and pledged as security Click here to enter data	
DESCRIPTION OF ASSET WITH RESTRICTED TITLE OR » PLEDGED AS SECURITY with a carrying amount of €78,987 (2023 - €35,435) has the following » restriction on title:	<>	DESCRIPTION OF ASSET WITH RESTRICTED TITLE OR » PLEDGED AS SECURITY with a carrying amount of €78,987 (2023 - €35,435) has the fol » lowing restriction on title:	
THE ASSET HAS THE FOLLOWING RESTRICTION ON TIT » LE PROPERTY, PLANT AND EQUIPMENT.	=	THE ASSET HAS THE FOLLOWING RESTRICTION ON TIT » LE PROPERTY, PLANT AND EQUIPMENT.	
The same asset (with a carrying amount of €34, » 543 (2023 - €43,542)) has been pledged as se » curity for THE ASSET HAS BEEN PLEDGED AS SECURITY FOR.	<>	The same asset (with a carrying amount of €34, » 543 (2023 - €43,542)) has been pledged as se » curity for THE ASSET HAS BEEN PLEDGED AS SECURITY FOR.	
OTHER PPE with a carrying amount of €10,000 (2 » 023 - €6,000) has the following restriction » on title: RESTRICTIONS ON TITLE.	=	OTHER PPE with a carrying amount of €10,000 (2 » 023 - €6,000) has the following restriction » on title: RESTRICTIONS ON TITLE.	
The same asset (with a carrying amount of €13, » 000 (2023 - €12,000)) has been pledged as se » curity for PLEDGED AS SECURITY.	<>	The same asset (with a carrying amount of €13, » 000 (2023 - €12,000)) has been pledged as se » curity for PLEDGED AS SECURITY.	
» age 122 » 102 Test » ding as FRS102 Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024			
Contractual commitments for the acquisition of » tangible assets Click here to enter data Contractual commitments for the acquisition of » tangible assets were as follows:	=	Contractual commitments for the acquisition of » tangible assets Click here to enter data Contractual commitments for the acquisition of » tangible assets were as follows:	
» » 2024 2023 » » € €	<>	» » 2023 2024 » » €	
COMMITMETNS FOR ACQUISITION OF PROPERTY, PLANT » AND EQUIPMENT	=	COMMITMETNS FOR ACQUISITION OF PROPERTY, PLANT » AND EQUIPMENT	
» 45 » ,344 5,555 NETWORK ASSETS	<>	» 45,34 » 4 5,555 NETWORK ASSETS	

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»	10	»	10,00
» ,000	2,000	» 0	2,000
MOTOR CARS		MOTOR CARS	
»	20	»	20,00
» ,000	3,000	» 0	3,000
SHIPS AND BOATS		SHIPS AND BOATS	
»	30	»	30,00
» ,000	4,000	» 0	4,000
»	105	»	105,34
» ,344	14,555	» 4	14,555
Capitalised borrowing costs Click here to enter data Within CAPITALISED BORROWING COST - PROPERTY, » PLANT AND EQUIPMENT are capitalised	=	Capitalised borrowing costs Click here to enter data Within CAPITALISED BORROWING COST - PROPERTY, » PLANT AND EQUIPMENT are capitalised	
borrowing costs of €464,543 (2023 - €34,534). » The capitalisation rate used to determine th » e amount of finance costs capitalised during the period was 3%.	<>	borrowing costs of €464,543 (2023 - €34,534). » The capitalisation rate used to determine th » e amount of finance costs capitalised during the period was 3%.	
Within AIRCRAFT are capitalised borrowing cost » s of €15,456 (2023 - €4,654). The capitalisa » tion rate used to determine the amount of finance costs capitali » sed during the period was 32%. Within LEASEHOLD IMPROVEMENTS are capitalised » borrowing costs of €4,564 (2023 - €8,793). T » he capitalisation rate used to determine the amou » nt of finance costs capitalised during the p » eriod was 10%. DETAILS OF INTEREST INCLUDED TEST	=	Within AIRCRAFT are capitalised borrowing cost » s of €15,456 (2023 - €4,654). The capitalisa » tion rate used to determine the amount of finance costs capitali » sed during the period was 32%. Within LEASEHOLD IMPROVEMENTS are capitalised » borrowing costs of €4,564 (2023 - €8,793). T » he capitalisation rate used to determine the amou » nt of finance costs capitalised during the p » eriod was 10%. DETAILS OF INTEREST INCLUDED TEST	
Pag » e 123	<>	Page 86	
ROI F		ROI FR	
» RS 102 Test		» S 102 Test	
	=		
tradi	<>	trading	
» ng as FRS102		» as FRS102	
	=		
Notes to the Financial Statements fo » r the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024	
	=		
16 Investment properties	<>	16 Investment properties	
	=		
Group		Group	
»	<>	»	2024
»		»	
»		»	
»		»	€

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(continued)

At 1 July		At 1 January	
» 1,500,000		» 1,500,000	
Additions		Additions	
» (76,167)		» (76,167)	
Acquired through business combinations		Acquired through business combinations	
» (108,096)		» (108,096)	
Disposals		Disposals	
» (41,133)		» (41,133)	
Transfers to and from tangible assets		Transfers to and from tangible assets	
» (167,958)		» (167,958)	
Transfers to and from stocks		Transfers to and from stocks	
» (4,698)		» (4,698)	
Transfers to and from owner-occupied property		Transfers to and from owner-occupied property	
» (167,187)		» (167,187)	
Fair value adjustments		Fair value adjustments	
» (56,247)		» (56,247)	
Foreign exchange movements		Foreign exchange movements	
» (4,830)		» (4,830)	
Lease incentives given		Lease incentives given	
» (123,684)		» (123,684)	
	=		
At 30 June	<>	At 31 December	
» 750,000		» 750,000	
	=		
GROUP INVESTMENT PROPERTIES		GROUP INVESTMENT PROPERTIES	
DESCRIPTONS OF METHODS AND SIGNIFICANT ASSUMPT		DESCRIPTONS OF METHODS AND SIGNIFICANT ASSUMPT	
» IONS APPLIED IN DETERMINING FAIR		» IONS APPLIED IN DETERMINING FAIR	
VALUE OF INVESTMENT PROPERTY		VALUE OF INVESTMENT PROPERTY	
EXTENT TO WHICH FAIR VALUE IS BASED ON VALUATI		EXTENT TO WHICH FAIR VALUE IS BASED ON VALUATI	
» ON BY AN INDEPENDET VALUER		» ON BY AN INDEPENDET VALUER	
Click here to enter data		Click here to enter data	
EXISTENCE AND AMOUNTS OF RESTRICTIONS ON REALI	<>	EXISTENCE AND AMOUNTS OF RESTRIC	
» SABILITY OR REMITTANCE OF INCOME		» TIONS ON REALISABILITY OR REMITTANCE	
		» OF	
AND PROCEEDS OF DISPOSAL FORM INVESTMENT PROPE		INCOME AND PROCEEDS OF DISPOSAL FORM INVESTMEN	
» RTY		» T PROPERTY	
DESCRIPTION OF CONTRACTUAL OBLIGATIONS ON PURC		DESCRIPTION OF CONTRACTUAL	
» HASE, CONTRUCTION, DEVELOPMENT		» OBLIGATIONS ON PURCHASE, CONTRUCTI	
		» ON,	
OR REPAIR, MAINTENANCE, ENHANCEMENT OF INVESTM		DEVELOPMENT OR REPAIR, MAINTENANCE, ENHANCEMEN	
» ENT		» T OF INVESTMENT	

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(continued)

Carrying amount of investment property rented » to another group entity Click here to enter data The carrying amount of investment property rented to another group entity was €23,432 (2023 - €324,324).	=	Carrying amount of investment property rented » to another group entity Click here to enter data The carrying amount of investment property rented to another group entity was €23,432 (2023 - €324,324).
» Page 124 ROI » FRS 102 Test	<>	» Page 87 ROI F » RS 102 Test
» ing as FRS102	=	
» ing as FRS102	<>	» g as FRS102
» ing as FRS102	=	
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
Company	=	Company
» » 2024 » » € At 1 July » » 500,000	<>	» » 2024 » » € At 1 January » » 500,000
Additions » » (25,389) Acquired through business combinations » » (36,032) Disposals » » (13,711) Transfers to and from tangible assets » » (55,986)	=	Additions » » (25,389) Acquired through business combinations » » (36,032) Disposals » » (13,711) Transfers to and from tangible assets » » (55,986)
Transfers to and from stocks » » (1,566)	<>	Transfers to and from stocks » » (1,566)
Transfers to and from owner-occupied property » » (55,729) Fair value adjustments » » (18,749)	=	Transfers to and from owner-occupied property » » (55,729) Fair value adjustments » » (18,749)
Foreign exchange movements » » (1,610)	<>	Foreign exchange movements » » (1,610)

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(continued)

Lease incentives given	=	Lease incentives given
»		»
» (41,228)		» (41,228)
At 30 June	<>	At 31 December
»		»
» 250,000		» 250,000
INVESTMENT PROPERTY	=	INVESTMENT PROPERTY
DESCRIPTION OF METHODNS AND SIGNIFICANT ASSUPTI	<>	DESCRIPTION OF METHODNS AND SIGNIFICANT ASSUPTI
» ONS APPLIED IN DETEMINING FAIR VALE		» ONS APPLIED IN DETEMINING FAIR
OF INVESTMENT PROPERTY		VALE OF INVESTMENT PROPERTY
EXTENT TO WHICH FAIR VALUE IS BASED ON A VALUA	=	EXTENT TO WHICH FAIR VALUE IS BASED ON A VALUA
» TION BY AN INDEPENDENT VALUER		» TION BY AN INDEPENDENT VALUER
Click here to enter data		Click here to enter data
EXISTENCE AND AMOUNT OF RESTRICTIONS ON REALIS		EXISTENCE AND AMOUNT OF RESTRICTIONS ON REALIS
» ABILITY OF REMITTENCE OF INCOME		» ABILITY OF REMITTENCE OF INCOME
AND PROCEEDS OF DISPOSAL FORM INVESTMENT PROPE		AND PROCEEDS OF DISPOSAL FORM INVESTMENT PROPE
» RTY		» RTY
DESCRIPTION OF CONTRACTUAL OBLIGATIONS ON PURC	<>	DESCRIPTION OF CONTRACTUAL
» HASE, CONSTRUCTION, DEVELOPMENT		» OBLIGATIONS ON PURCHASE, CONSTRUCTION,
OR REPAIR, MAINTAINANCE, ENHANCEMNET OF INVEST		DEVELOPMENT OR REPAIR, MAINTAINANCE, ENHANCEMN
» MENT PROPERTY		» ET OF INVESTMENT PROPERTY
Carrying amount of investment property rented	=	Carrying amount of investment property rented
» to another group entity		» to another group entity
Click here to enter data		Click here to enter data
The carrying amount of investment property ren		The carrying amount of investment property ren
» ted to another group entity was €1,111 (2023		» ted to another group entity was €1,111 (2023
» - €2,222).		» - €2,222).
» Page 125	<>	» Page 88
ROI FRS		ROI FRS 1
» 102 Test		» 02 Test
	=	
trading	<>	trading a
» as FRS102		» s FRS102
	=	
Notes to the Financial Statements for th	<>	Notes to the Financial Statements for the F
» e Financial Year Ended 30 June 2024		» inancial Year Ended 31 December 2024
	=	
17 Investments	<>	17 Investments
	=	
Group		Group
» Subsidiaries Joint ventures	<>	» Subsidiaries Joint ventures
» Associates		» Associates
» € €		» € €
» €		» €
	=	
Cost or valuation		Cost or valuation
At 1 July 2023	<>	At 1 January 2024

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(continued)

» 1,200,000 600,000 60,	» 1,200,000 600,000
» 000	» 60,000
Revaluation	Revaluation
» (133,134) (12,255) (24	» (133,134) (12,255)
» ,567)	» (24,567)
Additions	Additions
» (244,551) (282,366) (1	» (244,551) (282,366)
» ,452)	» (1,452)
Disposals	Disposals
» (222,315) (5,379) (3	» (222,315) (5,379)
» ,981)	» (3,981)
	=
At 30 June 2024	<> At 31 December 2024
» 600,000 300,000 30,	» 600,000 300,000
» 000	» 30,000
	=
Provision	Provision
At 1 July 2023	<> At 1 January 2024
» 120,000 60,000 6,	» 120,000 60,000
» 000	» 6,000
Provision	Provision
» (44,088) (11,913) (2	» (44,088) (11,913)
» ,091)	» (2,091)
Eliminated on disposals	Eliminated on disposals
» (15,912) (18,087) (» (15,912) (18,087)
» 909)	» (909)
	=
At 30 June 2024	<> At 31 December 2024
» 60,000 30,000 3,	» 60,000 30,000
» 000	» 3,000
	=
Carrying amount	Carrying amount
At 30 June 2024	<> At 31 December 2024
» 540,000 270,000 27,	» 540,000 270,000
» 000	» 27,000
	=
At 30 June 2023	<> At 31 December 2023
» 900,000 -	» 900,000 -
» -	» -
	=
Out of balance to Investments category in the	<> Out of balance to Investments category in the
» prior year - (450,000) (45	» prior
» ,000)	year
	» - (450,000)
	» (45,000)
Click here to enter data	= Click here to enter data
<>	<>
» Subsidiaries Joint ventures	» Subsidiaries Joint ventures
» Associates	» Associates
» € €	» € €

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(continued)

» €		» €
Cost or valuation	=	Cost or valuation
At 1 July 2023	+ -	
» 43,453 33,434 453		
» ,534		
Revaluation		
» 34,534 45,645 45,		
» 456		
Additions		
» 5,445 3,434 3,		
» 434		
Disposals		
» 3,434 4,545 4,		
» 545		
	=	
At 30 June 2024	+ -	
» 86,866 87,058 506		
» ,969		
Provision	=	Provision
At 1 July 2023	+ -	
» (33,453) (34,435) (3		
» ,453)		
Provision		
» (3,453) (34,534) (43		
» ,534)		
Eliminated on disposal		
» (5,454) (34,534) (34		
» ,534)		
	=	
At 30 June 2024	+ -	
» (42,360) (103,503) (81		
» ,521)		
» Page 126		
» ROI FRS		
» 102 Test		
» trading		
» as FRS102		
Notes to the Financial Statements for		
» the Financial Year Ended 30 June 2024		
» Subsidiaries Joint v		
» entures Associates		
» € €		
» €		
Carrying amount	=	Carrying amount
At 30 June 2024	< >	At 31 December 2024
» 129,226 190,	» - -	
» 561 588,490	» -	
	=	

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(continued)

At 30 June 2023	+ -	
» 698,344 1,688		
» ,412 559,924		
Out of balance to Investments category in the » current	=	Out of balance to Investments category in the » current
year	< >	year
» (707,774) (646,		» (837,000) (837,000)
» 439) (248,510)		» (837,000)
	=	
Out of balance to Investments category in the » prior year (696,656) 293,	< >	Out of balance to Investments category in the » prior
» 412 (835,076)		year
		» (1,395,000) (1,395,000)
		» (1,395,000)
Details of undertakings	=	Details of undertakings
The group has availed of the exemption in Sect » ion 315 of the Companies Act 2014 not to dis » close the net assets and profit/loss of its subsidiary companies and un » dertakings in which it holds more than 20%. » Details of the investments (including principal place of business of unin » corporated entities) are as follows:	< >	The group has availed of the exemption in Sect » ion 315 of the Companies Act 2014 not to dis » close the net assets and profit/loss of its subsidiary companies an » d undertakings in which it holds more than 2 » 0%. Details of the investments (including principal place of busi » ness of unincorporated entities) are as foll » ows:
		» Page 89 ROI FRS
		» 102 Test trading
		» as FRS102 Notes to the Financial Statements for the » Financial Year Ended 31 December 2024
Click here to enter data	=	Click here to enter data
» Proportion of	< >	» Proportion of
» rtion of		» voting rights
» voting rights		» and shares Country of Nat
» and shares Country of		» ure of
» Nature of held		» held
Name of company incorporation		Name of company incorporation bus
» business Holding 2024		» iness Holding 2024
» 2023		» 2023
Subsidiary undertakings	=	Subsidiary undertakings

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GROUP SUBSIDIARY * DANMARK	<>	GROUP SUBSIDIARY * DANMARK PRI
» PRINCIPAL DESCRIPTION 23321		» NCIPAL DESCRIPTION 23321%
» % 454%		» 454%
ADDRESS		ADDRESS ACT
» ACTIVITY OF HOLDING		» IVITY OF HOLDING
Joint ventures	=	Joint ventures
GROUP JOINT VENTURE * ICELAND	<>	GROUP JOINT VENTURE ICELAND PRI
» PRINCIPAL DESCRIPTION 54%		» NCIPAL DESCRIPTION 54%
» 33%		» 33%
ADDRESS		* ACT
» ACTIVITY OF HOLDING		» IVITY OF HOLDING
		ADDRESS
Associates	=	Associates
GROUP ASSOCIATE * NORWAY	<>	GROUP ASSOCIATE * NORWAY PRI
» PRINCIPAL DESCRIPTION 5446%		» NCIPAL DESCRIPTION 5446%
» 1456%		» 1456%
ADDRESS		ADDRESS ACT
» ACTIVITY OF HOLDING		» IVITY OF HOLDING
* indicates direct investment of IFRS	=	* indicates direct investment of IFRS
The group has availed of the exemption in Sect	<>	The group has availed of the exemption in Sect
» ion 315 of the Companies Act 2014 not to dis		» ion 315 of the Companies Act 2014 not to dis
» close the net assets and		» close the net assets
profit/loss of its subsidiary companies and un		and profit/loss of its subsidiary companies an
» dertakings in which it holds more than 20%.		» d undertakings in which it holds more than 2
» Details of the investments		» 0%. Details of the
(including principal place of business of unin		investments (including principal place of busi
» corporated entities) are as follows:		» ness of unincorporated entities) are as foll
		» ows:
» Page 127		
» FRS 102 Test		
» ing as FRS102		
Notes to the Financial Statements for		
» the Financial Year Ended 30 June 2024		
Click here to enter data	=	Click here to enter data
» Proportion	<>	» Proportion of
» of		
» voting rig		» voting rights
» hts		
» and share		»
» s		» and shares
Country of		Country of Nat
» Nature of held		» ure of
		» held

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Name of company » business Holding » 023	incorporation 2024 2		Name of company » iness Holding » 2023	incorporation 2024	bus
Subsidiary undertakings		=	Subsidiary undertakings		
test* » test 234324 » 4320%	UK 2343240% 32	<>	test* » t 234324 » 42340%	UK 2343240% 324320%	tes
test Joint ventures		=	test Joint ventures		
test » test test » 2340%	UK 4230% 4	<>	test » t test » 42340%	UK 4230%	tes
exw Associates		=	exw Associates		
test* » test testtest » 2%	UK 23% 3	<>	test* » t testtest » 32%	UK 23%	tes
test		=	test		
		-+	<p>P</p> <p>» age 90</p> <p>ROI</p> <p>» FRS 102 Test</p> <p>trad</p> <p>» ing as FRS102</p> <p>Notes to the Financial Statements for the F</p> <p>» inancial Year Ended 31 December 2024</p>		
* indicates direct investment of IFRS		=	* indicates direct investment of IFRS		
» Page 128		<>	» Page 91		
» ROI FRS 102 Test			» ROI FRS 102 Test		
		=			
» trading as FRS102		<>	» trading as FRS102		
		=			
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024		<>	Notes to the Financial Statements for the » Financial Year Ended 31 December 2024		
Subsidiary undertakings Click here to enter data GROUP SUBSIDIARY Its financial period end is 5 October. WHERE PARENT OWNS LESS THAN 50% OF VOTING RIGH » TS BUT HAS CONCLUDED THAT CONTROL EXISS DISCLOSE BASIS FOR THIS REASON FOR EXCLUSION OF SUBSIDIARY FORM CONSOL » IDATION		=	Subsidiary undertakings Click here to enter data GROUP SUBSIDIARY Its financial period end is 5 October. WHERE PARENT OWNS LESS THAN 50% OF VOTING RIGH » TS BUT HAS CONCLUDED THAT CONTROL EXISS DISCLOSE BASIS FOR THIS REASON FOR EXCLUSION OF SUBSIDIARY FORM CONSOL » IDATION		
NATURE AND EXTENT OF ANY SIGNIFICANT RESTRICTI » ON ON THE ABILITY OF SUBSIDIARIES TO TRANSFER FUND TO THE PARENT IN FORM OF CASH DI » VIDENDS OR TO REPAY LOANS		<>	NATURE AND EXTENT OF ANY SIGNIFICANT RESTRICTI » ON ON THE ABILITY OF SUBSIDIARIES TO TRANSFER FUND TO THE PARENT IN FORM OF CASH » DIVIDENDS OR TO REPAY LOANS		

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GROUP SUBSIDIARY is a special purpose entity. testtest testtest Subsidiary undertakings Click here to enter data test The financial period end for test is 21 July. 234324 3243 2434 6767 76767 Joint venture undertakings Click here to enter data GROUP JOINT VENTURE	=	GROUP SUBSIDIARY is a special purpose entity. testtest testtest Subsidiary undertakings Click here to enter data test The financial period end for test is 21 July. 234324 3243 2434 6767 76767 Joint venture undertakings Click here to enter data GROUP JOINT VENTURE
The financial period end for GROUP JOINT VENTU » RE is 19 October. As at 30 June 2024 the quo » ted share price was €1,245 (2023 - €1,254) per share giving a » total quoted value of €1,222 (2023 - €12,341 »).	<>	The financial period end for GROUP JOINT VENTU » RE is 19 October. As at 31 December 2024 the » quoted share price was €1,245 (2023 - €1,254) per sha » re giving a total quoted value of €1,222 (20 » 23 - €12,341).
Joint venture undertakings Click here to enter data test	=	Joint venture undertakings Click here to enter data test
Its financial period end is 21 July. As at 30 » June 2024 the quoted share price was €4,250. » 00 (2023 - €452,340.00) per share giving a total quoted value of €23,4 » 40 (2023 - €234,324).	<>	Its financial period end is 21 July. As at 31 » December 2024 the quoted share price was €4, » 250.00 (2023 - €452,340.00) per share giving a total quoted v » alue of €23,440 (2023 - €234,324).
Aggregate financial information of joint ventu » res	=	Aggregate financial information of joint ventu » res
	-+	» 2024 » 2023 » € » €
	=	
» Page 129	<>	» Page 92
» ROI FRS 102 Test		» ROI FRS 102 Test
	=	
» trading as FRS102	<>	» trading as FRS102
	=	
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the » Financial Year Ended 31 December 2024
	=	
	<>	

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(continued)

» 2		
» 024 2023		
»		
» € €		
Group's share of profit or loss in joint ventu		Group's share of profit or loss in joint ventu
» res 47		» res 47,564
» ,564 456,542		» 456,542
	=	
Group's share of discontinued operations in jo	<>	Group's share of discontinued operations in jo
» int ventures 34		» int ventures 34,567
» ,567 46,756		» 46,756
	=	
Other distribution recognised as income	+ -	
» 24		
» ,340 234,324		
Dividends		
» 234		
» ,324 324,324		
Group's share of profit or loss in joint ventu		
» res 2		
» ,340 324,323		
Group's share of discontinued operations in jo		
» int ventures 34		
» ,234 234,324		
Other distribution recognised as income		
» 234		
» ,324 34,324		
Dividends		
» 234		
» ,324 32,434		
Associate undertakings	=	Associate undertakings
Click here to enter data		Click here to enter data
GROUP ASSOCIATE		GROUP ASSOCIATE
The financial period end for GROUP ASSOCIATE i	<>	The financial period end for GROUP ASSOCIATE i
» s 4 October. As at 30 June 2024 the quoted s		» s 4 October. As at 31 December 2024 the quot
» hare price was		» ed share
€45.00 (2023 - €54.00) per share giving a tota		price was €45.00 (2023 - €54.00) per share giv
» l quoted value of €10 (2023 - €2).		» ing a total quoted value of €10 (2023 - €2).
	=	
Associate undertakings		Associate undertakings
Click here to enter data		Click here to enter data
test		test
Its financial period end is 21 July. As at 30	<>	Its financial period end is 21 July. As at 31
» June 2024 the quoted share price was €3,242,		» December 2024 the quoted share price was €3,
» 340.00 (2023 - €23,430.00)		» 242,340.00 (2023 -
per share giving a total quoted value of €324,		€23,430.00) per share giving a total quoted va
» 324 (2023 - €32,423).		» lue of €324,324 (2023 - €32,423).
	=	
Aggregate financial information of associates		Aggregate financial information of associates
Click here to enter data		Click here to enter data
	<>	

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»	2	»	2024
» 024 2023		»	2023
»		»	
» € €		» € €	
	=		
Group's share of profit or loss in associates	<>	Group's share of profit or loss in associates	
» 45		» 45,645	
» ,645 34,536		» 34,536	
	=		
Group's share of discontinued operations in as	<>	Group's share of discontinued operations in as	
» sociates 34		» sociates 34,536	
» ,536 4,565		» 4,565	
Other distribution recognised as income			
» 3			
» ,240 234,234			
Dividends			
» 234			
» ,324 234,324			
» Page 130			
» ROI FRS 102 Test			
» trading as FRS102			
Notes to the Financial Statements for			
» the Financial Year Ended 30 June 2024			
Group's share of profit or loss in associates			
» 234,320			
» 324,324			
Group's share of discontinued operations in as			
» sociates 23,432			
» 324,324			
Other distribution recognised as income			
» 32,432			
» 324,324			
Dividends			
» 324,432			
» 234,234			
	=		
Company		Company	
» 2024	<>	» 2024	
» 2023		» 2023	
»		»	
» € €		» € €	
Investments in subsidiaries		Investments in subsidiaries	
» 180,000		» 180,000	
» 360,000		» 360,000	
Investments in joint ventures		Investments in joint ventures	
» 90,000		» 90,000	

»180,000		»180,000	
Investments in associates		Investments in associates	
»9,000		»9,000	
»18,000		»18,000	
	=		
»279,000	<>	»279,000	
»558,000		»558,000	
	=		
Details of undertakings		Details of undertakings	
The company has availed of the exemption in Section 315 of the Companies Act 2014 not to disclose the net assets and profit/loss of its subsidiary companies and undertakings in which it holds more than 20%. Details of the investments (including principal place of business of unincorporated entities) are as follows:	<>	The company has availed of the exemption in Section 315 of the Companies Act 2014 not to disclose the net assets and profit/loss of its subsidiary companies and undertakings in which it holds more than 20%. Details of the investments (including principal place of business of unincorporated entities) are as follows:	
Click here to enter data	=	Click here to enter data	
	<>	»Page 93	
		»ROI FRS	
		»102 Test	
		»trading	
		»as FRS102	
		»Notes to the Financial Statements for the Financial Year Ended 31 December 2024	
»Proportion of		»Proportion of	
»voting rights		»f	
»and shares		»voting rights	
»Country of		»and shares	
»Nature of		»Country of	Na
»held		»ture of	held
Name of company	incorporation	Name of company	incorporation bu
»n business Holding		»siness Holding	2024
»2024 2023		»2023	
	=		
Subsidiary undertakings		Subsidiary undertakings	
SUBSIDIARYBAHAMAS	<>	SUBSIDIARYBAHAMASPR	
»PRICIPALDESCRIPTION		»ICIPALDESCRIPTION1256%	
»1256%0.56%		»0.56%	
ADDRESS		ADDRESSAC	
»ACTIVITYOF HOLDING		»TIVITYOF HOLDING	

» (CLASS OF		» (CLASS OF
» SHARE)		» SHARE)
Joint ventures	=	Joint ventures
JOINT VENTURE MAROCCO	<>	JOINT VENTURE MAROCCO PR
» PRINCIPAL DESCRIPTION		» INCIPAL DESCRIPTION 5454%
» 5454% 1247%		» 1247%
ADDRES OF JOINT VENTURE		ADDRES OF JOINT VENTURE AC
» ACTIVITY OF HOLDING		» TIVITY OF HOLDING
	=	
» Page 131	+ -	
» FRS 102 Test		
» ing as FRS102		
» Notes to the Financial Statements for		
» the Financial Year Ended 30 June 2024		
»		
» Proportion of		
»		
» voting rights		
»		
» and shares		
» Country of		
» Nature of		
» held		
Name of company incorporation		
» business Holding		
» 2024 2023		
Associates	=	Associates
ASSOCIATE FINLAND	<>	ASSOCIATE FINLAND PR
» PRINCIPAL DESCRIPTION		» INCIPAL DESCRIPTION 1245%
» 1245% 1235%		» 1235%
ADDESS OF ASSOCIATE		ADDESS OF ASSOCIATE AC
» ACTIVITY OF OF HOLDING		» TIVITY OF OF HOLDING
» ASSOCIATE ASSOCIATE		» SOCIATE ASSOCIATE AS
The company has availed of the exemption in Se		The company has availed of the exemption in Se
» ction 315 of the Companies Act 2014 not to d		» ction 315 of the Companies Act 2014 not to d
» isclose the net assets		» isclose the net
and profit/loss of its subsidiary companies an		assets and profit/loss of its subsidiary compa
» d undertakings in which it holds more than 2		» nies and undertakings in which it holds more
» 0%. Details of the		» than 20%. Details of
investments (including principal place of busi		the investments (including principal place of
» ness of unincorporated entities) are as foll		» business of unincorporated entities) are as
» ows:		» follows:
Click here to enter data	=	Click here to enter data

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(continued)

»	<>	»	Proportion o
» Proportion of		» f	
»		»	voting righ
» voting rights		» ts	
»		»	and shares
» and shares		»	
» Country of		» ture of	Country of Na
» Nature of		»	held
» held		Name of company	incorporation bu
Name of company		» siness	Holding 2024
» business		»	2023
» 2024 2023			
Subsidiary undertakings	=	Subsidiary undertakings	
Name1 country	<>	Name1 country na	
» nature ofbusiness description1		» ture ofbusiness description1 1211%	
» 1211% 1211%		» 1211%	
Address1	=	Address1	
Joint ventures		Joint ventures	
venture123 country1	<>	venture123 country1 na	
» nature ofbusiness description		» ture ofbusiness description 1212%	
» 1212% 1314%		» 1314%	
address1	=	address1	
Associates		Associates	
associate1 country	<>	associate1 country bu	
» business1 description1		» siness1 description1 7777%	
» 7777% 2222%		» 2222%	
address1	=	address1	
Subsidiary undertakings	<>		
SUBSIDIARY			
The financial period end for SUBSIDIARY is 10 0			
» ctober. At the end of the period, the aggreg			
» ate amount of capital			
and reserves for SUBSIDIARY was €(5,499) and th			
» e loss for the financial period was €454,564			
» .			
» Page 132		» Page 94	
ROI FRS 1		ROI FRS 102	
» 02 Test		» Test	
	=		
» s FRS102	<>	» FRS102	trading as
	=		
Notes to the Financial Statements for	<>	Notes to the Financial Statements for the F	
» the Financial Year Ended 30 June 2024		» inancial Year Ended 31 December 2024	
	=		
	-+	Subsidiary undertakings	
		SUBSIDIARY	

		The financial period end for SUBSIDIARY is 10 0 » ctober. At the end of the period, the aggreg » ate amount of capital and reserves for SUBSIDIARY was €(5,499 ») and the loss for the financial period was » €454,564.
Joint ventures JOINT VENTURE The financial period end for JOINT VENTURE is » 12 October. At the end of the period, the ag » gregate amount of capital and reserves for JOINT VENTURE was €(2 » 34,324) and the loss for the financial perio » d was €45,454. FACTORS ON WHICH JOINT MANAGEMENT IS BASED Associates ASSOCIATE	=	Joint ventures JOINT VENTURE The financial period end for JOINT VENTURE is » 12 October. At the end of the period, the ag » gregate amount of capital and reserves for JOINT VENTURE was €(2 » 34,324) and the loss for the financial perio » d was €45,454. FACTORS ON WHICH JOINT MANAGEMENT IS BASED Associates ASSOCIATE
The financial period end for ASSOCIATE is 13 0 » ctober. At the end of the period, the aggreg » ate amount of capital and reserves for ASSOCIATE was €(43,534) and t » he loss for the financial period was €621,44 » 5.	<>	The financial period end for ASSOCIATE is 13 0 » ctober. At the end of the period, the aggreg » ate amount of capital and reserves for ASSOCIATE was €(43,53 » 4) and the loss for the financial period was » €621,445.
Subsidiary undertakings Name1 The financial period end for Name1 is 14 July » 2020. At the end of the period, the aggregat » e amount of capital and reserves was €(1,111) and the loss for the fin » ancial period was €34,534.	=	Subsidiary undertakings Name1 The financial period end for Name1 is 14 July » 2020. At the end of the period, the aggregat » e amount of capital and reserves was €(1,111) and the loss for the » financial period was €34,534.
Joint ventures venture123 The financial period end for venture123 is 14 » July 2020. At the end of the period, the ag » gregate amount of capital and reserves was €(2,323) and the loss for the » financial period was €34,234.	=	Joint ventures venture123 The financial period end for venture123 is 14 » July 2020. At the end of the period, the ag » gregate amount of capital and reserves was €(2,323) and the loss » for the financial period was €34,234.
234324. Associates associate1 The financial period end for associate1 is 14 » July 2020. At the end of the period, the ag » gregate amount of capital and reserves was €(345,435) and the loss for the f » inancial period was €34,345.	=	234324. Associates associate1 The financial period end for associate1 is 14 » July 2020. At the end of the period, the ag » gregate amount of capital and reserves was €(345,435) and the loss for t » he financial period was €34,345.
Subsidiaries » » €	<>	Subsidiaries » » €
	=	

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(continued)

Cost or valuation		Cost or valuation
» age 133	P <>	» ge 95 Pa
ROI FRS		ROI FRS
» 102 Test		» 102 Test
	=	
trading	<>	trading
» as FRS102		» as FRS102
	=	
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
	=	
Subsidiaries	<>	Subsidiaries
» €		» €
At 1 July 2023		At 1 January 2024
» 400,000		» 400,000
Revaluation		Revaluation
» (44,378)		» (44,378)
Additions		Additions
» (81,517)		» (81,517)
Disposals		Disposals
» (74,105)		» (74,105)
	=	
At 30 June 2024	<>	At 31 December 2024
» 200,000		» 200,000
	=	
Provision		Provision
At 1 July 2023	<>	At 1 January 2024
» 40,000		» 40,000
Provision		Provision
» (14,696)		» (14,696)
Eliminated on disposals		Eliminated on disposals
» (5,304)		» (5,304)
	=	
At 30 June 2024	<>	At 31 December 2024
» 20,000		» 20,000
	=	
Carrying amount		Carrying amount
At 30 June 2024	<>	At 31 December 2024
» 180,000		» 180,000
	=	
At 30 June 2023	<>	At 31 December 2023
» 360,000		» 360,000
	=	
Click here to enter data		Click here to enter data
Subsidiaries	<>	Subsidiaries
» €		» €
	=	
Cost or valuation		Cost or valuation
At 1 July 2023	+ -	
» 64,564		
Revaluation		

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»	4,645		
Additions			
»	34,345		
Disposals			
»	34,534		
		=	
At 30 June 2024		+ -	
»	138,088		
Provision		=	Provision
At 1 July 2023		+ -	
»			
» (453,453)			
Provision			
»	(4,564)		
Eliminated on disposal			
»	(3,434)		
		=	
At 30 June 2024		+ -	
»			
» (461,451)			
Carrying amount		=	Carrying amount
At 30 June 2024		< >	At 31 December 2024
»	599,539		» -
		=	
At 30 June 2023		< >	
»	179,368		
Out of balance to Investments in subsidiaries			Out of balance to Investments in subsidiaries
» category in the current year	419,539		» category in the current year (180,000)
		=	
Out of balance to Investments in subsidiaries		< >	Out of balance to Investments in subsidiaries
» category in the prior year			» category in the prior year (360,000)
» (180,632)			
		=	
» Page 134		+ -	
» ROI FRS			
» 102 Test			
» trading			
» as FRS102			
Notes to the Financial Statements for t			
» he Financial Year Ended 30 June 2024			
Click here to enter data		=	Click here to enter data
Subsidiaries		< >	Subsidiaries
» €			» €
		=	
Fair value			Fair value
At 1 July 2023		< >	At 1 January 2024
»	400,000		» 400,000
Fair value adjustments			Fair value adjustments
» (44,378			» (44,378)
»)			
Additions			Additions

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»	(81,517)	»	(81,517)
»)			
Disposals		Disposals	
»	(74,105)	»	(74,105)
»)			
	=		
At 30 June 2024		<> At 31 December 2024	
»	200,000	»	200,000
	=		
Out of balance to Investments in subsidiaries		<> Out of balance to Investments in subsidiaries	
» category in the current year	20,000	» category in the current year	20,000
	=		
Click here to enter data		Click here to enter data	
BASIS FOR DETERMINING FAIR VALUE AND VALUATION		BASIS FOR DETERMINING FAIR VALUE AND VALUATION	
» ASSUMPTIONS APPLIED		» ASSUMPTIONS APPLIED	
	<>	» Page 96	
		» 102 Test	ROI FRS
		» as FRS102	trading
		Notes to the Financial Statements for the F	
		» inancial Year Ended 31 December 2024	
Joint ventures		Joint ventures	
»	€	»	€
	=		
Cost		Cost	
At 1 July 2023		<> At 1 January 2024	
»	200,000	»	
		»	200,000
Revaluation		Revaluation	
»	(4,085)	»	
»)		»	(4,085)
Additions		Additions	
»	(94,122)	»	
»)		»	(94,122)
Disposals		Disposals	
»	(1,793)	»	
»)		»	(1,793)
	=		
At 30 June 2024		<> At 31 December 2024	
»	100,000	»	
		»	100,000
	=		
Provision		Provision	
At 1 July 2023		<> At 1 January 2024	
»	20,000	»	
		»	20,000
Provision		Provision	
»	(3,971)	»	
»)		»	(3,971)
Eliminated on disposals		Eliminated on disposals	

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»	(6,029	»	
»)		»	(6,029)
		=	
At 30 June 2024		<>	At 31 December 2024
»	10,000	»	
		»	10,000
		=	
Carrying amount			Carrying amount
At 30 June 2024		<>	At 31 December 2024
»	90,000	»	
		»	90,000
		=	
At 30 June 2023		<>	At 31 December 2023
»	180,000	»	
		»	180,000
		=	
Click here to enter data			Click here to enter data
Joint ventures		<>	Joint ventures
»	€	»	€
		=	
Cost or valuation			Cost or valuation
» Page 135		+ -	
» ROI FR			
» S 102 Test			
» tradin			
» g as FRS102			
» Notes to the Financial Statements for th			
» e Financial Year Ended 30 June 2024			
Joint ventures			
»	€		
At 1 July 2023			
»	45,456		
Revaluation			
»	3,453		
Additions			
»	43,534		
Disposals			
»	34,534		
At 30 June 2024			
»	126,977		
Provision		=	Provision
At 1 July 2023		+ -	
»	(3,453)		
Provision			
»	(5,464)		
Eliminated on disposal			
»	(34,534)		
		=	
At 30 June 2024		+ -	
»	(43,451)		
Carrying amount		=	Carrying amount

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(continued)

At 30 June 2024	<>	At 31 December 2024
» 170,428		» -
	=	
At 30 June 2023	<>	
» 559,229		
Out of balance to Investments in joint venture		Out of balance to Investments in joint venture
» s category in the current year 80,428		» s category in the current year
		» (90,000)
	=	
Out of balance to Investments in joint venture	<>	Out of balance to Investments in joint venture
» s category in the prior year 379,229		» s category in the prior year
		» (180,000)
	=	
Click here to enter data		Click here to enter data
Joint ventures	<>	Joint ventures
» €		» €
	=	
Fair value		Fair value
At 1 July 2023	<>	At 1 January 2024
» 200,000		» 200,000
Fair value adjustments		Fair value adjustments
» (4,085)		» (4,085)
Additions		Additions
» (94,122)		» (94,122)
Disposals		Disposals
» (1,793)		» (1,793)
	=	
At 30 June 2024	<>	At 31 December 2024
» 100,000		» 100,000
	=	
Out of balance to Investments in joint venture	<>	Out of balance to Investments in joint venture
» s category in the current year 10,000		» s category in the current year
		» 10,000
	=	
Click here to enter data		Click here to enter data
	++	» Page 97
		ROI FRS 1
		» 02 Test
		trading a
		» s FRS102
		Notes to the Financial Statements for the F
		» inancial Year Ended 31 December 2024
BASIS FOR DETERMINING FAIR VALUE AND VALUATION	=	BASIS FOR DETERMINING FAIR VALUE AND VALUATION
» ASSUMPTIONS APPLIED		» ASSUMPTIONS APPLIED
Click here to enter data		Click here to enter data
The aggregate amount of the company's commitme		The aggregate amount of the company's commitme

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(continued)

» nts relating to joint ventures is €5,454 (2023 - €45,456). The company's share in the capital commitments that have been incurred jointly with other venturers is €54,546 (2023 - €654,563). The company's share of the capital commitments of the joint ventures themselves is €44,444 (2023 - €43,234).		» nts relating to joint ventures is €5,454 (2023 - €45,456). The company's share in the capital commitments that have been incurred jointly with other venturers is €54,546 (2023 - €654,563). The company's share of the capital commitments of the joint ventures themselves is €44,444 (2023 - €43,234).
	=	
» Page 136 » I FRS 102 Test » adding as FRS102 Notes to the Financial Statements for the Financial Year Ended 30 June 2024	+ -	
Aggregate financial information of joint ventures Click here to enter data	=	Aggregate financial information of joint ventures Click here to enter data
» 2024 » 2023 » € » € Total assets » 4,654 » 23,432 Total liabilities » 23,423 » 23,324 Net assets » 28,077 » 46,756 Revenues » 4,546 » 23,432 Profit or loss » 549,878 » 23,423 Other distribution recognised as income » 234,320 234,32 » 4 Dividends » 324,234 324,23 » 4 Total assets » 23,423 234,23 » 4 Total liabilities	<>	» 2024 2023 » € €

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(continued)

<p>» 2,342</p> <p>» 23,424</p> <p>Net assets</p> <p>» 25,765 257,65</p> <p>» 8</p> <p>Revenues</p> <p>» 1,111</p> <p>» 3,423</p> <p>Profit or loss</p> <p>» 4,444</p> <p>» 5,555</p> <p>Other distribution recognised as income</p> <p>» 6,789</p> <p>» 4,567</p> <p>Dividends</p> <p>» 8,765</p> <p>» 7,899</p>		
<p>Click here to enter data</p> <p>EFFECTS OF INCLUDING INVESTMENTS AS IF THEY HA</p> <p>» D BEEN ACCOUNTED FOR USING THE</p> <p>EQUITY METHOD</p> <p>Impairment of joint ventures</p> <p>Click here to enter data</p>	=	<p>Click here to enter data</p> <p>EFFECTS OF INCLUDING INVESTMENTS AS IF THEY HA</p> <p>» D BEEN ACCOUNTED FOR USING THE</p> <p>EQUITY METHOD</p> <p>Impairment of joint ventures</p> <p>Click here to enter data</p>
<p>The amount of impairment loss included in prof</p> <p>» it or loss is €456,484 (2023 - €3,454). The</p> <p>» amount of impairment</p> <p>loss included in other comprehensive income is</p> <p>» €45,654 (2023 - €32,132). The impairment lo</p> <p>» ss is included in LINE</p> <p>ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLUDED.</p> <p>» The amount of reversal of impairment recogni</p> <p>» sed in</p> <p>profit or loss is €456,543 (2023 - €34,546). T</p> <p>» he amount of reversal of impairment recognis</p> <p>» ed in other</p> <p>comprehensive income is €6,877 (2023 - €45,645</p> <p>»). The reversal of impairment is included in</p> <p>» LINE ITEM IN</p> <p>WHICH IMPAIRMENT LOSSES ARE R</p> <p>» EVERSED. DESCRIPTIONS OF THE EVENT</p> <p>» S AND</p> <p>CIRCUMSTANCES THAT LED TO RECOGNITION OR REVE</p> <p>» RSAL OF IMPAIRMENT LOSS</p>	<>	<p>The amount of impairment loss included in prof</p> <p>» it or loss is €456,484 (2023 - €3,454). The</p> <p>» amount of</p> <p>impairment loss included in other comprehensiv</p> <p>» e income is €45,654 (2023 - €32,132). The im</p> <p>» pairment loss is</p> <p>included in LINE ITEM IN WHICH IMPAIRMENT LOSS</p> <p>» ES ARE INCLUDED. The amount of reversal of</p> <p>impairment recognised in profit or loss is €45</p> <p>» 6,543 (2023 - €34,546). The amount of revers</p> <p>» al of impairment</p> <p>recognised in other comprehensive income is €6</p> <p>» ,877 (2023 - €45,645). The reversal of impai</p> <p>» rment is included in</p> <p>LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVER</p> <p>» SED. DESCRIPTIONS OF THE EVENTS</p> <p>AND CIRCUMSTANCES THAT LED TO RECOGNITION OR</p> <p>» REVERSAL OF IMPAIRMENT LOSS</p>
	=	
<p>» Page 137</p> <p>ROI FRS</p> <p>» 102 Test</p> <p>trading</p> <p>» as FRS102</p> <p>Notes to the Financial Statements for t</p> <p>» he Financial Year Ended 30 June 2024</p>	<>	

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Associates	€		Associates	€
»		=	»	
Cost		=	Cost	
At 1 July 2023		<>	At 1 January 2024	
» 20,000			» 20,000	
Revaluation		=	Revaluation	
» (8,189			» (8,189	
»)			»)	
Additions		<>	Additions	
» (484)			» (484	
»)			»)	
Disposals		=	Disposals	
» (1,327			» (1,327	
»)			»)	
At 30 June 2024		<>	At 31 December 2024	
» 10,000			» 10,000	
Provision		=	Provision	
At 1 July 2023		<>	At 1 January 2024	
» 2,000			» 2,000	
Provision			Provision	
» (697)			» (697	
»)			»)	
Eliminated on disposals			Eliminated on disposals	
» (303)			» (303	
»)			»)	
		=		
At 30 June 2024		<>	At 31 December 2024	
» 1,000			» 1,000	
		=		
		++	» Page 98 » ROI FRS » 102 Test » trading » as FRS102 » Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024 » Associates » » €	
Carrying amount		=	Carrying amount	
At 30 June 2024		<>	At 31 December 2024	
» 9,000			» 9,000	
		=		
At 30 June 2023		<>	At 31 December 2023	
» 18,000			» 18,000	
		=		
Click here to enter data			Click here to enter data	

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(continued)

Associates	<>	Associates
» €		» » €
Cost	=	Cost
At 1 July 2023	+ -	
» 5,665		
Revaluation		
» 45,645		
Additions		
» 56,565		
Disposals		
» 5,654		
	=	
At 30 June 2024	+ -	
» 113,529		
Provision	=	Provision
At 1 July 2023	+ -	
» (46,453		
»)		
Provision		
» (34,534		
»)		
Eliminated on disposal		
» (45,656		
»)		
	=	
At 30 June 2024	+ -	
»		
» (126,643)		
Carrying amount	=	Carrying amount
At 30 June 2024	<>	At 31 December 2024
» 240,172		»
		» -
	=	
At 30 June 2023	<>	
» 160,599		
Out of balance to Investments in associates ca		Out of balance to Investments in associates ca
» tegory in the current year 231,172		» tegory in the current year
		» (9,000)
	=	
» Page 138	<>	
» RO		
» I FRS 102 Test		
» tra		
» ding as FRS102		
» Notes to the Financial Statements for th		
» e Financial Year Ended 30 June 2024		
Associates		
»		
» €		

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Out of balance to Investments in associates ca » tegory in the prior year » 142,599		Out of balance to Investments in associates ca » tegory in the prior year » (18,000)
Click here to enter data	=	Click here to enter data
Associates » » €	<>	Associates » » €
Fair value	=	Fair value
At 1 July 2023 » » 20,000 Fair value adjustments » » (8,189) Additions » » (484) Disposals » » (1,327)	<>	At 1 January 2024 » » 20,000 Fair value adjustments » » (8,189) Additions » » (484) Disposals » » (1,327)
At 30 June 2024 » » 10,000	<>	At 31 December 2024 » » 10,000
Click here to enter data BASIS FOR DETERMINING FAIR VALUE AND VALUATION » ASSUPTIONS APPLIED Aggregate financial information of associates Click here to enter data	=	Click here to enter data BASIS FOR DETERMINING FAIR VALUE AND VALUATION » ASSUPTIONS APPLIED Aggregate financial information of associates Click here to enter data
» 202 » 4 2023 » € » € Total assets » 74,11 » 1 3,455 Total liabilities » 7,87 » 8 545,464	<>	» 2024 » 2023 » € » € Click here to enter data
Net assets » 81,98 » 9 548,919 Revenues » 455,45 » 4 56,445	<>	EFFECT OF INCLUDING INVESTMENT AS IF THEY HAD » BEEN ACCOUNTED FOR USING THE EQUITY METHOD

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(continued)

	=	
Profit or loss	<>	
» 65,45		
» 4 34,354		
Other distribution recognised as income		ASSOCIATE
» 234,23		
» 4 234,234		
	=	
Dividends	<>	
» 3,24		
» 2 234,324		
Total assets		
» 34,53		
» 2 23,423		
Total liabilities		
» 345,34		
» 5 34,534		
Net assets		
» 379,87		
» 7 57,957		
Revenues		
» 34,23		
» 2 234,234		
Profit or loss		
» 34,32		
» 2 4,545		
Other distribution recognised as income		
» 45,43		
» 4 23,423		
Dividends		
» 23,42		
» 5 4,535		
» Page 139	» Page 99	
» ROI FRS 102 Test	» 2 Test	ROI FRS 10
	=	
» trading as FRS102	<>	trading as
	» FRS102	
	=	
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
	=	
Click here to enter data EFFECT OF INCLUDING INVESTMENT AS IF THEY HAD » BEEN ACCOUNTED FOR USING THE EQUITY METHOD ASSOCIATE	+ -	
Impairment of associates Click here to enter data	=	Impairment of associates Click here to enter data
The amount of impairment loss included in prof	<>	The amount of impairment loss included in prof

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(continued)

» it or loss is €454,546 (2023 - €46,456). The » amount of impairment loss included in other comprehensive income is » €58,432 (2023 - €2,325). The impairment los » s is included in LINE ITEM IN WHICH IMPAIRMEN LOSSES ARE INCLUDED. T » he amount of reversal of impairment recognis » ed in profit or loss is €4,446 (2023 - €45,664). The » amount of reversal of impairment recognised » in other comprehensive income is €4,566 (2023 - €45,654). The reversa » l of impairment is included in LINE ITEM IN » WHIC IMPAIRMENT LOSSES ARE REVERSED. DESCRIPTION OF » THE EVENTS AND CIRCUMSTANCES THAT LED TO THE RECOGNISITON OR REVERSAL OF IMPAIRM » ENT LOSS	=	» it or loss is €454,546 (2023 - €46,456). The » amount of impairment loss included in other comprehensiv » e income is €58,432 (2023 - €2,325). The imp » airment loss is included in LINE ITEM IN WHICH IMPAIRMEN LOSSE » S ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €4, » 446 (2023 - €45,664). The amount of reversal » of impairment recognised in other comprehensive income is €4 » ,566 (2023 - €45,654). The reversal of impai » rment is included in LINE ITEM IN WHIC IMPAIRMENT LOSSES ARE REVERS » ED. DESCRIPTION OF THE EVENTS AND CIRCUMSTANCES THAT LED TO THE RECOGNISITON OR » REVERSAL OF IMPAIRMENT LOSS
Listed investments	=	Listed investments
Investments having a net book value of €34,543 » (30 June 2023 - €435,343) are listed on a r » ecognised stock exchange and had a market value of €34,535 at » the end of the year (30 June 2023 - €234,324 »).	<>	Investments having a net book value of €34,543 » (31 December 2023 - €435,343) are listed on » a recognised stock exchange and had a market value of €34,535 at » the end of the year (31 December 2023 - €234 » ,324).
	=	
18 Business combinations	<>	18 Business combinations
Click here to enter data	=	Click here to enter data
On 14 October 2014, BUSINESS COMBINATION 1 (GE » NERAL DESCRIPTION) acquired 1% of the issued » share capital of NAME OF ACQUIREE (DESCRIPTION OF AC » QUIREE), obtaining control.	<>	On 14 October 2014, BUSINESS COMBINATION 1 (GE » NERAL DESCRIPTION) acquired 1% of the issued share capital of NAME OF ACQUIREE (DESCRIPTION » OF ACQUIREE), obtaining control.
	=	
NAME OF ACQUIREE contributed €10,000 revenue a » nd €21,654 to the group's profit for the per » iod between the date of acquisition and the balance sheet date » .	<>	NAME OF ACQUIREE contributed €10,000 revenue a » nd €21,654 to the group's profit for the per » iod between the date of acquisition and the balance sheet » date.
	=	
The amounts recognised in respect of the ident » ifiable assets acquired and liabilities assu » med are as set out in the table below: Click here to enter data	=	The amounts recognised in respect of the ident » ifiable assets acquired and liabilities assu » med are as set out in the table below: Click here to enter data
» Page 140 » I FRS 102 Test » ading as FRS102	<>	

(continued)

Notes to the Financial Statements for
» the Financial Year Ended 30 June 2024

»

» 2024

»

» €

Assets and liabilities acquired

Financial assets

»

» 78,654

Stocks

»

» 978,456

Tangible assets

»

» 4,654

Identifiable intangible assets

»

» 3,453

Financial liabilities

»

» 45,456

Contingent liability

»

» 34,534

Total identifiable assets

»

» 1,145,207

Goodwill

»

» 4,654

Total consideration

»

» 1,149,861

Satisfied by:

Cash

»

» 4,645

Equity instruments

»

» 3,434

Debt instruments

»

» 45,645

Contingent consideration arrangement

»

» 34,543

Settlement of pre-existing balance

»

» 45,645

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(continued)

Other		
»		
» 34,534		
Total consideration transferred		
»		
» 168,446		
Cash flow analysis:		
Cash consideration		
»		
» 5,454		
Less: cash and cash equivalent balances acquir		
» ed		
» 34,534		
Net cash outflow arising on acquisition		
»		
» 39,988		
<< double-click to launch smart-table designer >>		<< double-click to launch smart-table designer >>
Click here to enter data	=	Click here to enter data
The useful life of goodwill is 100 years. SUPP		The useful life of goodwill is 100 years. SUPP
» ORTING REASON FOR USEFUL LIFE OF GOODWILL		» ORTING REASON FOR USEFUL LIFE OF GOODWILL
EXCEEDING 5 YEARS PERIODS IN WHICH NEGATIVE GO	<>	EXCEEDING 5 YEARS PERIODS IN WHICH NEGATIVE GO
» ODWILL WILL BE RECOGNISED IN PROFIT		» ODWILL WILL BE RECOGNISED IN
OR LOSS Description of nature of intangible ass		PROFIT OR LOSS Description of nature of intangi
» ets included in goodwill on businedd combina		» ble assets included in goodwill on businedd
» tion description of		» combination
reason why intangible assets are separated fro		description of reason why intangible assets ar
» m goodwill on business combination		» e separated from goodwill on business combin
		» ation
Click here to enter data	=	Click here to enter data
Group reconstruction		Group reconstruction
The names of the combining entities in the gro		The names of the combining entities in the gro
» up reconstruction are NAME OF COMBINING ENTI		» up reconstruction are NAME OF COMBINING ENTI
» TIES. The		» TIES. The
combination was accounted for as an acquisitio		combination was accounted for as an acquisitio
» n. The date of the combination was 25 May 20		» n. The date of the combination was 25 May 20
» 15.		» 15.
	-+	Click here to enter data
	=	
» Page 141	<>	» Page 100
ROI		ROI FRS
» I FRS 102 Test		» 102 Test
	=	
» trading as FRS102	<>	» trading as FRS102
	=	
Notes to the Financial Statements for	<>	Notes to the Financial Statements for the F
» the Financial Year Ended 30 June 2024		» inancial Year Ended 31 December 2024
	=	
Click here to enter data	<>	
On 12 October 2014, BUSINESS COMBINATION 2 (GE		On 12 October 2014, BUSINESS COMBINATION 2 (GE

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(continued)

» NERAL DESCRIPTION 2) acquired 2% of the issued share capital of NAME OF ACQUIREE 2 (DESCRIPTION OF ACQUIREE 2), obtaining control.	=	» NERAL DESCRIPTION 2) acquired 2% of the issued share capital of NAME OF ACQUIREE 2 (DESCRIPTION OF ACQUIREE 2), obtaining control.
NAME OF ACQUIREE 2 contributed €256,400 revenue and €54,546 to the group's profit for the period between the date of acquisition and the balance sheet date.	<>	NAME OF ACQUIREE 2 contributed €256,400 revenue and €54,546 to the group's profit for the period between the date of acquisition and the balance sheet date.
The amounts recognised in respect of the identifiable assets acquired and liabilities assumed are as set out in the table below: Click here to enter data	=	The amounts recognised in respect of the identifiable assets acquired and liabilities assumed are as set out in the table below: Click here to enter data
» 2024	+ -	
» €		
Assets and liabilities acquired	<>	
Financial assets		
» 3,453		
Stocks		
» 1,564		
Tangible assets		
» 48,564		
Identifiable intangible assets		
» 4,153		
Financial liabilities		
» 34,534		
Contingent liability		
» 3,454		
Total identifiable assets		
» 95,722		
Goodwill		
» 34,543		
Total consideration		
» 130,26		
» 5		
Satisfied by:		
Cash		
» 3,345		
Equity instruments		
» 4,564		
Debt instruments		
» 4,564		
Contingent consideration arrangement		
» 3,453		
Settlement of pre-existing balance		
» 45,645		

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(continued)

Other		
» 43,534		
Total consideration transferred		
» 105,10		
» 5		
Cash flow analysis:		
Cash consideration		
» 34,563		
Less: cash and cash equivalent balances acquir		
» ed 34,543		
Net cash outflow arising on acquisition		
» 69,106		
<< double-click		<< double-click
» k to launch smart-table designer >>		» to launch smart-table designer >>
Click here to enter data	=	Click here to enter data
» Page 142	+-	
» ROI FR		
» S 102 Test		
» tradin		
» g as FRS102		
Notes to the Financial Statements for th		
» e Financial Year Ended 30 June 2024		
The useful life of goodwill is 50 years. SUPPO	=	The useful life of goodwill is 50 years. SUPPO
» RTING REASON FOR USEFUL LIFE OF GOODWILL		» RTING REASON FOR USEFUL LIFE OF GOODWILL
EXCEEDING 5 YEARS 2 PERIODS IN WHICH NEGATIVE		EXCEEDING 5 YEARS 2 PERIODS IN WHICH NEGATIVE
» GOODWILL WILL BE RECOGNISED IN		» GOODWILL WILL BE RECOGNISED IN
PROFIT OR LOSS 2 Description of nature of intan		PROFIT OR LOSS 2 Description of nature of intan
» gible assets included in goodwill on busined		» gible assets included in goodwill on busined
» d combination		» d combination
description of reason why intangible assets ar		description of reason why intangible assets ar
» e separated from goodwill on business combin		» e separated from goodwill on business combin
» ation		» ation
Click here to enter data		Click here to enter data
Group reconstruction		Group reconstruction
The names of the combining entities in the gro	<>	The names of the combining entities in the gro
» up reconstruction are NAME OF COMBINING SENT		» up reconstruction are NAME OF COMBINING SENT
» ITIES 2. The		» ITIES 2.
combination was accounted for as a merger. The		The combination was accounted for as a merger.
» date of the combination was 31 May 2015.		» The date of the combination was 31 May 2015
» .		» .
Click here to enter data	=	Click here to enter data
On , acquired -% of the issued share capital o		On , acquired -% of the issued share capital o
» f , obtaining control.		» f , obtaining control.
contributed €- revenue and €- to the group's p		contributed €- revenue and €- to the group's p
» rofit for the period between the date of acq		» rofit for the period between the date of acq
» uisition and the Balance		» uisition and the Balance
Sheet date.		Sheet date.
The amounts recognised in respect of the ident		The amounts recognised in respect of the ident
» ifiable assets acquired and liabilities assu		» ifiable assets acquired and liabilities assu
» med are as set out in the		» med are as set out in the
table below:		table below:

<< double-click » k to launch smart-table designer >>	<>	<< double-click » to launch smart-table designer >>
Click here to enter data On , acquired -% of the issued share capital o » f , obtaining control. contributed €- revenue and €- to the group's p » rofit for the period between the date of acq » uisition and the Balance Sheet date. The amounts recognised in respect of the ident » ifiable assets acquired and liabilities assu » med are as set out in the table below:	=	Click here to enter data On , acquired -% of the issued share capital o » f , obtaining control. contributed €- revenue and €- to the group's p » rofit for the period between the date of acq » uisition and the Balance Sheet date. The amounts recognised in respect of the ident » ifiable assets acquired and liabilities assu » med are as set out in the table below:
<< double-click » k to launch smart-table designer >>	<>	<< double-click » to launch smart-table designer >>
		» Page 101 ROI FRS » 102 Test trading » as FRS102 Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Click here to enter data On , acquired -% of the issued share capital o » f , obtaining control. contributed €- revenue and €- to the group's p » rofit for the period between the date of acq » uisition and the Balance Sheet date. The amounts recognised in respect of the ident » ifiable assets acquired and liabilities assu » med are as set out in the table below:	=	Click here to enter data On , acquired -% of the issued share capital o » f , obtaining control. contributed €- revenue and €- to the group's p » rofit for the period between the date of acq » uisition and the Balance Sheet date. The amounts recognised in respect of the ident » ifiable assets acquired and liabilities assu » med are as set out in the table below:
» Page 143 ROI FR » S 102 Test tradin » g as FRS102 Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	+-	
<< double-click » k to launch smart-table designer >>	<>	<< double-click » to launch smart-table designer >>
Click here to enter data On , acquired -% of the issued share capital o » f , obtaining control. contributed €- revenue and €- to the group's p » rofit for the period between the date of acq » uisition and the Balance	=	Click here to enter data On , acquired -% of the issued share capital o » f , obtaining control. contributed €- revenue and €- to the group's p » rofit for the period between the date of acq » uisition and the Balance

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Sheet date. The amounts recognised in respect of the ident » ifiable assets acquired and liabilities assu » med are as set out in the table below:		Sheet date. The amounts recognised in respect of the ident » ifiable assets acquired and liabilities assu » med are as set out in the table below:	
<< double-click » k to launch smart-table designer >>	<>	<< double-click » to launch smart-table designer >>	
Click here to enter data On , acquired -% of the issued share capital o » f , obtaining control. contributed €- revenue and €- to the group's p » rofit for the period between the date of acq » uisition and the Balance Sheet date. The amounts recognised in respect of the ident » ifiable assets acquired and liabilities assu » med are as set out in the table below:	=	Click here to enter data On , acquired -% of the issued share capital o » f , obtaining control. contributed €- revenue and €- to the group's p » rofit for the period between the date of acq » uisition and the Balance Sheet date. The amounts recognised in respect of the ident » ifiable assets acquired and liabilities assu » med are as set out in the table below:	
<< double-click » k to launch smart-table designer >>	<>	<< double-click » to launch smart-table designer >>	
Click here to enter data On , acquired -% of the issued share capital o » f , obtaining control. contributed €- revenue and €- to the group's p » rofit for the period between the date of acq » uisition and the Balance Sheet date. The amounts recognised in respect of the ident » ifiable assets acquired and liabilities assu » med are as set out in the table below:	=	Click here to enter data On , acquired -% of the issued share capital o » f , obtaining control. contributed €- revenue and €- to the group's p » rofit for the period between the date of acq » uisition and the Balance Sheet date. The amounts recognised in respect of the ident » ifiable assets acquired and liabilities assu » med are as set out in the table below:	
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Click here to enter data	=	Click here to enter data	
» Page 144 ROI	<>	» Page 102 ROI	
» FRS 102 Test		» FRS 102 Test	
	=		
» ing as FRS102	<>	» ding as FRS102	
	=		
Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024	
On , acquired -% of the issued share capital o » f , obtaining control. contributed €- revenue and €- to the group's p » rofit for the period between the date of acq » uisition and the Balance Sheet date. The amounts recognised in respect of the ident	=	On , acquired -% of the issued share capital o » f , obtaining control. contributed €- revenue and €- to the group's p » rofit for the period between the date of acq » uisition and the Balance Sheet date. The amounts recognised in respect of the ident	

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» ifiable assets acquired and liabilities assu » med are as set out in the table below:	<>	» ifiable assets acquired and liabilities assu » med are as set out in the table below:
<< double-click » ck to launch smart-table designer >>	<>	<< double-click » to launch smart-table designer >>
Click here to enter data On , acquired -% of the issued share capital o » f , obtaining control. contributed €- revenue and €- to the group's p » rofit for the period between the date of acq » uisition and the Balance Sheet date. The amounts recognised in respect of the ident » ifiable assets acquired and liabilities assu » med are as set out in the table below:	=	Click here to enter data On , acquired -% of the issued share capital o » f , obtaining control. contributed €- revenue and €- to the group's p » rofit for the period between the date of acq » uisition and the Balance Sheet date. The amounts recognised in respect of the ident » ifiable assets acquired and liabilities assu » med are as set out in the table below:
<< double-click » ck to launch smart-table designer >>	<>	<< double-click » to launch smart-table designer >>
	=	
19 Disposals	<>	19 Disposals
Click here to enter data	=	Click here to enter data
On 1 July 2021, the group disposed of its inte » rest in Advice from Public Health England is » to:. The gain/(loss) on disposal of Advice from Public Health England » is to: was €123,123. Advice from Public Heal » th England is to: contributed €123,123 to the group profit/(loss »).	<>	On 1 July 2021, the group disposed of its inte » rest in Advice from Public Health England is » to:. The gain/(loss) on disposal of Advice from Public Health Engla » nd is to: was €123,123. Advice from Public H » ealth England is to: contributed €123,123 to the group profit/(» loss).
Click here to enter data	=	Click here to enter data
On 9 July 2021, the group disposed of its inte » rest in Advice from. The gain/(loss) on disp » osal of Advice from was €123,123. Advice from contributed €12,323 to t » he group profit/(loss).	<>	On 9 July 2021, the group disposed of its inte » rest in Advice from. The gain/(loss) on disp » osal of Advice from was €123,123. Advice from contributed €12,323 » to the group profit/(loss).
	=	
20 Binding sale agreements	<>	20 Binding sale agreements
Click here to enter data	=	Click here to enter data
BINDING SALE AGREEMENT DESCRIPTION OF FACTS AN » D CIRCUMSTANCES OF SALE The carrying amount of the assets is €54,678.	<>	BINDING SALE AGREEMENT DESCRIPTION OF FACTS AN » D CIRCUMSTANCES OF SALE The carrying amount of the assets is €54,678.
	=	
» Page 145	<>	» Page 103
» OI FRS 102 Test		» FRS 102 Test
	=	
» rading as FRS102	<>	» ng as FRS102
	=	
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024

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»		
»	Carrying	
»		
»	amount	
»		
»	€	
»	Tangible assets	
»		
»	1,514	
»	Stocks	
»		
»	6,456	
»	Trade debtors	
»		
»	5,654	
»	Bank balances and cash	
»		
»	45,645	
»	Other assets	
»		
»	5,665	
»	Trade creditors	
»		
»	4,545	
»	Current tax liability	
»		
»	4,545	
»	Bank overdraft	
»		
»	3,434	
»	Retirement benefit obligation	
»		
»	3,453	
»	Other liabilities	
»		
»	4,564	
»	Attributable goodwill	
»		
»	34,534	
»		
»	120,009	
	=	
<< double-click to launch smart-table designer >>		<< double-click to launch smart-table designer >>
	=	
21 Other financial assets	<>	21 Other financial assets
» Group		» Group
		Comp

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» Company		» any	
» 2024 2023		» 024 2023 2024	2
» 2024 2023		» 2023	
» € €		» € €	€
» € €		» €	
Non-current financial assets	=	Non-current financial assets	
Derivatives used for hedging	<>	Derivatives used for hedging	
» 204 340		» 204 340	68
» 68 136		» 136	
Derivatives not used for hedging		Derivatives not used for hedging	
» 930 1,550		» 930 1,550	310
» 310 620		» 620	
Financial assets at fair value through profit and loss		Financial assets at fair value through profit and loss	1
» 1,089 1,815		» ,089 1,815	363
» 363 726		» 726	
Financial assets at amortised cost		Financial assets at amortised cost	1
» 1,467 2,445		» ,467 2,445	489
» 489 978		» 978	
Financial assets at cost less impairment	=	Financial assets at cost less impairment	
» 690 1,150	<>	» 690 1,150	230
» 230 460		» 460	
	=		
» 4,380 7,300	<>	» ,380 7,300	4
» 1,460 2,920		» 2,920	1,460
	=		
» Page 146	<>		
» FRS 102 Test			
» ding as FRS102			
Notes to the Financial Statements for th			
e Financial Year Ended 30 June 2024			
» Group Company		» Group Comp	
» 2024 2023 2024		» 024 2023 2024	2
» 2023		» 2023	
» € € €		» € €	€
» €		» €	
Current financial assets	=	Current financial assets	
Derivatives used for hedging	<>	Derivatives used for hedging	4
» 4,761 7,935 1,587		» ,761 7,935	1,587
» 3,174		» 3,174	
Derivatives not used for hedging		Derivatives not used for hedging	

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(continued)

» 834 1,390 278	» 834 1,390 278
» 556	» 556
Financial assets at fair value through profit and loss	Financial assets at fair value through profit and loss 1
» 1,608 2,680 536	» ,608 2,680 536
» 1,072	» 1,072
Financial assets at amortised cost	Financial assets at amortised cost 1
» 1,407 2,345 469	» ,407 2,345 469
» 938	» 938
Financial assets at cost less impairment	= Financial assets at cost less impairment
» 537 895 179	» 537 895 179
» 358	» 358
	=
» 9,147 15,245 3,049	» ,147 15,245 3,049
» 6,098	» 6,098
	=
22 Stocks	<> 22 Stocks
	» Page 104 ROI FRS 1
	» 02 Test trading a
	» s FRS102 Notes to the Financial Statements for the F
	» inancial Year Ended 31 December 2024
» Group Company	» p Company Grou
» 2024 2023 2024	» 2023 2024 2024
» 2023	» 2023
» € € €	» € € €
» €	» €
Raw materials and consumables	Raw materials and consumables 693
» 693 1,155 231	» 1,155 231
» 462	» 462
Merchandise	Merchandise 78
» 78 130 26	» 130 26
» 52	» 52
Production supplies	Production supplies 339
» 339 565 113	» 565 113
» 226	» 226
Work in progress	Work in progress 1,032
» 1,032 1,720 344	» 1,720 344
» 688	» 688
Finished goods and goods for resale	Finished goods and goods for resale 222
» 222 370 74	» 370 74
» 148	

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(continued)

		» 148	
Other inventories		Other inventories	1,638
» 1,638 2,730 546		» 2,730 546	
» 1,092		» 1,092	
	=		
	<>		4,002
» 4,002 6,670 1,334		» 6,670 1,334	
» 2,668		» 2,668	
	=		
Group		Group	
Click here to enter data		Click here to enter data	
Impairment of stocks		Impairment of stocks	
The amount of impairment loss included in prof	<>	The amount of impairment loss included in prof	
» it or loss is €3,453 (2023 - €45,645). The a		» it or loss is €3,453 (2023 - €45,645). The a	
» mount of impairment loss		» mount of impairment	
included in other comprehensive income is €4,8		loss included in other comprehensive income is	
» 46 (2023 - €34,534). The impairment loss is		» €4,846 (2023 - €34,534). The impairment los	
» included in GROUP		» s is included in	
LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLU		GROUP LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE	
» DED. The amount of reversal of impairment		» INCLUDED. The amount of reversal of	
recognised in profit or loss is €4,454 (2023 -		impairment recognised in profit or loss is €4,	
» €34,543). The amount of reversal of impairm		» 454 (2023 - €34,543). The amount of reversal	
» ent recognised in other		» of impairment	
comprehensive income is €34,543 (2023 - €3,256		recognised in other comprehensive income is €3	
»). The reversal of impairment is included in		» 4,543 (2023 - €3,256). The reversal of impai	
» GROUP LINE ITEM		» rment is included in	
IN WHICH IMPAIRMENT LOSSES ARE		GROUP LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE	
» REVERSED.DESCRPTIONS OF THE EVENTS		» REVERSED.DESCRPTIONS OF THE	
» AND			
CIRCUMSTANCES THAT LED TO THE RECOGNISATION OR		EVENTS AND CIRCUMSTANCES THAT LED T	
» REVERSAL OF IMPAIRMENT LOSS		» O THE RECOGNISATION OR REVERSAL	
		» OF	
		IMPAIRMENT LOSS	
	=		
Click here to enter data		Click here to enter data	
The carrying amount of stocks pledged as secur		The carrying amount of stocks pledged as secur	
» ity for liabilities amounted to €34,344 (202		» ity for liabilities amounted to €34,344 (202	
» 3 - €34,534).		» 3 - €34,534).	
	+ -		
» Page 147			
» RS 102 Test			
» ng as FRS102			
» Notes to the Financial Statements for			
» the Financial Year Ended 30 June 2024			
	=		
Company		Company	
Click here to enter data		Click here to enter data	
Impairment of stocks		Impairment of stocks	
The amount of impairment loss included in prof	<>	The amount of impairment loss included in prof	
» it or loss is €7,878 (2023 - €34,545). The a		» it or loss is €7,878 (2023 - €34,545). The a	
» mount of impairment loss		» mount of impairment	
included in other comprehensive income is €34,		loss included in other comprehensive income is	

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(continued)

» 344 (2023 - €34,578). The impairment loss is » included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLUDED. » The amount of reversal of impairment recogni » sed in profit or loss is €454,664 (2023 - €453,434). » The amount of reversal of impairment recogni » sed in other comprehensive income is €6,454 (2023 - €34,534 »). The reversal of impairment is included in » LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERD.DESCRPTION » S OF THE EVENTS AND CIRCUMSTANCES THAT LED TO THE RECOGNISATION OR REVERSAL OF I » MPAIRMENT LOSS	» €34,344 (2023 - €34,578). The impairment lo » ss is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLU » DED. The amount of reversal of impairment recognised in profit or loss is €454,664 (2023 » - €453,434). The amount of reversal of impa » irment recognised in other comprehensive income is €6,454 (2023 - € » 34,534). The reversal of impairment is inclu » ded in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REV » ERD.DESCRPTIONS OF THE EVENTS » AND CIRCUMSTANCES THAT LED TO THE RECOGNISATION OR » REVERSAL OF IMPAIRMENT LOSS
Click here to enter data The carrying amount of stocks pledged as secur » ity for liabilities amounted to €4,546 (2023 » - €5,343).	= Click here to enter data The carrying amount of stocks pledged as secur » ity for liabilities amounted to €4,546 (2023 » - €5,343).
	<> Page » 105 ROI F » RS 102 Test tradi » ng as FRS102 Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
23 Debtors	23 Debtors
Click here to enter data	= Click here to enter data
» Group Company » 2024 2023 2024 » 2023 Note » € € € » €	<> » Group Company » 2024 2023 2024 20 » 23 Note » € € € €
	=
Trade debtors 1 » 3,620 22,700 4,540 » 9,080 Amounts owed by related parties 43 » 6,210 10,350 2,070 » 4,140 Other debtors » 5,802 9,670 1,934 » 3,868 Prepayments » 4,866 8,110 1,622 » 3,244	<> Trade debtors » 13,620 22,700 4,540 9,0 » 80 Amounts owed by related parties 43 » 6,210 10,350 2,070 4,1 » 40 Other debtors » 5,802 9,670 1,934 3,8 » 68 Prepayments » 4,866 8,110 1,622 3,2 » 44

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(continued)

Accrued income					Accrued income				
» 4,995	8,325	1,665			» 4,995	8,325	1,665	3,3	
»	3,330				» 30				
Called up share capital not paid					Called up share capital not paid				
» 5,928	9,880	1,976			» 5,928	9,880	1,976	3,9	
»	3,952				» 52				
Gross amount due from customers for contract work					Gross amount due from customers for contract work				
» 3,150	5,250	1,050			» 3,150	5,250	1,050	2,1	
»	2,100				» 00				
Finance lease receivables		34			Finance lease receivables		34		
» 2,061	3,435	687			» 2,061	3,435	687	1,3	
»	1,374				» 74				
Deferred tax assets		13			Deferred tax assets		13		
» 1,164	1,940	388			» 1,164	1,940	388	7	
»	776				» 76				
Income tax asset		13			Income tax asset		13		
» 6,651	11,085	2,217			» 6,651	11,085	2,217	4,4	
»	4,434				» 34				
				=					
			5	<>					
» 4,447	90,745	18,149			» 54,447	90,745	18,149	36,2	
»	36,298				» 98				
				=					
Less non-current portion			(2	<>					
» 5,728)	(42,880)	(8,576)							
»	(17,152)								
			2						
» 8,719	47,865	9,573			» 54,447	90,745	18,149	36,2	
»	19,146				» 98				
» Page 148									
» RS 102 Test			ROI F						
» ng as FRS102			tradi						
Notes to the Financial Statements for									
» the Financial Year Ended 30 June 2024									
» Group		Company			» Group		Company		
» 2024	2023	2024			» 2024	2023	2024	20	
» 2023					» 23				
Current		Note			Current		Note		
» €	€	€			» €	€	€	€	
» €									
				=					
Trade debtors				<>	Trade debtors				
» 4,665	7,775	1,555	3		» 4,665	7,775	1,555	3,1	
» ,110					» 10				
Amounts owed by related									

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(continued)

parties		43			Amounts owed by related parties		43		
» 5,184	8,640		1,728	3	» 5,184	8,640		1,728	3,4
» ,456					» 56				
Other debtors					Other debtors				
» 1,944	3,240		648	1	» 1,944	3,240		648	1,2
» ,296					» 96				
Prepayments					Prepayments				
» 435	725		145		» 435	725		145	2
» 290					» 90				
Accrued income					Accrued income				
» 201	335		67		» 201	335		67	1
» 134					» 34				
Called up share capital not paid					Called up share capital not paid				
» 5,553	9,255		1,851	3	» 5,553	9,255		1,851	3,7
» ,702					» 02				
Gross amount due from customers for contract work					Gross amount due from customers for contract work				
» 2,940	4,900		980	1	» 2,940	4,900		980	1,9
» ,960					» 60				
Finance lease receivables		34			Finance lease receivables		34		
» 1,023	1,705		341		» 1,023	1,705		341	6
» 682					» 82				
Deferred tax assets		13			Deferred tax assets		13		
» 123	205		41		» 123	205		41	82
» 82									
Income tax asset		13			Income tax asset		13		
» 6,651	11,085		2,217	4	» 6,651	11,085		2,217	4,4
» ,434					» 34				
					=				
					<>				
» 8,719	47,865		9,573	2	» 28,719	47,865		9,573	19,1
» ,146				19	» 46				
» Group			Company		» Group			Company	
» 2024	2023		2024		» 2024	2023		2024	20
» 2023					» 23				
Non-current		Note			Non-current		Note		
» €	€		€		» €	€		€	€
» €									
					=				
					<>				
Trade debtors					Trade debtors				
» 8,955	14,925		2,985	5	» 8,955	14,925		2,985	5,9
» ,970					» 70				
					» Page 106				
					» RS 102 Test				ROI F
					» ng as FRS102				tradi
					Notes to the Financial Statements for the F				

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(continued)

Details of non-current trade and other debtors Click here to enter data Group		Details of non-current trade and other debtors Click here to enter data Group
€4,564 (2023 - €45,343) of GROUP NON CURRENT T » RADE AND OTER RRECEIVABLES is classified as » non current. GROUP	<>	€4,564 (2023 - €45,343) of GROUP NON CURRENT T » RADE AND OTER RRECEIVABLES is classified as non current. GROUP
DETAILS OF NON CURRENT ELEMENT Company	=	DETAILS OF NON CURRENT ELEMENT Company
€34,535 (2023 - €34,534) of NON CURRENT TRADE » AND OTHER RECEIVABLES is classified as non-c » urrent. DETAILS OF NON CURRENT ELEMENT	<>	€34,535 (2023 - €34,534) of NON CURRENT TRADE » AND OTHER RECEIVABLES is classified as non-current. DETAILS OF NON CURRENT ELEMENT
	=	
24 Current asset investments	<>	24 Current asset investments
	=	
» Group » Company » 2024 2023 2024 » 2023 » € € » € € Shares in group undertakings » 57 95 » 19 38 Own shares » 1,143 1,905 381 » 762 Other investments » 501 835 167 » 334	<>	» Group Company » 2024 » 2023 2024 » 2023 » € € € » € Shares in group undertakings » 57 95 19 » 38 Own shares 1,143 » 1,905 381 » 762 Other investments 501 » 835 167 » 334
	=	
» 1,701 2,835 567 » 1,134	<>	» 1,701 » 2,835 567 » 1,134
Listed investments Click here to enter data	=	Listed investments Click here to enter data
Investments having a net book value of €34,324 » (30 June 2023 - €234,324) are listed on a r » ecognised stock exchange and had a market value of €32,323 at » the end of the year (30 June 2023 - €23,423) » .	<>	Investments having a net book value of €34,324 » (31 December 2023 - €234,324) are listed on » a recognised stock exchange and had a market value of €32,323 at » the end of the year (31 December 2023 - €23, » 423).
	=	
25 Cash and cash equivalents Click here to enter data	<>	25 Cash and cash equivalents Click here to enter data
	<>	

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			ROI F		
» RS 102 Test			tradi		
» ng as FRS102					
Notes to the Financial Statements for th					
» e Financial Year Ended 30 June 2024					
» Group			» Group		
» any			Company		
			2024		
» 2024			2023		
» 2023			2024		
» €			€		
» €			€		
Cash on hand			Cash on hand		
» 705			» 1,175		
» 470			» 235		
Cash at bank			Cash at bank		
» 1,257			» 2,095		
» 838			» 419		
Short-term deposits			» 838		
» 1,002			Short-term deposits		
» 668			» 1,002		
Other cash and cash equivalents			» 1,670		
» 267			» 334		
» 178			» 668		
			Other cash and cash equivalents		
			» 267		
			» 445		
			» 178		
			=		
» 3,231			<>		
» 2,154			» 5,385		
			» 3,231		
			» 2,154		
			=		
Bank overdrafts			<>		
» 10,122			Bank overdrafts		
» (516,870)			» 2)		
» (506,748)			» (516,870)		
			» (3,374)		
			» (506,748)		
			=		
Cash and cash equivalents in			Cash and cash equivalents in		
statement of cash flows			statement of cash flows		
» (6,891)			» (6,891)		
» (511,485)			» (511,485)		
» (504,594)			» (2,297)		
			» (504,594)		
			=		
			-+		
			» Page 108		
			ROI FRS 102		
			» Test		
			trading as		
			» FRS102		
			Notes to the Financial Statements for the F		
			» inancial Year Ended 31 December 2024		
Balances held by the group that are not availa			=		
» ble for use by the group			Balances held by the group that are not availa		
			» ble for use by the group		

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» 2024	<>	» 2024
» 2023		» 2023
» €		» €
» €		» €
	=	
Balances held by the group that are not available for use by the group 32,432	<>	Balances held by the group that are not available for use by the group 32,432
» 34,534		» 34,534
Click here to enter data	=	Click here to enter data
CASH AND CASH EQUIVALENT BALANCES HELD BY THE GROUP THAT ARE NOT AVAILABLE FOR THE USE BY THE GROUP	<>	CASH AND CASH EQUIVALENT BALANCES HELD BY THE GROUP THAT ARE NOT AVAILABLE FOR THE USE BY THE GROUP
	=	
Balances held by the company that are not available for use by the company		Balances held by the company that are not available for use by the company
» 2024	<>	» 2024
» 2023		» 2023
» €		» €
» €		» €
	=	
Balances held by the company that are not available for use by the company 78,787	<>	Balances held by the company that are not available for use by the company
» 787,678		» 78,787
		» 787,678
Click here to enter data	=	Click here to enter data
DESCRIPTION OF CASH AND CASH FLOW EQUIVALENT BALANCES HELD BY THE COMPANY THAT ARE NOT AVAILABLE FOR USE BY THE COMPANY		DESCRIPTION OF CASH AND CASH FLOW EQUIVALENT BALANCES HELD BY THE COMPANY THAT ARE NOT AVAILABLE FOR USE BY THE COMPANY
» Page 151	+ -	
» 102 Test		
» as FRS102		
» Notes to the Financial Statements for the Financial Year Ended 30 June 2024		
Non-cash transactions excluded from the consolidated cash flow statement	=	Non-cash transactions excluded from the consolidated cash flow statement
» 2024	<>	» 2024
» 2023		» 2023
» €		» €
» €		» €
Cost of new property plant and equipment acquired under finance leases 45,645		

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» 34,345 Conversion of debt to equity » 345,345 » 334,534 ADDITIONAL NON CASH TRANSACTIONS EXCLUDED FROM » THE CASH FLOW STATEMENT GROUP » 234,234 » 324,234		
Click here to enter data	=	Click here to enter data
GROUP DESCRIPTION OF NON-CASH TRA » NSACTION EXCLUDED FROM THE CASH » FLOW	<>	GROUP DESCRIPTION OF NON-CASH TRANSACTIONS » ON EXCLUDED FROM THE » CASH FLOW
STATEMENT Non-cash transactions excluded from the cash flow statement	=	STATEMENT Non-cash transactions excluded from the cash flow statement
» 2024 » 2023 » € » € Cost of new property plant and equipment acquired under finance leases » 343,453 » 3,534 Conversion of debt to equity » 3,434 » 3,433 ADDITIONAL NON CASH TRANSACTIONS EXCLUDED FROM » THE CASH FLOW STATEMENT » 89,342 » 23,423	<>	» 2024 » 2023 » € » €
Click here to enter data	=	Click here to enter data
DESCRIPTIONS OF NON-CASH		DESCRIPTIONS OF NON-CASH
26 Creditors: amounts falling due within one year » ear » Group Company » 2024 2023 2024 » 2023 » Note » € € » € Loans and borrowings 33 122, » 109 203,515 40,703 » 81,406	<>	26 Creditors: amounts falling due within one year » year » Group Company » ny » 2024 2023 2024 » 2023 » Note » € € » € Loans and borrowings 33 122, » 109 203,515 40,703 » 81,406
		Page » 109 ROI

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»	€	€	€		
»	€				
Other taxes				1	
» 2,906	21,510		4,302		
» 8,604					
Outstanding defined					
contribution pension costs				1	
» 4,055	23,425		4,685		
» 9,370					
Other payables				1	
» 3,305	22,175		4,435		
» 8,870					
Accrued expenses					
» 5,442	9,070		1,814		
» 3,628					
Income tax liability		13		2	
» 6,979	44,965		8,993		
» 17,986					
Other current financial					
liabilities				3	
» 2,274	53,790		10,758		
» 21,516					
Deferred income				1	
» 1,457	19,095		3,819		
» 7,638					
Dividends payable		37		1	
» 2,177	20,295		4,059		
» 8,118					
Gross amount due to					
customers for contract work					
» 2,538	4,230		846		
» 1,692					
Non-equity called-up share					
capital				2	
» 3,106	38,510		7,702		
» 15,404					
				=	
				37	<>
» 1,538	619,230		123,846		
» 247,692					
				=	
27 Creditors: amounts falling due after more t				<>	27 Creditors: amounts falling due after more
» han one year					» than one year
» Group			Company		» Group
» 2024	2023		2024		» 2024
» 2023					» 023
		Note			Note
» €	€		€		» €
» €					€
Loans and borrowings		33		22	Loans and borrowings
					33

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» 1,736	869,560	73,912		» 221,736	869,560	73,912	647,
» 647,824				» 824			
Deferred income				Deferred income			
» 6,288	10,480	2,096		» 6,288	10,480	2,096	4,
» 4,192				» 192			
Other non-current financial liabilities			1	Other financial liabilities			
» 5,528	25,880	5,176		» 15,528	25,880	5,176	10,
» 10,352				» 352			
Accruals				Accruals			
» 3,978	6,630	1,326		» 3,978	6,630	1,326	2,
» 2,652				» 652			
Non-equity called-up share capital				Non-equity called-up share capital			
» 2,775	4,625	925		» 2,775	4,625	925	1,
» 1,850				» 850			
			=				
		25	<>				
» 0,305	917,175	83,435		» 250,305	917,175	83,435	666,
» 666,870				» 870			
			=				
» Page 153			<>	» Page 110			
	RO				ROI		
» I FRS 102 Test				» FRS 102 Test			
			=				
	tr		<>		trad		
» ading as FRS102				» ing as FRS102			
			=				
Notes to the Financial Statements for the Financial Year Ended 30 June 2024			<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024			
			=				
28 Provisions for liabilities			<>	28 Provisions for liabilities			
			=				
Group				Group			
Click here to enter data				Click here to enter data			
» Legal Onerous E			<>	» Legal Onerous			
» mployee				» Employee			
» es proceedings contracts Warranti				» ties proceedings contract			
» benefits Bad debts				» s benefits			
» € € €				» €			€
» € €				» €			€
At 1 July 2023 (43,4							
» 30) (435,435) (443,534)							
» (43,543) (43,543)							
Additional provisions (435,4							
» 35) (43,543) (34,534)							
» (43,543) (43,435)							
Increase (decrease) in existing							

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provisions (34,5		
» 43) (435,435) (43,543)		
» (43,543) (43,543)		
Increase (decrease) through business combinations (43,5		
» 43) (543,543) (543,543)		
» (4,343) (4,564)		
Decrease (increase) through disposals (43,5		
» 43) (43,543) (43,543)		
» (4,565) (4,343)		
Provisions used (534,5		
» 43) (435,435) (43,543)		
» (543,543) (4,565)		
Unused provision reversed (543,5		
» 43) (456,454) (435,435)		
» (43,543) (45,645)		
Increase (decrease) due to passage of time or unwinding of discount (543,5		
» 43) (345,343) (43,543)		
» (43,543) (5,435)		
Increase (decrease) due to change in discount rate (43,5		
» 43) (43,543) (43,543)		
» (5,443) (4,565)		
Increase (decrease) due to foreign exchange differences (543,5		
» 43) (43,543) (43,543)		
» (43,543) (4,565)		
Increase (decrease) from transfers and other changes (43,5		
» 43) (34,534) (43,543)		
» (43,543) (5,435)		
	=	
At 30 June 2024 (2,852, <>		
» 752) (2,860,351) (1,761,847)		
» (862,695) (209,638)		
Out of balance to Provisions for liabilities category - current (2,877,		Out of balance to Provisions for liabilities category - current (25,
» 991) (2,893,108) (1,767,739)		» 239) (32,757) (5,892
» (873,387) (239,956)		») (10,692)
	=	
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Notes to the Financial Statements for		

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» the Financial Year Ended 30 June 2024							
» er		Oth		»		Other	
» ions Total		Deferred tax provis		» bts		Deferred tax provisions	
»		€		»		€	
» €		€		»		€	
At 1 July 2023							
»		(43)		(43,			
» 543)		(1,053,071)					
Additional provisions							
»		(5,435)		(43,			
» 543)		(649,468)					
Increase (decrease) in existing provisions							
»		(4,345)		(34,			
» 345)		(639,297)					
Increase (decrease) through business combinati							
» ons		(6,554)		(3,			
» 454)		(1,149,544)					
Decrease (increase) through disposals							
»		(45,654)		(3,			
» 453)		(188,644)					
Provisions used							
»		(4,565)		(34,			
» 545)		(1,600,739)					
Unused provision reversed							
»		(45,654)		(34,			
» 534)		(1,604,808)					
Increase (decrease) due to passage of time or							
» unwinding							
of discount							
»		(45,654)		(34,			
» 543)		(1,061,604)					
Increase (decrease) due to change in discount							
» rate		(43,543)		(3,			
» 454)		(187,634)					
Increase (decrease) due to foreign exchange di							
» fferences		(435,435)		(4,			
» 354)		(1,118,526)					
Increase (decrease) from transfers and other c							
» hanges		(43,435)		(3,			
» 543)		(217,576)					
				=			
At 30 June 2024				<>			
»		(680,317)		(243,			
» 311)		(9,470,911)					
Out of balance to Provisions for liabilities c				Out of balance to Provisions for			
» ategory -							
current							
				liabilities category - current (30,			

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» (689,023) (251,		» 318) (8,706) (7,917
» 228) (9,592,432)		») (121,521)
	=	
<< double-click to launch smart-table designer >>	<>	<< double-click to launch smart-table designer >>
Nature and timing of resulting payments	=	Nature and timing of resulting payments
GROUP BRIEF DESCRIPTION OF NATURE OF OBLIGATION » NS AND EXPECTED AMOUNT AND TIMING OF ANY RESULTING PAYMENTS	<>	GROUP BRIEF DESCRIPTION OF NATURE OF OBLIGATION » NS AND EXPECTED AMOUNT AND TIMING OF ANY RESULTING PAYMENTS
Indication of uncertainties Uncertainties about the amount and timing of outflows Description of expected reimbursement Description of any expected reimbursement Amount of expected reimbursement	=	Indication of uncertainties Uncertainties about the amount and timing of outflows Description of expected reimbursement Description of any expected reimbursement Amount of expected reimbursement
» Page 155 » I FRS 102 Test » adding as FRS102 Notes to the Financial Statements for the Financial Year Ended 30 June 2024	+ -	
The amount of any expected reimbursement for a provision is €3,000. Amount of any asset recognised for expected reimbursement The amount of any asset recognised for expected reimbursement for a provision is €1,500.	=	The amount of any expected reimbursement for a provision is €3,000. Amount of any asset recognised for expected reimbursement The amount of any asset recognised for expected reimbursement for a provision is €1,500.
	- +	» ge 111 » FRS 102 Test » ing as FRS102 Notes to the Financial Statements for the Financial Year Ended 31 December 2024
Company Click here to enter data	=	Company Click here to enter data
» Legal Onerous E » employee » es proceedings contracts Warranties » enefits Bad debts » € € € » € € At 1 July 2023 16,8 » 26 21,838 (34,543) (» 34,534) 20,212 Additional provisions (5,6	<>	» Legal Onerous » Employee » ties proceedings Warranties » ts benefits contracts » € € » € €

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» 56) (2,343) (34,534)		
» (6,666) (34,534)		
Increase (decrease) in existing provisions (34,5		
» 34) (4,345) (8,765) (
» 34,534) (34,534)		
Increase (decrease) through business combinations (4,5		
» 64) (4,565) (5,678)		
» (6,789) (3,454)		
Decrease (increase) through disposals (4,5		
» 67) (5,678) (6,785)		
» (4,567) (3,455)		
Provisions used (4,5		
» 67) (23,423) (3,433)		
» (4,444) (4,444)		
Unused provision reversed (3,4		
» 34) (4,565) (34,453) (
» 34,534) (4,533)		
Increase (decrease) due to passage of time or unwinding of discount (23,4		
» 23) (3,443) (4,565)		
» (3,456) (4,565)		
Increase (decrease) due to change in discount rate (5,6		
» 78) (3,456) (5,678)		
» (5,678) (6,789)		
Increase (decrease) due to foreign exchange differences (5,6		
» 78) (4,567) (4,534)		
» (5,555) (5,555)		
Increase (decrease) from transfers and other changes (5,5		
» 55) (3,453) (67,567)		
» (6,666) (7,777)		
	=	
At 30 June 2024 (80,8	<>	
» 30) (38,000) (210,535)		
» (147,423) (89,428)		
Out of balance to Provisions for liabilities category - current (89,2		Out of balance to Provisions for liabilities category - current (8
» 43) (48,919) (212,499)		» ,413) (10,919) (1,96
» (150,987) (99,534)		» 4) (3,564)
	=	
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» Page 156		
» ROI FRS 102 Test		

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» rading as FRS102 Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	t	
» » er	Oth	» » r
» » ions Total » » € €	Deferred tax provis €	» » bts » Total » € €
At 1 July 2023 » » 278 881 Additional provisions » » 534) (175,033) Increase (decrease) in existing provisions » » 543) (185,690) Increase (decrease) through business combinati » ons » 234) (31,962) Decrease (increase) through disposals » » 345) (31,964) Provisions used » » 443) (47,208) Unused provision reversed » » 565) (120,627) Increase (decrease) due to passage of time or » unwinding of discount » » 534) (77,440) Increase (decrease) due to change in discount » rate » 789) (38,635) Increase (decrease) due to foreign exchange di » fferences » 543) (65,987) Increase (decrease) from transfers and other c » hanges » 444) (130,005)	5, (34, (34, (1, (2, (3, (4, (34, (6, (34, (34,	Bad de provisions € €
At 30 June 2024 » » 696) (903,670)	= <>	

(continued)

Out of balance to Provisions for liabilities c » ategory - current » (184,660) (158, » 335) (944,177)		Out of balance to Provisions for liabilities category - current (10 » ,106) (2,902) » 9) (40,507)
	=	
<< double-click to launc » h smart-table designer >>	<>	<< double-click to launch smar » t-table designer >>
Nature and timing of resulting payments PROVISIONS - DESCRIPTION OF NATURE OF OBLIGATI » ONS Indication of uncertainties INDICATION OF UNCERTAINTIES ABOUT THE AMOUNT A » ND THE TIMING OF OUTFLOWS Description of expected reimbursement	=	Nature and timing of resulting payments PROVISIONS - DESCRIPTION OF NATURE OF OBLIGATI » ONS Indication of uncertainties INDICATION OF UNCERTAINTIES ABOUT THE AMOUNT A » ND THE TIMING OF OUTFLOWS Description of expected reimbursement
AMOUNT OF ANY EXPECTED REIMBURSEMENT, STATING » THE AMOUNT OF ANY ASSET THAT HAS BEEN RECOGNISED FOR THAT EXPECTED REIMBURSEM » T	<>	AMOUNT OF ANY EXPECTED REIMBURSEMENT, STATING » THE AMOUNT OF ANY ASSET THAT HAS BEEN RECOGNISED FOR THAT EXPECTED REIMBURS » EMENT
Amount of expected reimbursement	=	Amount of expected reimbursement
» Page 157 ROI FRS 102 Tes » t trading as FRS1 » 02 Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	+ -	
The amount of any expected reimbursement for a » provision is €1,500. Amount of any asset recognised for expected re » imbursement The amount of any asset recognised for expecte » d reimbursement for a provision is €34,500.	=	The amount of any expected reimbursement for a » provision is €1,500. Amount of any asset recognised for expected re » imbursement The amount of any asset recognised for expecte » d reimbursement for a provision is €34,500.
Pag » e 158 » ROI FRS 102 Test	<>	» Page 112 ROI FRS 10 » 2 Test
	=	
» trading as FRS102	<>	trading as » FRS102
	=	
Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
	=	
29 Pension and other schemes	<>	29 Pension and other schemes
	=	
Defined contribution pension scheme The group operates a defined contribution pens » ion scheme. The pension cost charge for the » year represents contributions payable by the group to the sche		Defined contribution pension scheme The group operates a defined contribution pens » ion scheme. The pension cost charge for the » year represents contributions payable by the group to the sche

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» me and amounted to €(30,000) (2023 - €(50,000)).		» me and amounted to €(30,000) (2023 - €(50,000)).
Contributions totalling €14,055 (2023 - €23,425) were payable to the scheme at the end of the year and are included in creditors.	<>	Contributions totalling €14,055 (2023 - €23,425) were payable to the scheme at the end of the year and are included in creditors.
Defined benefit pension schemes GROUP DEFINED BENEFIT PENSION Click here to enter data GROUP DESCRIPTION The date of the most recent comprehensive actuarial valuation was Wednesday 8 October 2014 . GROUP	=	Defined benefit pension schemes GROUP DEFINED BENEFIT PENSION Click here to enter data GROUP DESCRIPTION The date of the most recent comprehensive actuarial valuation was Wednesday 8 October 2014 . GROUP
IF VALUATION WAS NOT AT THE REPORTING DATE, DESCRIPTION OF ADJUSTMENTS THAT WERE MADE TO MEASURE THE DEFINED BENEFIT OBLIGATION AT THE REPORTING DATE	<>	IF VALUATION WAS NOT AT THE REPORTING DATE, DESCRIPTION OF ADJUSTMENTS THAT WERE MADE TO MEASURE THE DEFINED BENEFIT OBLIGATION AT THE REPORTING DATE
The total cost relating to defined benefit schemes for the year recognised in profit or loss as an expense was €8,678 (2023 - €67,856).	<>	The total cost relating to defined benefit schemes for the year recognised in profit or loss as an expense was €8,678 (2023 - €67,856).
The total cost relating to defined benefit schemes for the year included in the cost of an asset was €78,678 (2023 - €86,776).	<>	The total cost relating to defined benefit schemes for the year included in the cost of an asset was €78,678 (2023 - €86,776).
Click here to enter data GROUP FURTHER INFO Reconciliation of scheme assets and liabilities to assets and liabilities recognised The amounts recognised in the balance sheet are as follows: Click here to enter data	=	Click here to enter data GROUP FURTHER INFO Reconciliation of scheme assets and liabilities to assets and liabilities recognised The amounts recognised in the balance sheet are as follows: Click here to enter data
» » 2024 2023 » » € € Fair value of scheme assets » » 54,564 4,546 Present value of defined benefit obligation » » 4,566 6,756	<>	» » 24 2023 » » € € 20
» » 59,130 11,302 Unrecognised past service cost	+ -	

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(continued)

<p>»</p> <p>» 45,456 3,534</p> <p>Other amounts recognised in the balance sheet</p> <p>»</p> <p>» 34,345 46,565</p> <p>Other amounts not recognised in the balance sheet</p> <p>»</p> <p>» 32,323 4,645</p> <p>Defined benefit pension scheme surplus</p> <p>» 1</p> <p>» 71,254 66,046</p> <p>»</p> <p>» Page 159</p> <p>» R</p> <p>» OI FRS 102 Test</p> <p>» t</p> <p>» rading as FRS102</p> <p>Notes to the Financial Statements for the</p> <p>» e Financial Year Ended 30 June 2024</p>	
<p>Defined benefit obligation</p> <p>Changes in the defined benefit obligation are</p> <p>» as follows:</p> <p>Click here to enter data</p>	<p>=</p> <p>Defined benefit obligation</p> <p>Changes in the defined benefit obligation are</p> <p>» as follows:</p> <p>Click here to enter data</p>
<p>» 2024</p> <p>» €</p> <p>Present value at start of year</p> <p>» (6,756)</p> <p>Current service cost</p> <p>» (5,467)</p> <p>Past service cost</p> <p>»</p> <p>» (445,456)</p> <p>Interest cost</p> <p>» (3,453)</p> <p>Actuarial gains and losses</p> <p>» (65,456)</p> <p>Foreign exchange differences</p> <p>» (34,545)</p> <p>Benefits paid</p> <p>» (45,645)</p> <p>Contributions by scheme participants</p> <p>» (66,543)</p> <p>Liabilities assumed in business combinations</p> <p>» (65,756)</p> <p>Liabilities extinguished on settlements</p> <p>» (6,786)</p> <p>Effect of curtailments</p> <p>» (4,564)</p>	<p><></p> <p>»</p> <p>» 2024</p> <p>»</p> <p>» €</p>

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	=	
Present value at end of year	+ -	
»		
» (750,427)		
Fair value of scheme assets	=	Fair value of scheme assets
Changes in the fair value of scheme assets are		Changes in the fair value of scheme assets are
» as follows:		» as follows:
	- +	
		Page
		» 113
		ROI F
		» RS 102 Test
		tradi
		» ng as FRS102
		Notes to the Financial Statements for the F
		» inancial Year Ended 31 December 2024
Click here to enter data	=	Click here to enter data
» 2024	< >	» 2024
» €		» €
Fair value at start of year		
» 4,546		
Interest income		
» 4,565		
Return on plan assets, excluding amounts inclu		
» ded in interest income/(expense) 6,787		
Actuarial gains and losses		
» 4,565		
Foreign exchange differences		
» 7,987		
Employer contributions		
» 5,676		
Contributions by scheme participants		
» 4,565		
Benefits paid		
» 6,765		
Assets acquired in business combinations		
» 4,545		
Assets distributed on settlements		
» 67,867		
	=	
Fair value at end of year	+ -	
» 117,868		
Analysis of assets	=	Analysis of assets
	+ -	
» Page 160		
ROI		
» FRS 102 Test		

» ing as FRS102		trad	
» Notes to the Financial Statements for			
» the Financial Year Ended 30 June 2024			
The major categories of scheme assets are as f		=	The major categories of scheme assets are as f
» ollows:			» ollows:
Click here to enter data			Click here to enter data
» 2024		<>	» 2024
» 2023			» 2023
» €			» €
» €			» €
Cash and cash equivalents			
» 5			
» 6			
Equity instruments			
» 5			
» 7			
Debt instruments			
» 5			
» 6			
Property			
» 5			
» 6			
Derivatives			
» 5			
» 6			
Investment funds			
» 5			
» 6			
Asset-backed securities			
» 5			
» 6			
Structured debt			
» 5			
» 6			
» 40			
» 49			
Click here to enter data		=	Click here to enter data
» 2024		<>	» 2024
» 2023			» 2023
» %			» %
» %			» %
Cash and cash equivalents			
» 5			
» 6			
Equity instruments			
» 5			

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» 7		
Debt instruments		
» 5		
» 6		
Property		
» 5		
» 6		
Derivatives		
» 5		
» 6		
Investment funds		
» 5		
» 6		
Asset-backed securities		
» 5		
» 6		
Structured debt		
» 5		
» 6		
	=	
» 40	+ -	
» 49		
Return on scheme assets Click here to enter data	=	Return on scheme assets Click here to enter data
» 2024	<>	» 2024
» 2023		» 2023
» €		» €
» €		» €
	=	
Return on scheme assets	<>	Return on scheme assets
» 45,645		» 45,645
» 46,432		» 46,432
The pension scheme has not invested. The entity's own financial instruments include » d in the fair value of scheme assets are as » follows:	=	The pension scheme has not invested. The entity's own financial instruments include » d in the fair value of scheme assets are as » follows:
» Page 161	<>	
» RO		
» I FRS 102 Test		
» tra		
» ding as FRS102		
» Notes to the Financial Statements for		
» the Financial Year Ended 30 June 2024		
» 2024		» 2024
» 2023		» 2023

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» » € GROUP FAIR VALUE OF ENTITY;S OWN FINANCIAL INS » TUMENTS HELD AS SCHEME ASSETS » » 54, » 654 654,654		» » € GROUP FAIR VALUE OF ENTITY;S OWN FINANCIAL INSTUMENTS HELD AS SCHEME ASSETS » 54,654 » 654,654
The property occupied by, or other asset used » by, the entity included in the fair value of » scheme assets are as follows:	=	The property occupied by, or other asset used » by, the entity included in the fair value of » scheme assets are as follows:
» » 2023 » » € » € GROUP FAIR VALUE OF SCHEME ASSETS THAT ARE PRO » PERTY 45, » 656 45,666	<>	» » 2024 » 2023 » » € » € GROUP FAIR VALUE OF SCHEME ASSETS THAT ARE PRO » PERTY 45,656 » 45,666
Reimbursement rights A reconciliation of reimbursement rights is as » follows: Click here to enter data	=	Reimbursement rights A reconciliation of reimbursement rights is as » follows: Click here to enter data
» » 2024 » » € Fair value at start of year » » 412,358 Interest income » » 78,986 Return on plan assets, excluding amounts inclu » ded in interest income/(expense) » 3,545 Actuarial gains and losses » » 5,464 Foreign exchange differences » » 6,756 Employer contributions » » 6,788 Contributions by scheme participants	<>	» » 2024 » » €

»		
» 12,321		
Benefits paid		
»		
» 21,321		
Assets acquired in business combinations		
»		
» 4,565		
Assets distributed on settlements		
»		
» 45,654		
Fair value at end of year		
»		
» 597,758		
GROUP REIMBURSEMENTS RIGHTS RECOGNISED AS AN AS	=	GROUP REIMBURSEMENTS RIGHTS RECOGNISED AS AN AS
» SETS INFO		» SETS INFO
	- +	Page 1
		» 14
		ROI FR
		» S 102 Test
		tradin
		» g as FRS102
		Notes to the Financial Statements for the F
		» inancial Year Ended 31 December 2024
Principal actuarial assumptions	=	Principal actuarial assumptions
The principal actuarial assumptions at the bal		The principal actuarial assumptions at the bal
» ance sheet date are as follows:		» ance sheet date are as follows:
Click here to enter data		Click here to enter data
	< >	
» Page 162		
ROI FRS		
» 102 Test		
trading		
» as FRS102		
Notes to the Financial Statements fo		
» r the Financial Year Ended 30 June 2024		
» 2024 20		» 2024
» 23		» 2023
%		% %
» %		
Mortality rate		
» 85.00		
» 1,230.00		
Rates of employee turnover		
» 85.00 99.0		
» 0		
Proportion of employees opting for early retir		
» ement 85.00 90.0		
» 0		

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Discount rate				
»	85.00	9.0		
» 0				
Future salary increases				
»	85.00	9.0		
» 0				
Future pension increases				
»	85.00	9.0		
» 0				
Inflation				
»	85.00	90.0		
» 0				
Click here to enter data	=	Click here to enter data		
»	2024	20	<>	»
» 23				» 2023
»	%			»
» %				% %
Mortality rate				
»	85.00			
» 1,230.00				
Rates of employee turnover				
»	85.00	99.0		
» 0				
Proportion of employees opting for early retir				
» ement	85.00	90.0		
» 0				
Discount rate				
»	85.00	9.0		
» 0				
Future salary increases				
»	85.00	9.0		
» 0				
Future pension increases				
»	85.00	9.0		
» 0				
Inflation				
»	85.00	90.0		
» 0				
	=			
» Page 163	+ -			
» FRS 102 Test				
» ing as FRS102				
» Notes to the Financial Statements for				
» the Financial Year Ended 30 June 2024				
Post retirement mortality assumptions	=	Post retirement mortality assumptions		
Click here to enter data		Click here to enter data		
	<>			

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<p>» 2024</p> <p>» 2023</p> <p>» Years</p> <p>» Years</p> <p>Current ROI pensioners at retirement age - male 9.00</p> <p>» 7.00</p> <p>Current ROI pensioners at retirement age - female 9.00</p> <p>» 7.00</p> <p>Future ROI pensioners at retirement age - male 9.00</p> <p>» 7.00</p> <p>Future ROI pensioners at retirement age - female 99.00</p> <p>» 7.00</p>		<p>» 2024</p> <p>» 2023</p> <p>» Years</p> <p>» Years</p>
<p>Multi-employer plans</p> <p>Click here to enter data</p> <p>GROUP MULTI-EMPLOYER PLANS</p> <p>This is a defined benefit plan.</p> <p>REASON WHY SUFFICIENT INFORMATION IS NOT AVAILABLE TO ENABLE THE ENTITY TO ACCOUNT FOR THE PLANS AS A DEFINED BENEFIT PLAN</p> <p>» N</p>	=	<p>Multi-employer plans</p> <p>Click here to enter data</p> <p>GROUP MULTI-EMPLOYER PLANS</p> <p>This is a defined benefit plan.</p> <p>REASON WHY SUFFICIENT INFORMATION IS NOT AVAILABLE TO ENABLE THE ENTITY TO ACCOUNT FOR THE PLANS AS A DEFINED BENEFIT PLAN</p> <p>» N</p>
<p>INFORMATIONS ABOUT ANY DEFICIT OR SURPLUS IN THE PLAN AND THE IMPLICATIONS FOR THE ENTITY</p>	<>	<p>INFORMATIONS ABOUT ANY DEFICIT OR SURPLUS IN THE PLAN AND THE IMPLICATIONS FOR THE ENTITY</p>
<p>DESCRIPTIONS OF EXTENT TO WHICH ENTITY CAN BE LIABLE TO THE PLAN</p> <p>HOW LIABILITY IS RECOGNISED</p> <p>Plans that share risks between entities under common control</p> <p>Click here to enter data</p> <p>GROUP PLANS THAT SHARE RISKS BETWEEN ENTITIES UNDER COMMON CONTROL</p> <p>CONTRACTUAL AGREEMENT OR STATED POLICY FOR CHARGING COST OF DEFINED BENEFIT SCHEME OR FACT THAT THERE IS NO POLICY FOR DETERMINING CONTRIBUTION TO BE PAID BY THE ENTITY</p> <p>CROSS REFERENCE TO DISCLOSURES IN ANOTHER GROUP ENTITY'S FINANCIAL STATEMENTS</p>	=	<p>DESCRIPTIONS OF EXTENT TO WHICH ENTITY CAN BE LIABLE TO THE PLAN</p> <p>HOW LIABILITY IS RECOGNISED</p> <p>Plans that share risks between entities under common control</p> <p>Click here to enter data</p> <p>GROUP PLANS THAT SHARE RISKS BETWEEN ENTITIES UNDER COMMON CONTROL</p> <p>CONTRACTUAL AGREEMENT OR STATED POLICY FOR CHARGING COST OF DEFINED BENEFIT SCHEME OR FACT THAT THERE IS NO POLICY FOR DETERMINING CONTRIBUTION TO BE PAID BY THE ENTITY</p> <p>CROSS REFERENCE TO DISCLOSURES IN ANOTHER GROUP ENTITY'S FINANCIAL STATEMENTS</p>
	-+	<p>» Page 115</p> <p>» 102 Test</p> <p>» as FRS102</p> <p>ROI FRS trading Notes to the Financial Statements for the F</p>

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		» financial Year Ended 31 December 2024
testtest Click here to enter data testtest The date of the most recent comprehensive actu » arial valuation was Tuesday 12 May 2020. tes » ttest	=	testtest Click here to enter data testtest The date of the most recent comprehensive actu » arial valuation was Tuesday 12 May 2020. tes » ttest
» Page 164 » ROI FRS 102 Test » trading as FRS102 Notes to the Financial Statements fo » r the Financial Year Ended 30 June 2024	+ -	
The total cost relating to defined benefit sch » emes for the year recognised in profit or lo » ss as an expense was €534,543 (2023 - €324,324).	=	The total cost relating to defined benefit sch » emes for the year recognised in profit or lo » ss as an expense was €534,543 (2023 - €324,324).
The total cost relating to defined benefit sch » emes for the year included in the cost of an » asset was €243,432 (2023 - €423,442).	<>	The total cost relating to defined benefit sch » emes for the year included in the cost of an » asset was €243,432 (2023 - €423,442).
Click here to enter data testtest Reconciliation of scheme assets and liabilitie » s to assets and liabilities recognised The amounts recognised in the balance sheet ar » e as follows: Click here to enter data	=	Click here to enter data testtest Reconciliation of scheme assets and liabilitie » s to assets and liabilities recognised The amounts recognised in the balance sheet ar » e as follows: Click here to enter data
» » 2024 2023 » » € € Fair value of scheme assets » 2 » 31,230 123,213 Present value of defined benefit obligation » » 34,240 234,324	<>	» 20 » 24 2023 » » € €
	=	
» 2 » 65,470 357,537 Unrecognised past service cost » » 87,687 324,324 Other amounts recognised in the balance sheet » 2 » 34,324 324,324	+ -	

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(continued)

Other amounts not recognised in the balance sheet » 23,432 324,324 Defined benefit pension scheme surplus » 10,913 1,330,509	6	
Defined benefit obligation Changes in the defined benefit obligation are » as follows: Click here to enter data	=	Defined benefit obligation Changes in the defined benefit obligation are » as follows: Click here to enter data
» Page 165 » OI FRS 102 Test » rading as FRS102 Notes to the Financial Statements for the Financial Year Ended 30 June 2024 » 2024 » €	<>	» » 2024 » » €
Present value at start of year » (234,324) Current service cost » (234,324) Past service cost » (23,432) Interest cost » (4,556) Actuarial gains and losses » (32,432) Foreign exchange differences » (432,432) Benefits paid » (34,534) Contributions by scheme participants » (4,645) Liabilities assumed in business combinations » (34,534) Liabilities extinguished on settlements » (5,645) Effect of curtailments » (43,453)		
	=	
Present value at end of year	+ -	

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(continued)

» » (1,084,311) » Page 166 » I FRS 102 Test » ding as FRS102 Notes to the Financial Statements for » the Financial Year Ended 30 June 2024		
Fair value of scheme assets Changes in the fair value of scheme assets are » as follows: Click here to enter data	=	Fair value of scheme assets Changes in the fair value of scheme assets are » as follows: Click here to enter data
» » 2024 » » € Fair value at start of year » » 123,213 Interest income » » 23,320 Return on plan assets, excluding amounts inclu » ded in interest income/(expense) » 324,324 Actuarial gains and losses » » 324,234 Foreign exchange differences » » 23,423 Employer contributions » » 432,423 Contributions by scheme participants » » 43,242 Benefits paid » » 34,234 Assets acquired in business combinations » » 45,656 Assets distributed on settlements » » 324,324	<>	» » 2024 » » €
Fair value at end of year	=	
	+ -	

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(continued)

»		
» 1,698,393		
Analysis of assets The major categories of scheme assets are as f » follows:	=	Analysis of assets The major categories of scheme assets are as f » follows:
	-+	
		» Page 116 ROI F » RS 102 Test tradi » ng as FRS102 Notes to the Financial Statements for the » Financial Year Ended 31 December 2024
Click here to enter data	=	Click here to enter data
» 20	<>	» 2024
» 24 2023		» 2023
»		»
» € €		» € €
Cash and cash equivalents		
» 342,3		
» 40 32,432		
Equity instruments		
» 234,2		
» 34 3,434		
Debt instruments		
» 23,4		
» 32 2,344		
Property		
» 324,3		
» 24 4,242		
Derivatives		
» 32,4		
» 32 32,234		
Investment funds		
» 324,3		
» 24 5,343		
Asset-backed securities		
» 32,4		
» 32 32,432		
Structured debt		
» 432,4		
» 32 324,324		
» 1,745,9		
» 50 436,785		
Click here to enter data	=	Click here to enter data
	<>	
» Page 167		

ROI FRS				
» 102 Test				
trading				
» as FRS102				
Notes to the Financial Statements for				
» the Financial Year Ended 30 June 2024				
» 2024 202			» 2024	
» 3			» 2023	
» % %			» %	
Cash and cash equivalents			» %	
» 342,340 32,43				
» 2				
Equity instruments				
» 234,234 3,43				
» 4				
Debt instruments				
» 23,432 2,34				
» 4				
Property				
» 324,324 4,24				
» 2				
Derivatives				
» 32,432 32,23				
» 4				
Investment funds				
» 324,324 5,34				
» 3				
Asset-backed securities				
» 32,432 32,43				
» 2				
Structured debt				
» 432,432 324,3				
» 24				
» 1,745,950 436,7				
» 85				
» Page 168				
RO				
» I FRS 102 Test				
tra				
» ding as FRS102				
Notes to the Financial Statements for				
» the Financial Year Ended 30 June 2024				
Return on scheme assets			=	Return on scheme assets
Click here to enter data				Click here to enter data
<>				
» 202			» 2024	

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(continued)

» 4	2023		»	2023	
»			»		
» €	€		» €	€	
		=			
Return on scheme assets		<>	Return on scheme assets		
»	432,4		»	432,43	
» 32	432,432		» 2	432,432	
		=			
The pension scheme has not invested. The entity's own financial instruments include » d in the fair value of scheme assets are as » follows:			The pension scheme has not invested. The entity's own financial instruments include » d in the fair value of scheme assets are as » follows:		
		<>			
»	2024		»	2024	
»	2023		»	2023	
»	€		»	€	
»	€		»	€	
test			test		
»	442,		»	442,34	
» 340	234,324		» 0	234,324	
		=			
The property occupied by, or other asset used » by, the entity included in the fair value of » scheme assets are as follows:			The property occupied by, or other asset used » by, the entity included in the fair value of » scheme assets are as follows:		
		<>			
»	2024		»	2024	
»	2023		»	2023	
»	€		»	€	
»	€		»	€	
testtest			testtest		
»	435,		»	435,43	
» 430	435,435		» 0	435,435	
		=			
Reimbursement rights A reconciliation of reimbursement rights is as » follows: Click here to enter data			Reimbursement rights A reconciliation of reimbursement rights is as » follows: Click here to enter data		
		<>			
»			»		
»	2024		»	2024	
»			»		
»	€		»	€	
Fair value at start of year					
»					
»	34,343				
Interest income					
»					

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(continued)

» 234,324 Return on plan assets, excluding amounts inclu » ded in interest income/(expense) » 32,432 Actuarial gains and losses » » 432,423 Foreign exchange differences » » 432,432 Employer contributions » » 34,543 Contributions by scheme participants » » 45,345 Benefits paid » » 34,435 Assets acquired in business combinations » » 34,534 Assets distributed on settlements » » 3,453 Fair value at end of year » » 1,318,264		
testtest	=	testtest
	<>	Principal actuarial assumptions The principal actuarial assumptions at the bal » ance sheet date are as follows:
» Page 169		» Page 117
ROI		ROI F
» FRS 102 Test		» RS 102 Test
	=	
trad	<>	tradi
» ing as FRS102		» ng as FRS102
	=	
Notes to the Financial Statements fo » r the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
	=	
Principal actuarial assumptions The principal actuarial assumptions at the bal » ance sheet date are as follows:	+ -	
Click here to enter data	=	Click here to enter data
	<>	
»		» 2024
» 2024 2023		» 2023
»		» %

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(continued)

» % %	» %
Mortality rate	
» 423,432	
» .00 32,432.00	
Rates of employee turnover	
» 324,324	
» .00 324,324.00	
Proportion of employees opting for early retir	
» ement 324,324	
» .00 234,234.00	
Discount rate	
» 324,234	
» .00 324,324.00	
Future salary increases	
» 324,234	
» .00 324,324.00	
Future pension increases	
» 32,432	
» .00 32,432.00	
Inflation	
» 324,324	
» .00 324,324.00	
Click here to enter data	= Click here to enter data
» <>	» 2024
» 2024 2023	» 2023
»	» %
» % %	» %
Mortality rate	
» 423,432	
» .00 32,432.00	
Rates of employee turnover	
» 324,324	
» .00 324,324.00	
Proportion of employees opting for early retir	
» ement 324,324	
» .00 234,234.00	
Discount rate	
» 324,234	
» .00 324,324.00	
Future salary increases	
» 324,234	
» .00 324,324.00	
Future pension increases	
» 32,432	
» .00 32,432.00	
Inflation	
» 324,324	
» .00 324,324.00	
Post retirement mortality assumptions	= Post retirement mortality assumptions

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(continued)

Click here to enter data		Click here to enter data
» » 2024 2023 » Y » ears Years Current ROI pensioners at retirement age - mal » e 2,343,24 » 0.00 324,324.00 Current ROI pensioners at retirement age - fem » ale 324,324 » .00 32,432.00 Future ROI pensioners at retirement age - male » 32,423 » .00 324,324.00 Future ROI pensioners at retirement age - fema » le 324,324 » .00 324,324.00	<>	» 2024 » 2023 » Years » Years
Multi-employer plans Click here to enter data This is a defined benefit plan. testtest	=	Multi-employer plans Click here to enter data This is a defined benefit plan. testtest
» Page 170 » S 102 Test » g as FRS102 Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	+ -	
testtest testtest testtest Plans that share risks between entities under » common control Click here to enter data testtest testtest testtest testtest testtest Click here to enter data testtest The date of the most recent comprehensive actu » arial valuation was Tuesday 21 July 2020. te » sttest	=	testtest testtest testtest Plans that share risks between entities under » common control Click here to enter data testtest testtest testtest testtest testtest Click here to enter data testtest The date of the most recent comprehensive actu » arial valuation was Tuesday 21 July 2020. te » sttest
The total cost relating to defined benefit sch » emes for the year recognised in profit or lo » ss as an expense was €23,432	<>	The total cost relating to defined benefit sch » emes for the year recognised in profit or lo » ss as an expense was

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(continued)

(2023 - €324,324).		€23,432 (2023 - €324,324).
	=	
The total cost relating to defined benefit schemes for the year included in the cost of an asset was €32,432 (2023 - €65,465).	<>	The total cost relating to defined benefit schemes for the year included in the cost of an asset was €32,432 (2023 - €65,465). » Page 118 » RS 102 Test » trading as FRS102 Notes to the Financial Statements for the Financial Year Ended 31 December 2024
Click here to enter data testtest Reconciliation of scheme assets and liabilities » s to assets and liabilities recognised The amounts recognised in the balance sheet are as follows: Click here to enter data	=	Click here to enter data testtest Reconciliation of scheme assets and liabilities » s to assets and liabilities recognised The amounts recognised in the balance sheet are as follows: Click here to enter data
	<>	
» Page 171 » ROI FRS 102 Test » trading as FRS102 Notes to the Financial Statements for the Financial Year Ended 30 June 2024		
» 2024 2023 » 3 » € » € Fair value of scheme assets » 42,340 242,3 » 42 Present value of defined benefit obligation » 243,240 242,3 » 42		» 2023 2023 » 24 » € €
	=	
» 285,580 484,6 » 84 Unrecognised past service cost » 87,687 23,53 » 2 Other amounts recognised in the balance sheet » 53,232 235,2 » 35	+ -	

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(continued)

<p>Other amounts not recognised in the balance sheet</p> <p>» 53,223 53,25</p> <p>» 3</p> <p>Defined benefit pension scheme surplus</p> <p>» 479,722 796,7</p> <p>» 04</p> <p>» Page 172</p> <p>» R</p> <p>» OI FRS 102 Test</p> <p>» t</p> <p>» rading as FRS102</p> <p>Notes to the Financial Statements for the</p> <p>» e Financial Year Ended 30 June 2024</p>	
<p>Defined benefit obligation</p> <p>Changes in the defined benefit obligation are</p> <p>» as follows:</p> <p>Click here to enter data</p>	<p>=</p> <p>Defined benefit obligation</p> <p>Changes in the defined benefit obligation are</p> <p>» as follows:</p> <p>Click here to enter data</p>
<p>» 2024</p> <p>» €</p> <p>Present value at start of year</p> <p>» (242,342)</p> <p>Current service cost</p> <p>» (76,779)</p> <p>Past service cost</p> <p>» (324,234)</p> <p>Interest cost</p> <p>» (324,324)</p> <p>Actuarial gains and losses</p> <p>» (324,324)</p> <p>Foreign exchange differences</p> <p>» (32,423)</p> <p>Benefits paid</p> <p>» (87,687)</p> <p>Contributions by scheme participants</p> <p>» (7,567)</p> <p>Liabilities assumed in business combinations</p> <p>» (32,423)</p> <p>Liabilities extinguished on settlements</p> <p>» (65,464)</p> <p>Effect of curtailments</p> <p>» (423,423)</p>	<p><></p> <p>» 2024</p> <p>» €</p>
	=

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(continued)

Present value at end of year	+ -	
»		
» (1,940,990)		
Fair value of scheme assets	=	Fair value of scheme assets
Changes in the fair value of scheme assets are		Changes in the fair value of scheme assets are
» as follows:		» as follows:
Click here to enter data		Click here to enter data
» 2024	< >	» 2024
» €		» €
Fair value at start of year		
» 242,342		
Interest income		
» 234,320		
Return on plan assets, excluding amounts inclu		
» ded in interest income/(expense) 324,324		
Actuarial gains and losses		
» 324,234		
Foreign exchange differences		
» 87,687		
Employer contributions		
» 6,546		
Contributions by scheme participants		
» 8,768		
Benefits paid		
» 54,354		
Assets acquired in business combinations		
» 7,687		
Assets distributed on settlements		
» 432,423		
	=	
Fair value at end of year	+ -	
»		
» 1,722,685		
Analysis of assets	=	Analysis of assets
	+ -	
» Page 173		
» ROI		
» FRS 102 Test		
» trad		
» ing as FRS102		
» Notes to the Financial Statements for		
» the Financial Year Ended 30 June 2024		
The major categories of scheme assets are as f	=	The major categories of scheme assets are as f
» ollows:		» ollows:
Click here to enter data		Click here to enter data
» 2024	< >	» 20

» 2023		» 24 2023	
» €		» € €	
Cash and cash equivalents			
» 434,350			
» 34,534			
Equity instruments			
» 45,345			
» 4,565			
Debt instruments			
» 345,435			
» 435,345			
Property			
» 43,534			
» 5,435,435			
Derivatives			
» 5,345,345			
» 34,543			
Investment funds			
» 4,354			
» 45,345			
Asset-backed securities			
» 45,435			
» 345,435			
Structured debt			
» 345,435			
» 435,435			
» 6,609,233			
» 6,770,637			
Click here to enter data		= Click here to enter data	
» 2024		<> » 20	
» 2023		» 24 2023	
» %		» % %	
» %			
Cash and cash equivalents			
» 434,350			
» 34,534			
Equity instruments			
» 45,345			
» 4,565			
Debt instruments			
» 345,435			
» 435,345			
Property			
» 43,534			
» 5,435,435			
Derivatives			
» 5,345,345			

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» 34,543 Investment funds		
» 4,354		
» 45,345 Asset-backed securities		
» 45,435		
» 345,435 Structured debt		
» 345,435		
» 435,435		
	=	
» 6,609,233	+ -	
» 6,770,637		
Return on scheme assets Click here to enter data	=	Return on scheme assets Click here to enter data
» 2024	<>	» 20
» 2023		» 24 2023
» €		» €
» €		» € €
	=	
Return on scheme assets	<>	Return on scheme assets
» 34,243		» 34,2
» 35,345		» 43 35,345
The pension scheme has not invested. The entity's own financial instruments include » d in the fair value of scheme assets are as » follows:	=	The pension scheme has not invested. The entity's own financial instruments include » d in the fair value of scheme assets are as » follows:
» Page 174	<>	» Page 119
» RO		» ROI F
» I FRS 102 Test		» RS 102 Test
	=	
» tra	<>	» tradi
» ding as FRS102		» ng as FRS102
	=	
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the » Financial Year Ended 31 December 2024
	=	
» 2024	<>	» 2024
» 2023		» 2023
» €		» €
» €		» €
test		test
» 324,		» 324,23
» 230 324,324		» 0 324,324
	=	

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The property occupied by, or other asset used » by, the entity included in the fair value of » scheme assets are as follows:		The property occupied by, or other asset used » by, the entity included in the fair value of » scheme assets are as follows:
» 2024	<>	» 2024
» 2023		» 2023
» €		» €
» €		» €
test		test
» 345,		» 345,43
» 430 43,543		» 0 43,543
Reimbursement rights A reconciliation of reimbursement rights is as » follows: Click here to enter data	=	Reimbursement rights A reconciliation of reimbursement rights is as » follows: Click here to enter data
» 2024	<>	» 2024
» €		» €
Fair value at start of year		
» 4,350		
Interest income		
» 34,543		
Return on plan assets, excluding amounts inclu		
» ded in interest income/(expense)		
» 543,543		
Actuarial gains and losses		
» 545,435		
Foreign exchange differences		
» 34,543		
Employer contributions		
» 543,543		
Contributions by scheme participants		
» 543,534		
Benefits paid		
» 543,543		
Assets acquired in business combinations		
» 543,543		
Assets distributed on settlements		

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»		
» 776,876		
Fair value at end of year		
»		
» 4,113,453		
testtest	=	testtest
Principal actuarial assumptions		Principal actuarial assumptions
The principal actuarial assumptions at the bal		The principal actuarial assumptions at the bal
» ance sheet date are as follows:		» ance sheet date are as follows:
Click here to enter data		Click here to enter data
	<>	
» Page 175		
» 102 Test		
» as FRS102		
Notes to the Financial Statements fo		
» r the Financial Year Ended 30 June 2024		
» 2024 20		» 2024
» 23		» 2023
» %		» %
» %		» %
Mortality rate		
» 45,350.00 2		
» 3,423.00		
Rates of employee turnover		
» 3,345.00 23		
» 4,234.00		
Proportion of employees opting for early retir		
» ement 43,534.00 32		
» 4,324.00		
Discount rate		
» 5,345,435.00 23		
» 4,234.00		
Future salary increases		
» 345,435.00 32		
» 4,234.00		
Future pension increases		
» 23,430.00 23		
» 4,324.00		
Inflation		
» 324,324.00 32		
» 4,234.00		
Click here to enter data	=	Click here to enter data
» 2024 20	<>	» 2024
» 23		» 2023
» %		» %

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» % Mortality rate » 45,350.00 2 » 3,423.00 Rates of employee turnover » 3,345.00 23 » 4,234.00 Proportion of employees opting for early retir » ement 43,534.00 32 » 4,324.00 Discount rate » 5,345,435.00 23 » 4,234.00 Future salary increases » 345,435.00 32 » 4,234.00 Future pension increases » 23,430.00 23 » 4,324.00 Inflation » 324,324.00 32 » 4,234.00		» %
	=	
» Page 176 » FRS 102 Test » ing as FRS102 Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	+ -	
Post retirement mortality assumptions Click here to enter data	=	Post retirement mortality assumptions Click here to enter data
» 2024 » 2023 » Years » Years Current ROI pensioners at retirement age - mal » e 2,342,340.00 » 32,423.00 Current ROI pensioners at retirement age - fem » ale 23,432.00 » 324,324.00 Future ROI pensioners at retirement age - male » 432,423.00 » 234,324.00 Future ROI pensioners at retirement age - fema » le 423,432.00 » 324,324.00	<>	» 2024 » 2023 » Year » s Years
	=	

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Multi-employer plans Click here to enter data This is a defined benefit plan. testtest testtest testtest testtest		Multi-employer plans Click here to enter data This is a defined benefit plan. testtest testtest testtest testtest
	- +	» Page 120 ROI FRS » 102 Test trading » as FRS102 Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Plans that share risks between entities under » common control Click here to enter data test1234 test1234 test1234 test1234 testtest Click here to enter data testtest The date of the most recent comprehensive actu » arial valuation was Tuesday 21 July 2020. te » sttest	=	Plans that share risks between entities under » common control Click here to enter data test1234 test1234 test1234 test1234 testtest Click here to enter data testtest The date of the most recent comprehensive actu » arial valuation was Tuesday 21 July 2020. te » sttest
» Page 177 » ROI FRS 102 Test » trading as FRS102 Notes to the Financial Statements fo » r the Financial Year Ended 30 June 2024	+ -	
The total cost relating to defined benefit sch » emes for the year recognised in profit or lo » ss as an expense was €666,545 (2023 - €345,235).	=	The total cost relating to defined benefit sch » emes for the year recognised in profit or lo » ss as an expense was €666,545 (2023 - €345,235).
The total cost relating to defined benefit sch » emes for the year included in the cost of an » asset was €235,325 (2023 - €354,235).	< >	The total cost relating to defined benefit sch » emes for the year included in the cost of an » asset was €235,325 (2023 - €354,235).
Click here to enter data testtest Reconciliation of scheme assets and liabilitie » s to assets and liabilities recognised The amounts recognised in the balance sheet ar » e as follows:	=	Click here to enter data testtest Reconciliation of scheme assets and liabilitie » s to assets and liabilities recognised The amounts recognised in the balance sheet ar » e as follows:

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(continued)

Click here to enter data		Click here to enter data
»	<>	» 20
» 2024 2023		» 24 2023
»		»
» € €		» € €
Fair value of scheme assets		
» 2		
» 34,230 234,324		
Present value of defined benefit obligation		
»		
» 2,340 242,342		
	=	
» 2	+ -	
» 36,570 476,666		
Unrecognised past service cost		
» 4		
» 35,430 43,543		
Other amounts recognised in the balance sheet		
» 3		
» 45,435 435,435		
Other amounts not recognised in the balance sheet		
» 4		
» 35,435 345,435		
Defined benefit pension scheme surplus		
» 1,4		
» 52,870 1,301,079		
Defined benefit obligation	=	Defined benefit obligation
Changes in the defined benefit obligation are		Changes in the defined benefit obligation are
» as follows:		» as follows:
Click here to enter data		Click here to enter data
» Page 178	<>	
» R		
» OI FRS 102 Test		
» t		
» rading as FRS102		
Notes to the Financial Statements for the		
» e Financial Year Ended 30 June 2024		
» 2024		» 2024
» €		» €
Present value at start of year		
»		
» (242,342)		
Current service cost		

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(continued)

»	(34,232)		
Past service cost			
»	(23,432)		
Interest cost			
»	(32,432)		
Actuarial gains and losses			
»	(45,645)		
Foreign exchange differences			
»	(4,565)		
Benefits paid			
»	(4,556)		
Contributions by scheme participants			
»	(5,345)		
Liabilities assumed in business combinations			
»	(4,534)		
Liabilities extinguished on settlements			
»	(5,656)		
Effect of curtailments			
»	(54,534)		
	=		
Present value at end of year	<>	Fair value of scheme assets	
»			
» (457,273)			
		Changes in the fair value of scheme assets are	
		» as follows:	
	=		
» Page 179	<>	» Page 121	
» I FRS 102 Test RO		» RS 102 Test ROI F	
	=		
» ding as FRS102 tra	<>	» ng as FRS102 tradi	
	=		
Notes to the Financial Statements for	<>	Notes to the Financial Statements for the	
» the Financial Year Ended 30 June 2024		» Financial Year Ended 31 December 2024	
	=		
Fair value of scheme assets	+ -		
Changes in the fair value of scheme assets are			
» as follows:			
Click here to enter data	=	Click here to enter data	
»	<>	»	
» 2024		» 2024	
»		»	
» €		» €	
Fair value at start of year			
»			
» 234,324			
Interest income			
»			

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(continued)

» 242,340 Return on plan assets, excluding amounts inclu » ded in interest income/(expense) » 324,324 Actuarial gains and losses » » 3,432 Foreign exchange differences » » 4,324 Employer contributions » » 67,867 Contributions by scheme participants » » 65,564 Benefits paid » » 7,565 Assets acquired in business combinations » » 56,567 Assets distributed on settlements » » 234,324		
	=	
Fair value at end of year » » 1,240,631	+ -	
Analysis of assets The major categories of scheme assets are as f » ollows: Click here to enter data	=	Analysis of assets The major categories of scheme assets are as f » ollows: Click here to enter data
» 20 » 24 2023 » » € € Cash and cash equivalents » 344,3 » 50 43,534 Equity instruments » 34,5 » 34 3,535 Debt instruments » 543,5 » 43 5,416 Property » 5,3 » 45 43,543 Derivatives	<>	» 2024 » 2023 » € » €

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(continued)

»		3,4		
»	54	5,435		
	Investment funds			
»		4,3		
»	55	543,543		
	Asset-backed securities			
»		4,3		
»	23	34,543		
	Structured debt			
»		5,4		
»	31	435,435		
»		945,3		
»	35	1,114,984		
Click here to enter data			=	Click here to enter data
			<>	
»	Page 180			
		ROI FRS		
»	102 Test			
		trading		
»	as FRS102			
	Notes to the Financial Statements for			
»	the Financial Year Ended 30 June 2024			
»		2024	202	»
»	3			»
»		%	%	»
				»
	Cash and cash equivalents			
»		344,350	43,53	
»	4			
	Equity instruments			
»		34,534	3,53	
»	5			
	Debt instruments			
»		543,543	5,41	
»	6			
	Property			
»		5,345	43,54	
»	3			
	Derivatives			
»		3,454	5,43	
»	5			
	Investment funds			
»		4,355	543,5	
»	43			
	Asset-backed securities			
»		4,323	34,54	
»	3			
	Structured debt			

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(continued)

» 5,431 435,4 » 35 » 945,335 1,114 » ,984 » Page 181 » I FRS 102 Test RO » ding as FRS102 tra Notes to the Financial Statements for » the Financial Year Ended 30 June 2024		
Return on scheme assets Click here to enter data	=	Return on scheme assets Click here to enter data
» 202 » 4 2023 » » € €	<>	» 2024 » 2023 » € » €
	=	
Return on scheme assets » 23,4 » 32 56,565	<>	Return on scheme assets » 23,432 » 56,565
The pension scheme has not invested. The entity's own financial instruments include » d in the fair value of scheme assets are as » follows:	=	The pension scheme has not invested. The entity's own financial instruments include » d in the fair value of scheme assets are as » follows:
» 2024 » 2023 » € » € test » 43, » 530 345,435	<>	» 2024 » 2023 » € » € test » 43,530 » 345,435
The property occupied by, or other asset used » by, the entity included in the fair value of » scheme assets are as follows:	=	The property occupied by, or other asset used » by, the entity included in the fair value of » scheme assets are as follows:
» 2024 » 2023 » € » € test	<>	» 2024 » 2023 » € » € test

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(continued)

» 45, » 656 523,523		» 45,656 » 523,523
Reimbursement rights A reconciliation of reimbursement rights is as » follows: Click here to enter data	=	Reimbursement rights A reconciliation of reimbursement rights is as » follows: Click here to enter data
» » 2024 » » € Fair value at start of year » » 435,435 Interest income » » 45,645 Return on plan assets, excluding amounts inclu » ded in interest income/(expense) » 34,543 Actuarial gains and losses » » 54,534 Foreign exchange differences » » 56,455 Employer contributions » » 43,543 Contributions by scheme participants » » 5,435 Benefits paid » » 4,565 Assets acquired in business combinations » » 6,456 Assets distributed on settlements » » 43,543 Fair value at end of year » » 730,154	<>	» » 2024 » » €
testtest	=	testtest
» Page 182 ROI	<>	» Page 122 ROI F
» FRS 102 Test	=	» RS 102 Test

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» ing as FRS102	trad <>	» ng as FRS102	tradi
	=		
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024	F
	=		
Principal actuarial assumptions The principal actuarial assumptions at the balance sheet date are as follows: Click here to enter data		Principal actuarial assumptions The principal actuarial assumptions at the balance sheet date are as follows: Click here to enter data	
» » 2024 2023 » » % % Mortality rate » 344,350 » .00 3,453.00 Rates of employee turnover » 435,435 » .00 6,435.00 Proportion of employees opting for early retirement » 34,543 » .00 4,435.00 Discount rate » 5,435 » .00 4,435.00 Future salary increases » 4,356 » .00 5,435.00 Future pension increases » 3,457 » .00 34,543.00 Inflation » 4,358 » .00 4,534,543.00	<>	» 2024 » 2023 » % » %	
Click here to enter data	=	Click here to enter data	
» » 2024 2023 » » % % Mortality rate » 344,350 » .00 3,453.00 Rates of employee turnover » 435,435 » .00 6,435.00 Proportion of employees opting for early retirement » 34,543	<>	» 2024 » 2023 » % » %	

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» .00 4,435.00 Discount rate » 5,435 » .00 4,435.00 Future salary increases » 4,356 » .00 5,435.00 Future pension increases » 3,457 » .00 34,543.00 Inflation » 4,358 » .00 4,534,543.00		
Post retirement mortality assumptions Click here to enter data	=	Post retirement mortality assumptions Click here to enter data
» » 2024 2023 » Y » ears Years Current ROI pensioners at retirement age - mal » e 425,430 » .00 6,535.00 Current ROI pensioners at retirement age - fem » ale 435,435 » .00 3,534.00 Future ROI pensioners at retirement age - male » 435,435 » .00 4,354.00 Future ROI pensioners at retirement age - fema » le 34,534 » .00 4,354.00	<>	» 2024 » 2023 » Years » Years
Multi-employer plans Click here to enter data This is a defined benefit plan. testtest	=	Multi-employer plans Click here to enter data This is a defined benefit plan. testtest
» Page 183 » 102 Test ROI FRS » as FRS102 trading » Notes to the Financial Statements fo » r the Financial Year Ended 30 June 2024	+ -	
testtest testtest testtest Plans that share risks between entities under	=	testtest testtest testtest Plans that share risks between entities under

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(continued)

» common control Click here to enter data testtest testtest testtest testtest GROUP POST-RETIREMENT HEALTHCARE SCHEME Click here to enter data GROUP DESCRIPTION		» common control Click here to enter data testtest testtest testtest testtest GROUP POST-RETIREMENT HEALTHCARE SCHEME Click here to enter data GROUP DESCRIPTION
The date of the most recent comprehensive actuarial valuation was Friday 3 October 2014. I » F VALUATION WAS NOT ON REPORTING DATE, DESCRIPTION OF ADJUSTMENTS THAT WERE MADE TO MEASURE THE DEFINED BENEFIT OBLIGATION AT THE REPORTING DATE	<>	The date of the most recent comprehensive actuarial valuation was Friday 3 October 2014. I » F VALUATION WAS NOT ON REPORTING DATE, DESCRIPTION OF ADJUSTMENTS THAT WERE MADE TO MEASURE THE DEFINED BENEFIT OBLIGATION AT THE » REPORTING DATE
	=	
	<>	» Page 123 ROI FRS » 102 Test trading » as FRS102 Notes to the Financial Statements for the Financial Year Ended 31 December 2024
The total cost relating to defined benefit schemes for the year recognised in profit or loss as an expense was €6,546 (2023 - €45,645).		The total cost relating to defined benefit schemes for the year recognised in profit or loss as an expense was €6,546 (2023 - €45,645).
	=	
The total cost relating to defined benefit schemes for the year included in the cost of an asset was €34,456 (2023 - €34,543).	<>	The total cost relating to defined benefit schemes for the year included in the cost of an asset was €34,456 (2023 - €34,543).
Click here to enter data GROUP INFO Reconciliation of scheme assets and liabilities to assets and liabilities recognised The amounts recognised in the balance sheet are as follows: Click here to enter data	=	Click here to enter data GROUP INFO Reconciliation of scheme assets and liabilities to assets and liabilities recognised The amounts recognised in the balance sheet are as follows: Click here to enter data
» Page 184 » ROI FRS 102 Test » trading as FRS102 Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	
» 2024 202		» 20

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(continued)

» 3 » € Fair value of scheme assets » 54,656 3,45 » 4 Present value of scheme liabilities » 3,454 34,54 » 3		» 24 2023 » » € €
» 58,110 37,99 » 7 Unrecognised past service cost » 34,534 34,53 » 4 Other amounts recognised in the balance sheet » 3,453 5,65 » 4 Other amounts not recognised in the balance sheet » 3,454 34,53 » 4 Defined benefit pension scheme surplus » 99,551 112,7 » 19 » Page 185 » OI FRS 102 Test » rading as FRS102 Notes to the Financial Statements for the » e Financial Year Ended 30 June 2024	= +-	
Defined benefit obligation Changes in the defined benefit obligation are » as follows: Click here to enter data	=	Defined benefit obligation Changes in the defined benefit obligation are » as follows: Click here to enter data
» 2024 » € Present value at start of year » (34,543) Current service cost » (4,546) Past service cost » (4,564) Interest cost » (4,565)	<>	» » 2024 » » €

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(continued)

Actuarial gains and losses		
» (23,234)		
Foreign exchange differences		
» (45,643)		
Benefits paid		
» (23,424)		
Contributions by scheme participants		
» (4,654)		
Liabilities assumed in business combinations		
» (4,565)		
Liabilities extinguished on settlements		
» (4,565)		
Effect of curtailments		
» (3,454)		
	=	
Present value at end of year	+-	
»		
» (157,757)		
Fair value of scheme assets	=	Fair value of scheme assets
Changes in the fair value of scheme assets are		Changes in the fair value of scheme assets are
» as follows:		» as follows:
Click here to enter data		Click here to enter data
» 2024	<>	»
» €		» 2024
Fair value at start of year		»
» 3,454		» €
Interest income		
» 6,456		
Return on plan assets, excluding amounts inclu		
» ded in interest income/(expense) 34,543		
Actuarial gains and losses		
» 65,545		
Foreign exchange differences		
» 34,534		
Employer contributions		
» 6,567		
Contributions by scheme participants		
» 34,534		
Benefits paid		
» 5,676		
Assets acquired in business combinations		
» 34,534		
Assets distributed on settlements		
» 56,756		
	=	
Fair value at end of year	+-	
» 282,599		
Analysis of assets	=	Analysis of assets

	+ -	
» Page 186		
» FRS 102 Test		
» ing as FRS102		
Notes to the Financial Statements for		
» the Financial Year Ended 30 June 2024		
The major categories of scheme assets are as f	=	The major categories of scheme assets are as f
» ollows:		» ollows:
Click here to enter data		Click here to enter data
	< >	
» 2023 2024		» 2023 2024
» €		» € €
Cash and cash equivalents		
» 5		
» 34		
Equity instruments		
» 65		
» 45		
Debt instruments		
» 65		
» 554		
Property		
» 5		
» 5		
Derivatives		
» 65		
» 54		
Investment funds		
» 65		
» 5		
Asset-backed securities		
» 565		
» 45		
Structured debt		
» 6		
» 54		
» 841		
» 796		
Click here to enter data	=	Click here to enter data
	< >	
» 2023 2024		» 2023 2024
» %		» % %

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(continued)

Cash and cash equivalents			
»	5		
» 34			
Equity instruments			
»	65		
» 45			
Debt instruments			
»	65		
» 554			
Property			
»	5		
» 5			
Derivatives			
»	65		
» 54			
Investment funds			
»	65		
» 5			
Asset-backed securities			
»	565		
» 45			
Structured debt			
»	6		
» 54			
	=		
»	841	+-	
» 796			
Return on scheme assets	=	Return on scheme assets	
Click here to enter data		Click here to enter data	
»	2024	<>	» 20
» 2023		» 24	2023
»	€	»	
» €		» € €	
	=		
Return on scheme assets	<>	Return on scheme assets	
» 545,321		»	545,3
» 15,465		» 21	15,465
	=		
The pension scheme has not invested.	<>		
The entity's own financial instruments include			
» d in the fair value of scheme assets are as			
» follows:			
» Page 187		» Page 124	
» RO		» ROI F	
» I FRS 102 Test		» RS 102 Test	
	=		
» tra	<>	» tradi	
» ding as FRS102		» ng as FRS102	

(continued)

	=	
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
	=	
	<>	The pension scheme has not invested. The entity's own financial instruments include » d in the fair value of scheme assets are as » follows:
» 2024		» 2024
» 2023		» 2023
» €		» €
» €		» €
GROUP FAIR VALUE OF ENTITY'S OWN FINANCIAL INS » TRUMENTS 5,4		GROUP FAIR VALUE OF ENTITY'S OWN FINANCIAL
» 54 34,534		INSTRUMENTS
		» 5,45
		» 4 34,534
The property occupied by, or other asset used » by, the entity included in the fair value of » scheme assets are as follows:	=	The property occupied by, or other asset used » by, the entity included in the fair value of » scheme assets are as follows:
» 2024	<>	» 2024
» 2023		» 2023
» €		» €
» €		» €
GROUP FAIR VALUE OF SCHEME ASSETS THAT ARE PRO » PERTY	=	GROUP FAIR VALUE OF SCHEME ASSETS THAT ARE PRO » PERTY
OCCUPIED BY, OTHER ASSETS USED BY THE ENTITY » 2,5	<>	OCCUPIED BY, OTHER ASSETS USED BY THE ENTITY » 2,56
» 65 1,251		» 5 1,251
Reimbursement rights A reconciliation of reimbursement rights is as » follows: Click here to enter data	=	Reimbursement rights A reconciliation of reimbursement rights is as » follows: Click here to enter data
» 2024	<>	» 2024
» €		» €
Fair value at start of year		
» 34,543		
Interest income		
»		

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(continued)

» 56,456 Return on plan assets, excluding amounts inclu » ded in interest income/(expense) » 3,453 Actuarial gains and losses » » 6,545 Foreign exchange differences » » 3,453 Employer contributions » » 4,565 Contributions by scheme participants » » 34,534 Benefits paid » » 46,456 Assets acquired in business combinations » » 3,453 Assets distributed on settlements » » 45,645 Fair value at end of year » » 239,103			
GROUP REIMBURSEMENT RIGHTS RECOGNISED AS AN ASS » ET Principal actuarial assumptions The principal actuarial assumptions at the bal » ance sheet date are as follows: Click here to enter data			= GROUP REIMBURSEMENT RIGHTS RECOGNISED AS AN ASS » ET Principal actuarial assumptions The principal actuarial assumptions at the bal » ance sheet date are as follows: Click here to enter data
» Page 188 RO » I FRS 102 Test tr » ading as FRS102 Notes to the Financial Statements fo » r the Financial Year Ended 30 June 2024			<>
» 2024 20			» 2024
» 23			» 2023
» %			» %
» %			» %
Mortality rate » 12,131.00 » 2,278.00			

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(continued)

Rates of employee turnover				
»	2,313.00			
»	2,228.00			
Proportion of employees opting for early retirement				
»	1,231.00			
»	1,287.00			
Discount rate				
»	1,231.00			
»	1,287.00			
Future salary increases				
»	2,341.00			
»	1,237.00			
Future pension increases				
»	1,113.00			
»	1,788.00			
Inflation				
»	1,231.00			
»	2,348.00			
Claim rates for medical plans				
»	1,243.00			
»	1,878.00			
Rate of increase in healthcare costs				
»	1,113.00			
»	1,237.00			
Click here to enter data			=	Click here to enter data
			<>	
»	2024	20	»	2024
»	23		»	2023
»	%		»	%
»	%		»	%
Mortality rate				
»	12,131.00			
»	2,278.00			
Rates of employee turnover				
»	2,313.00			
»	2,228.00			
Proportion of employees opting for early retirement				
»	1,231.00			
»	1,287.00			
Discount rate				
»	1,231.00			
»	1,287.00			
Future salary increases				
»	2,341.00			
»	1,237.00			
Future pension increases				
»	1,113.00			
»	1,788.00			
Inflation				
»	1,231.00			
»	2,348.00			

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Claim rates for medical plans		
» 1,243.00		
» 1,878.00		
Rate of increase in healthcare costs		
» 1,113.00		
» 1,237.00		
	=	
» Page 189	+ -	
» FRS 102 Test		
» ing as FRS102		
Notes to the Financial Statements for th		
» e Financial Year Ended 30 June 2024		
Post retirement mortality assumptions	=	Post retirement mortality assumptions
Click here to enter data		Click here to enter data
» 2024 2023	< >	» 2024
» 2023		» 2023
» Years Years		» Year
» s Years		
» 1,235.00 1,236.00		
» 1,235.00 1,236.00		
» 6,785.00 6,789.00		
» 5,678.00 6,978.00		
	=	
Multi-employer plans		Multi-employer plans
	- +	
		» Page 125
		ROI FRS 102
		» Test
		trading as F
		» RS102
		Notes to the Financial Statements for the F
		» inancial Year Ended 31 December 2024
Click here to enter data	=	Click here to enter data
GROUP DESCRIPTION		GROUP DESCRIPTION
This is a defined benefit plan.		This is a defined benefit plan.
REASON WHY SUFFICIENT INFORMATIONS IS NOT AVAI		REASON WHY SUFFICIENT INFORMATIONS IS NOT AVAI
» LABLE TO THE ENABLE TO ENTITY TO		» LABLE TO THE ENABLE TO ENTITY TO
ACCOUNT FOR THE PLAN AS A DEFINED BENEFIT PLAN		ACCOUNT FOR THE PLAN AS A DEFINED BENEFIT PLAN
INFORMANTION ABOUT ANY DEFICIT OR SURPLUS IN T		INFORMANTION ABOUT ANY DEFICIT OR SURPLUS IN T
» HE PLAN AND THE IMPLICATIONS FOR		» HE PLAN AND THE IMPLICATIONS FOR
THE ENTITY		THE ENTITY
DESCRIPTION OF EXTENT TO WHICH ENTITY CAN BE L	< >	DESCRIPTION OF EXTENT TO WHICH ENTITY CAN BE L

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» IABLE TO THE PLAN FOR OTHER ENTITIES' OBLIGATIONS UDNER THE T&Cs OF THE MULTU-EMPLOY » ER PLAN		» IABLE TO THE PLAN FOR OTHER ENTITIES' OBLIGATIONS UDNER THE T&Cs OF THE MU » LTU-EMPLOYER PLAN
HOW LIABILITY RECGNOISED Plans that share risks between entities under » common control Click here to enter data GROUP PLANS THAT SHARE RISK CONTRACTUAL AGREEMENT OR STATE POLICY FOR CHAR » CHING COST OF DEFINED BENEFIT SCHEME OR FACE THAT THERE IS NO POLICY POLICY FOR DETERMINING CONTRIBUTION TO BE PAID » BY THE ENTITY CROSS REFERENCE TO DISCLOSURES IN ANOTHER GROU » P ENTITY'S FINANCIAL STATEMENT	=	HOW LIABILITY RECGNOISED Plans that share risks between entities under » common control Click here to enter data GROUP PLANS THAT SHARE RISK CONTRACTUAL AGREEMENT OR STATE POLICY FOR CHAR » CHING COST OF DEFINED BENEFIT SCHEME OR FACE THAT THERE IS NO POLICY POLICY FOR DETERMINING CONTRIBUTION TO BE PAID » BY THE ENTITY CROSS REFERENCE TO DISCLOSURES IN ANOTHER GROU » P ENTITY'S FINANCIAL STATEMENT
» Page 190	<>	Page
R		» 126
» OI FRS 102 Test		ROI
	=	
» rading as FRS102	<>	trad
	=	
Notes to the Financial Statements fo » r the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
	=	
30 Called-up share capital presented as equity	<>	30 Called-up share capital presented as equi » ty
	=	
Authorised shares Click here to enter data		Authorised shares Click here to enter data
» 2024 2023	<>	» 2024 2023
» No. € No.		» No. € No. €
» €		
	=	
AUTHORISED SHARE CAPITAL of €4 (2023 - €8) each » 400 1,600 800 6, » 400 Called-up share capital presented as equity » 11,111 22 » ,222	<>	AUTHORISED SHARE CAPITAL of €4 (2023 - €8) each » 400 1,600 800 » 6,400 Called-up share capital presented as equity » 11,111 » 22,222
Called-up share capital presented as a liability	=	Called-up share capital presented as a liability
» 333,333	<>	» 333,333 4
» 444,444		» 44,444
	=	

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(continued)

Authorised shares Click here to enter data		Authorised shares Click here to enter data
» 2024 2023	<>	» 2024 2023
» No. € No.		» No. € No. €
» €		
	=	
AUTHORISED SHARE CAPITAL of €4 (2023 - €8) each	<>	AUTHORISED SHARE CAPITAL of €4 (2023 - €8) each
» 400 1,600 800 6,		» 400 1,600 800
» 400		» 6,400
Called-up share capital presented as equity		Called-up share capital presented as
» 11,111 22		
» ,222		equity
		» 11,111
		» 22,222
Called-up share capital presented as a	=	Called-up share capital presented as a
liability	<>	liability
» 333,333		» 333,333 4
» 444,444		» 44,444
	=	
Authorised shares Click here to enter data		Authorised shares Click here to enter data
» 2024 2023	<>	» 2024 2023
» No. € No.		» No. € No. €
» €		
	=	
Authorised share capital of €1 each	<>	Authorised share capital of €1 each
» 4,300 5,160 5,250 6,		» 4,300 5,160 5,250
» 300		» 6,300
Called-up share capital presented as equity		Called-up share capital presented as
» 23,432 2,		
» 332		equity
		» 23,432
		» 2,332
Called-up share capital presented as a	=	Called-up share capital presented as a
liability	<>	liability
» 234,234 24		» 234,234
» ,324		» 24,324
	=	
» Page 191	<>	» Page 127
» OI FRS 102 Test R		» FRS 102 Test ROI
	=	
» rading as FRS102 t	<>	» ing as FRS102 trad

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	=	
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
Authorised shares Click here to enter data	=	Authorised shares Click here to enter data
» 2024 2023	<>	» 2024 2023
» No. € No.		» No. € No. €
» €		
Authorised share capital of €1 each	<>	Authorised share capital of €1 each
» 4,300 5,160 5,250		» 4,300 5,160 5,250
» 6,300		» 6,300
Called-up share capital presented as equity		Called-up share capital presented as
» 23,432		equity
» 2,332		» 23,432
		» 2,332
Called-up share capital presented as a liability	=	Called-up share capital presented as a liability
» 234,234	<>	» 234,234
» 24,324		» 24,324
Allotted, called-up and fully paid shares Click here to enter data	=	Allotted, called-up and fully paid shares Click here to enter data
» 2024 2023	<>	» 2024 2023
» No. € No.		» No. € No. €
» €		
ALLOTTED SHARE CAPITAL of €10 (2023 - €5) each	<>	ALLOTTED SHARE CAPITAL of €10 (2023 - €5) each
» 3,453 34,530 3,453		» 3,453 34,530 3,453
» 17,265		» 17,265
Called-up share capital presented as equity		Called-up share capital presented as
» 46,464		equity
» 45,673		» 46,464
		» 45,673
Called-up share capital presented as a liability	=	Called-up share capital presented as a liability
» 43,457	<>	» 43,457
» 75,646		» 75,646
Allotted, called-up and fully paid shares Click here to enter data	=	Allotted, called-up and fully paid shares Click here to enter data
	<>	

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(continued)

» 2024 2023				» 2024 2023			
» No. €		No.		» No. €		No. €	
» €							
				=			
ALLOTTED SHARE CAPITAL of €10 (2023 - €5) each				<> ALLOTTED SHARE CAPITAL of €10 (2023 - €5) each			
» 3,453 34,530		3,453		» 3,453 34,530		3,453	
» 17,265				» 17,265			
Called-up share capital presented as equity				Called-up share capital presented as			
» 46,464				equity		46,464	
» 45,673				» 45,673			
Called-up share capital presented as a liability				= Called-up share capital presented as a liability			
» 43,457				<> » 43,457			
» 75,646				» 75,646			
Allotted, called-up and fully paid shares				= Allotted, called-up and fully paid shares			
» Page 192		R		<> » Page 128		ROI	
» OI FRS 102 Test				» FRS 102 Test			
				=			
» rading as FRS102		t		<> » ing as FRS102		trad	
				=			
Notes to the Financial Statements for the Financial Year Ended 30 June 2024				<> Notes to the Financial Statements for the Financial Year Ended 31 December 2024			
Click here to enter data				= Click here to enter data			
» 2024 2023				<> » 2024 2023			
» No. €		No.		» No. €		No. €	
» €							
ALLOTTED CURRENCY SHARE				= ALLOTTED CURRENCY SHARE			
CAPITAL sek of €100 (2023 - €200) each				<> CAPITAL sek of €100 (2023 - €200)			
» 15 3,000		50 20		» 15 3,000		50	
» ,000				each		20,000	
ALLOTTED CURRENCY SHARE				= ALLOTTED CURRENCY SHARE			
CAPITAL of €45 (2023 - €250) each				<> CAPITAL of €45 (2023 - €250) each			
» 5 675		40 40		» 5 675		40	
» ,000				» 40,000			
» 20 3,675		90 60		» 20 3,675		90	

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» ,000		» 60,000
	=	
Called-up share capital presented as equity	<>	Called-up share capital presented as
» 34,324 34		equity
» ,101		» 34,324
		» 34,101
Called-up share capital presented as a	=	Called-up share capital presented as a
liability	<>	liability
» 34,543 76		» 34,543
» ,342		» 76,342
Allotted, called-up and fully paid shares	=	Allotted, called-up and fully paid shares
Click here to enter data		Click here to enter data
» 2024 2023	<>	» 2024 2023
» No. € No.		» No. € No. €
» €		
ALLOTTED CURRENCY SHARE	=	ALLOTTED CURRENCY SHARE
CAPITAL sek of €100 (2023 - €200) each	<>	CAPITAL sek of €100 (2023 - €200)
» 15 3,000 50 20		each
» ,000		» 15 3,000 50
		» 20,000
ALLOTTED CURRENCY SHARE	=	ALLOTTED CURRENCY SHARE
CAPITAL of €45 (2023 - €250) each	<>	CAPITAL of €45 (2023 - €250) each
» 5 675 40 40		» 5 675 40
» ,000		» 40,000
» 20 3,675 90 60		» 20 3,675 90
» ,000		» 60,000
	=	
Called-up share capital presented as equity	<>	Called-up share capital presented as
» 34,324 34		equity
» ,101		» 34,324
		» 34,101
Called-up share capital presented as a	=	Called-up share capital presented as a
liability	<>	liability
» 34,543 76		» 34,543
» ,342		» 76,342
New shares allotted	=	New shares allotted
Click here to enter data		Click here to enter data
During the year 10 SHARES ALLOTTED DURING THE	<>	During the year 10 SHARES ALLOTTED DURING THE
» PERIOD having an aggregate nominal value of		» PERIOD having an aggregate nominal value of
» €5 were		» €5

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allotted for an aggregate consideration of €65 » ,387. REASON FOR ALLOTMENT.		were allotted for an aggregate consideration o » f €65,387. REASON FOR ALLOTMENT.
The total shares allotted in the year presente » d as called-up share capital is €56,445 and » presented as a liability is €34,345.	=	The total shares allotted in the year presente » d as called-up share capital is €56,445 and » presented as a liability is €34,345.
» Page 193	<>	» Page 129
ROI » FRS 102 Test trad » ing as FRS102	=	ROI » FRS 102 Test trad » ing as FRS102
Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Redeemable preference shares Click here to enter data	=	Redeemable preference shares Click here to enter data
The REDEEMABLE PREFERENCE SHARE are redeemable » at the option of the company between 3 Nove » mber 2014 and 30 September 2014. They are redeemabl » e at €6 per share and carry THE SHARES CARRY » THE FOLLOWING VOTING RIGHTS. testtest. On a windin » g up of the company the holders of the share » s have a right to receive ON A WINDING UP OF THE COMPANY THE SHA » REHOLDER(S) HAVE A RIGHT TO RECEIVE semi-skimmed milk and water as long as they ar » e a good eater.. Winding up value for redeem » able preference share is €150,600.	<>	The REDEEMABLE PREFERENCE SHARE are redeemable » at the option of the company between 3 November 2014 and 30 September 2014. They are » redeemable at €6 per share and carry THE SHA » RES CARRY THE FOLLOWING VOTING RIGHTS. testtest. 0 » n a winding up of the company the holders of » the shares have a right to receive ON A WINDING UP » OF THE COMPANY THE SHAREHOLDER(S) HAVE A RIGHT TO RECEIVE semi-skimmed milk and water a » s long as they are a good eater.. Winding up » value for redeemable preference share is €150,600.
Rights, preferences and restrictions Click here to enter data RIGHTS PREFERENCES AND RESTRICTIONS have the f » ollowing rights, preferences and restriction » s: RIGHTS PREFERENCES AND RESTRICTIONS ATTACHED T » O CLASS OF SHARE Shares reserved for issue Click here to enter data SHARES RESERVED FOR ISSUE TERMS, AMOUNTS AND COMPARATIVES FOR CLASS OF S » HARE The number of shares reserved for issue is 780 » 5. Treasury shares Click here to enter data EQUITY SHARES	=	Rights, preferences and restrictions Click here to enter data RIGHTS PREFERENCES AND RESTRICTIONS have the f » ollowing rights, preferences and restriction » s: RIGHTS PREFERENCES AND RESTRICTIONS ATTACHED T » O CLASS OF SHARE Shares reserved for issue Click here to enter data SHARES RESERVED FOR ISSUE TERMS, AMOUNTS AND COMPARATIVES FOR CLASS OF S » HARE The number of shares reserved for issue is 780 » 5. Treasury shares Click here to enter data EQUITY SHARES
A total of 200 EQUITY SHARES shares, with a va » lue of €75,657 are held by TEST COMPANY. RES	<>	A total of 200 EQUITY SHARES shares, with a va » lue of €75,657 are held by TEST COMPANY.

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» TR ICTIONS ON PROFITS FOR DISTRIBUTION FOR DIVIDENDS.		RESTRICTIONS ON PROFITS FOR DISTRIBUTION FOR D » IVIDENDS.
	=	
31 Reserves	<>	31 Reserves
Group Click here to enter data GROUP RESERVES DETAILS OF WHAT THE RESERVE COMPRISES AND HOW » IT HAS ARISEN	=	Group Click here to enter data GROUP RESERVES DETAILS OF WHAT THE RESERVE COMPRISES AND HOW » IT HAS ARISEN
The changes to each component of equity result » ing from items of other comprehensive income » for the current year were as follows:	<>	The changes to each component of equity result » ing from items of other comprehensive income » for the current year were as follows:
	=	
<< double-click t » o launch smart-table designer >>	<>	<< double-click » to launch smart-table designer >>
Conversion of debt to equity GROUP DETAILS OF CONVERSION OF DEBT TO EQUITY	=	Conversion of debt to equity GROUP DETAILS OF CONVERSION OF DEBT TO EQUITY
» Page 194 ROI FRS	<>	» Page 130 ROI FRS
» 102 Test		» 102 Test
	=	
trading » as FRS102	<>	trading » as FRS102
	=	
Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Company Click here to enter data COMPANY RESERVES DETAILS OF WHAT THE RESERVE COMPRISES AND HOW » IT HAS ARISEN COMPANY RESERVES 2 TEST	=	Company Click here to enter data COMPANY RESERVES DETAILS OF WHAT THE RESERVE COMPRISES AND HOW » IT HAS ARISEN COMPANY RESERVES 2 TEST
The changes to each component of equity result » ing from items of other comprehensive income » for the current year were as follows:	<>	The changes to each component of equity result » ing from items of other comprehensive income » for the current year were as follows:
	=	
<< double-cl » ick to launch smart-table designer >>	<>	<< double-click t » o launch smart-table designer >>
Conversion of debt to equity DETAILS OF CONVERSION OF DEBT TO EQUITY	=	Conversion of debt to equity DETAILS OF CONVERSION OF DEBT TO EQUITY
32 Minority interests	<>	32 Minority interests
Click here to enter data The minority interests relate to: GROUP SUBSIDIARY of which 1210% (2023 - 1211%) » of the voting rights are held outside of th	=	Click here to enter data The minority interests relate to: GROUP SUBSIDIARY of which 1210% (2023 - 1211%) » of the voting rights are held outside of th

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» e group.		» e group.	
33 Loans and borrowings	<>	33 Loans and borrowings	
» Group		» oup	Gr
» Company		» Company	
2		2024	
» 024 2023	20	» 2023	2024
» 24 2023		» 2023	
» € €		» €	€
» € €		» €	€
Non-current loans and borrowings	=	Non-current loans and borrowings	
Bank borrowings	34,	Bank borrowings	34,140
» 140 56,900	11,	» 56,900	11,380
» 380 22,760		» 22,760	
Bank overdrafts	2,	Bank overdrafts	2,631
» 631 504,385	8	» 504,385	877
» 77 501,754		» 501,754	
Finance lease liabilities	46,	Finance lease liabilities	46,749
» 749 77,915	15,	» 77,915	15,583
» 583 31,166		» 31,166	
Convertible debt	45,	Convertible debt	45,300
» 300 75,500	15,	» 75,500	15,100
» 100 30,200		» 30,200	
Redeemable preference shares	35,	Redeemable preference shares	35,034
» 034 58,390	11,	» 58,390	11,678
» 678 23,356		» 23,356	
Unsecured debentures	9,	Unsecured debentures	9,111
» 111 15,185	3,	» 15,185	3,037
» 037 6,074		» 6,074	
Secured debentures	29,	Secured debentures	29,835
» 835 49,725	9,	» 49,725	9,945
» 945 19,890		» 19,890	
Other borrowings	18,	Other borrowings	18,936
» 936 31,560	6,	» 31,560	6,312
» 312 12,624		» 12,624	
	=		
221,	<>	221,736	
» 736 869,560		» 869,560	73,912
» 912 647,824		» 647,824	
	=		
» Page 195	<>	» age 131	P
ROI FRS 1		ROI FRS 10	
» 02 Test		» 2 Test	
	=		
trading a	<>	trading as	
» s FRS102		» FRS102	
	=		
Notes to the Financial Statements for th	<>	Notes to the Financial Statements for the F	
» e Financial Year Ended 30 June 2024		» inancial Year Ended 31 December 2024	
	=		

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» Group				<>	Gro			
» any					Compa			
202					2024			
» 4 2023 2024					» 2023 2024			
» 2023					» 2023			
» € € €					» € €			
» €					» €			
Current loans and borrowings				=	Current loans and borrowings			
Bank borrowings 12,1				<>	Bank borrowings 12,114			
» 14 20,190 4,038					» 20,190 4,038			
» 8,076					» 8,076			
Bank overdrafts 7,4					Bank overdrafts 7,491			
» 91 12,485 2,497					» 12,485 2,497			
» 4,994					» 4,994			
Finance lease liabilities 30,4					Finance lease liabilities 30,471			
» 71 50,785 10,157					» 50,785 10,157			
» 20,314					» 20,314			
Convertible debt 8,4					Convertible debt 8,442			
» 42 14,070 2,814					» 14,070 2,814			
» 5,628					» 5,628			
Redeemable preference shares 13,4					Redeemable preference shares 13,458			
» 58 22,430 4,486					» 22,430 4,486			
» 8,972					» 8,972			
Unsecured debentures 2,3					Unsecured debentures 2,370			
» 70 3,950 790					» 3,950 790			
» 1,580					» 1,580			
Secured debentures 4,8					Secured debentures 4,809			
» 09 8,015 1,603					» 8,015 1,603			
» 3,206					» 3,206			
Other borrowings 42,9					Other borrowings 42,954			
» 54 71,590 14,318					» 71,590 14,318			
» 28,636					» 28,636			
				=				
» 09 122,1 203,515 40,703				<>	» 122,109 203,515 40,703			
» 81,406					» 81,406			
Group				=	Group			
Click here to enter data					Click here to enter data			
Creditors include bank loans of €345,345 (2023				<>	Creditors include bank loans of €345,345 (2023			
» - €234,234) and other borrowings of €23,332					» - €234,234) and other borrowings of €23,332			
» (2023 - €333,222),					» (2023 - €333,222),			
both repayable by instalments and due within t					» both repayable by instalments and d			
» he next 12 months.					» ue within the next 12 months.			
				=				
» age 196				<>	» age 132			
» ROI FRS 102 Test					ROI FRS 102			
				=	» Test			

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» trading as FRS102	<>	trading as FR » S102
	=	
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
	=	
Bank borrowings Click here to enter data		Bank borrowings Click here to enter data
GROUP BANK LOANS AND BORROWING is denominated » in ISK with a nominal interest rate of 10%, » and the final instalment is due on 11 October 2014. The » e carrying amount at year end is €456,787 (2 » 023 - €45,454).	<>	GROUP BANK LOANS AND BORROWING is denominated » in ISK with a nominal interest rate of 10%, » and the final instalment is due on 11 October 2014 » . The carrying amount at year end is €456,78 » 7 (2023 - €45,454).
DETAILS OF ASSETS PLEDGED AS SECURITY/COLLETER » AL IN RESPECT OF SPECIFIC BANK BORROWING RESTRICTIONS IMPOSED ON THE ENTITY DETAILS OF UNDAWN COMMITTED BORROWING FACILITIES AVAILABLE AT THE PERIOD END FOR WHICH ALL CONDITIONS HAVE BEEN MET REPAYMENT SCHEDULE Other borrowings Click here to enter data GROUP OTHER BORROWING is denominated in NOK with » th a nominal interest rate of 15%, and the final » instalment is due on 1 October 2014. The carrying » ing amount at year end is €34,533 (2023 - €4 » 3,455). DETAILS OF ASSETS PLEDGED AS SECURITY RESTRICTIONS IMPOSED ON THE ENTITY DETAILS OF UNDAWN COMMITTED BORROWING FACILITIES » ES AVAILABLE AT THE PERIOD END FOR WHICH ALL CONDITIONS HAVE BEEN MET REPAYMENT SCHEDULE The amount issued in respect of each class of » debentures issued is €5,454 (2023 - €34,534) » . The consideration received in respect of each » class of debentures issued is €4,545 (2023 - » €4,534). testtest testtest Included in the loans and borrowings are the following » amounts due after more than five years: » ars: Click here to enter data	=	DETAILS OF ASSETS PLEDGED AS SECURITY/COLLETER » AL IN RESPECT OF SPECIFIC BANK BORROWING RESTRICTIONS IMPOSED ON THE ENTITY DETAILS OF UNDAWN COMMITTED BORROWING FACILITIES » ES AVAILABLE AT THE PERIOD END FOR WHICH ALL CONDITIONS HAVE BEEN MET REPAYMENT SCHEDULE Other borrowings Click here to enter data GROUP OTHER BORROWING is denominated in NOK with » th a nominal interest rate of 15%, and the final » instalment is due on 1 October 2014. The carrying » ing amount at year end is €34,533 (2023 - €4 » 3,455). DETAILS OF ASSETS PLEDGED AS SECURITY RESTRICTIONS IMPOSED ON THE ENTITY DETAILS OF UNDAWN COMMITTED BORROWING FACILITIES » ES AVAILABLE AT THE PERIOD END FOR WHICH ALL CONDITIONS HAVE BEEN MET REPAYMENT SCHEDULE The amount issued in respect of each class of » debentures issued is €5,454 (2023 - €34,534) » . The consideration received in respect of each » class of debentures issued is €4,545 (2023 - » €4,534). testtest testtest Included in the loans and borrowings are the following » amounts due after more than five years: » ars: Click here to enter data
» » 2023	<>	» » 2024 2023

(continued)

Company Click here to enter data Creditors include bank loans of €11,111 (2023 » - €3,333) and other borrowings of €1,111 (20 » 23 - €22,222), both repayable by instalments and due within the ne » xt 12 months.		Company Click here to enter data Creditors include bank loans of €11,111 (2023 » - €3,333) and other borrowings of €1,111 (20 » 23 - €22,222), both repayable by instalments and due within the ne » xt 12 months.
Page 198 » ROI FRS 102 Test » trading as FRS102 Notes to the Financial Statements fo » r the Financial Year Ended 30 June 2024	+ -	
Bank borrowings Click here to enter data BANK LOAN AND BORROWING is denominated in SEK » with a nominal interest rate of 9%, and the » final instalment is due on 5 October 2014. The carry » ing amount at year end is €3,453 (2023 - €34 » ,534). DETAILS OF ASSETS PLEDGED AS SECURITY/COLLETER » AL IN RESEPCT OF SPECIFIC BANK BORROWING RESTRICTION IMPOSED ON THE ENTITY DETAILS OF UNDAWN COMMITTED BORROWING FACILITI » ED AVAILABLE AT PERIOD END FOR WHICH ALL CONDITIONS HAVE BEEN MET REPAMENT SCHEDULE Other borrowings Click here to enter data	=	Bank borrowings Click here to enter data BANK LOAN AND BORROWING is denominated in SEK » with a nominal interest rate of 9%, and the » final instalment is due on 5 October 2014. The carry » ing amount at year end is €3,453 (2023 - €34 » ,534). DETAILS OF ASSETS PLEDGED AS SECURITY/COLLETER » AL IN RESEPCT OF SPECIFIC BANK BORROWING RESTRICTION IMPOSED ON THE ENTITY DETAILS OF UNDAWN COMMITTED BORROWING FACILITI » ED AVAILABLE AT PERIOD END FOR WHICH ALL CONDITIONS HAVE BEEN MET REPAMENT SCHEDULE Other borrowings Click here to enter data
OTHER LOANS AND BORROWINGS is denominated in N » OK with a nominal interest rate of 50%, and » the final instalment is due on 19 October 2014. The carr » ying amount at year end is €456,987 (2023 - » €34,535). DETAILS OF ASSETS PLEDGED AS SECURITY/COLLETER » AL IN RESPECT OF SPECIFIC BORROWING	< >	OTHER LOANS AND BORROWINGS is denominated in N » OK with a nominal interest rate of 50%, and » the final instalment is due on 19 October 2014. Th » e carrying amount at year end is €456,987 (2 » 023 - €34,535). DETAILS OF ASSETS PLEDGED AS SECURITY » /COLLETERAL IN RESPECT » OF SPECIFIC BORROWING
RESTRICTIONS IMPOSED ON THE ENTIRY	=	RESTRICTIONS IMPOSED ON THE ENTIRY
DETAILS OF UNDAWM COMMITED BORROWING FACILITIE » D AVAILABLE AT THE PERIOD ED FOR WHICH ALL CONDITIONS HAVE BEEN MET	< >	DETAILS OF UNDAWM COMMITED BORROWING FACILITIE » D AVAILABLE AT THE PERIOD ED FOR WHICH ALL CONDITIONS HAVE BEEN MET
REPAYMENT SCHEDULE The amount issued in respect of each class of » debentures issued is €5,864 (2023 - €34,534) » . The consideration received in respect of each » class of debentures issued is €66,544 (2023	=	REPAYMENT SCHEDULE The amount issued in respect of each class of » debentures issued is €5,864 (2023 - €34,534) » . The consideration received in respect of each » class of debentures issued is €66,544 (2023

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Click here to enter data OTHER LOANS AFTER FIVE YEARS Debenture loans after five years Click here to enter data DEBENTURE LOANS AFTER FIVE YEARS Bank borrowings and debenture loans after five » years Click here to enter data BANK BORROWINGS AND DEBENTURE LOANS AFTER FIVE » YEARS Convertible debt after five years Click here to enter data CONVERTIBLE DEBT AFTER FIVE YEARS		Click here to enter data OTHER LOANS AFTER FIVE YEARS Debenture loans after five years Click here to enter data DEBENTURE LOANS AFTER FIVE YEARS Bank borrowings and debenture loans after five » years Click here to enter data BANK BORROWINGS AND DEBENTURE LOANS AFTER FIVE » YEARS Convertible debt after five years Click here to enter data CONVERTIBLE DEBT AFTER FIVE YEARS
34 Obligations under leases and hire purchase » contracts	<>	34 Obligations under leases and hire purchas » e contracts
Group Finance leases Click here to enter data GROUP DESCRIPTION OF SIGNIFICANT ARRANGEMENTS	=	Group Finance leases Click here to enter data GROUP DESCRIPTION OF SIGNIFICANT ARRANGEMENTS
Page 200	<>	P
ROI FR		ROI FRS
» S 102 Test		» 102 Test
	=	
tradin	<>	trading
» g as FRS102		» as FRS102
	=	
Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
The total of future minimum lease payments is » as follows: Click here to enter data	=	The total of future minimum lease payments is » as follows: Click here to enter data
» 2024 2023	<>	» 2024 2
» € €		» € €
Not later than one year		
» 34,534 3,453		
Later than one year and not later than five ye » ars		
» 34,334 3,453		
Later than five years		
» 544,456 3,453		
» 613,324 10,359		» - -
Operating leases The total of future minimum lease payments is	=	Operating leases The total of future minimum lease payments is

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(continued)

» as follows: Click here to enter data	<>	» as follows: Click here to enter data
<div>» 2024 2023</div> <div>» € €</div> <div>Not later than one year</div> <div>» 34,534 34,534</div> <div>Later than one year and not later than five ye</div> <div>» ars 45,343 34,534</div> <div>Later than five years</div> <div>» 3,445 34,534</div> <div>» 83,322 103,60</div> <div>» 2</div>	<>	<div>» 2024 2</div> <div>» 023</div> <div>» € €</div> <div>» - -</div>
Click here to enter data The amount of non-cancellable operating lease » payments recognised as an expense during the » year was €5,566 (2023 - €66,778).	=	Click here to enter data The amount of non-cancellable operating lease » payments recognised as an expense during the » year was €5,566 (2023 - €66,778).
» Page 201	<>	» Page 136
» RO » I FRS 102 Test	<>	» ROI FRS » 102 Test
	=	
» trading as FRS102	<>	» trading » as FRS102
	=	
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Finance leases - lessor Click here to enter data GROUP DESCRIPTION OF SIGNIFICANT LEASING ARRAN » GEMENT The amount of the net investment in a finance » lease is determined as shown in the followin » g table: Click here to enter data	=	Finance leases - lessor Click here to enter data GROUP DESCRIPTION OF SIGNIFICANT LEASING ARRAN » GEMENT The amount of the net investment in a finance » lease is determined as shown in the followin » g table: Click here to enter data
<div>» 20</div> <div>» 24 2023</div> <div>» € €</div> <div>Minimum lease payments</div> <div>» 34,</div> <div>» 534 45,543</div> <div>Unguaranteed residual value</div>	<>	<div>» 202</div> <div>» 4 2023</div> <div>» € €</div>

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(continued)

»		3,	
» 453	3,434		
		=	
Gross investment		<>	
»	37,		
» 987	48,977		
Unearned finance income			
»	4,		
» 545	4,554		
Accumulated allowance for uncollectible minimum lease payments	34,		
» 534	3,434		
Net investment (present value of minimum lease payments)	77,		
» 066	56,965		
The gross investment amount and the present value of payable minimum lease payments are shown in the following table:			The gross investment amount and the present value of payable minimum lease payments are shown in the following table:
Click here to enter data		=	Click here to enter data
»	2024	<>	»
» 2023			» 2023
»	€		»
»	€		»
»	Gross	Present value	»
»	ross	Present value	»
»			»
»	investment in	of minimum	»
»	nt in	of minimum	»
»	lease	lease payments	»
»	lease	lease payments	»
Maturity			
Not later than one year			
»	547,564	4,565	»
» ,446	5,345		
Later than one year and not later than five years			
»	45,343	4,345	»
» ,534	4,334		
Later than five years			
»	56,634	5,454	»
» ,535	4,343		
»	649,541	14,364	»
» ,515	14,022		
Click here to enter data		=	Click here to enter data
Contingent rents recognised as income in the period are €5,466 (2023 - €1,231).			Contingent rents recognised as income in the period are €5,466 (2023 - €1,231).

» Page 202	+ -	
» 102 Test		
» as FRS102		
Notes to the Financial Statements for the Financial Year Ended 30 June 2024		
Operating leases - lessor The total of future minimum lease payments is » as follows: Click here to enter data	=	Operating leases - lessor The total of future minimum lease payments is » as follows: Click here to enter data
» 2024 2023	< >	» 202
» € €		» 4 2023
Not later than one year		» € €
» 5		
» ,343 4,566		
Later than one year and not later than five years		
» 3		
» ,132 3,433		
Later than five years		
» 12		
» ,123 3,434		
» 20		
» ,598 11,433		
Click here to enter data Total contingent rents recognised as income in » the period are €65,443 (2023 - €3,454). Click here to enter data GROUP DESCRIPTIONS OF SIGNIFICANT LEASING ARRANGEMENT » COMPANY Company Finance leases Click here to enter data FINANCE LEASE AND HIRE PURCHASE COMMITMENTS - » COMPANY	=	Click here to enter data Total contingent rents recognised as income in » the period are €65,443 (2023 - €3,454). Click here to enter data GROUP DESCRIPTIONS OF SIGNIFICANT LEASING ARRANGEMENT » COMPANY Company Finance leases Click here to enter data FINANCE LEASE AND HIRE PURCHASE COMMITMENTS - » COMPANY
DESCRIPTION OF SIGNIFICANT ARRANGEMENT INCLUDING INFORMATION ABOUT CONTINGENT RENT	< >	DESCRIPTION OF SIGNIFICANT ARRANGEMENT INCLUDING INFORMATION ABOUT CONTINGENT RENT
	=	
» Page 203	< >	» age 137
ROI FR		ROI FRS

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(continued)

» S 102 Test		» 102 Test
	=	
» g as FRS102 trading	<>	» as FRS102 trading
	=	
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
The total of future minimum lease payments is » as follows: Click here to enter data	=	The total of future minimum lease payments is » as follows: Click here to enter data
» 2024 2023	<>	» 2024 2023
» € €		» € €
Not later than one year		
» 143,546 345,34		
» 0		
Later than one year and not later than five years		
» 45,645 45,645		
Later than five years		
» 65,456 45,644		
» 254,647 436,62		
» 9		
Operating leases The total of future minimum lease payments is » as follows: Click here to enter data	=	Operating leases The total of future minimum lease payments is » as follows: Click here to enter data
» 2024 2023	<>	» 2024 2023
» € €		» € €
Not later than one year		
» 4,654 46,455		
Later than one year and not later than five years		
» 54,660 4,564		
Later than five years		
» 2,222 22,222		
» 61,536 73,241		
Click here to enter data The amount of non-cancellable operating lease payments recognised as an expense during the year was €55,555	=	Click here to enter data The amount of non-cancellable operating lease payments recognised as an expense during the year was €55,555

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(2023 - €458,964).		(2023 - €458,964).
» Page 204	<>	» Page 138
ROI		ROI FRS
» FRS 102 Test		» 102 Test
	=	
» ding as FRS102	<>	» as FRS102
	=	
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Finance leases - lessor Click here to enter data	=	Finance leases - lessor Click here to enter data
DESCRIPTION OF SIGNIFICANT LEASING ARRANGEMENT INCLUDING INFORMATION ABOUT	<>	DESCRIPTION OF SIGNIFICANT LEASING ARRANGEMENT » INCLUDING INFORMATION ABOUT
CONTINGENT RENT The amount of the net investment in a finance » lease is determined as shown in the following table: Click here to enter data	=	CONTINGENT RENT The amount of the net investment in a finance » lease is determined as shown in the following » g table: Click here to enter data
» 2024	<>	» 2024
» 2023		» 2023
» €		» €
» €		» €
Minimum lease payments		
» 5,454		
» 53,452		
Unguaranteed residual value		
» 21,245		
» 5,436		
	=	
Gross investment	<>	
» 26,699		
» 58,888		
Unearned finance income		
» 32,555		
» 5,454		
Accumulated allowance for uncollectible minimum lease payments		
» 2,425		
» 22,455		
Net investment (present value of minimum lease payments)		
» 61,679		
» 86,797		
The gross investment amount and the present value of payable minimum lease payments are shown in the following table:		The gross investment amount and the present value of payable minimum lease payments are shown in the following table:
Click here to enter data	=	Click here to enter data

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(continued)

<p>» 2024</p> <p>» 2023</p> <p>» €</p> <p>» €</p> <p>» Gross Present value Gros</p> <p>» s Present value</p> <p>» vestment in of minimum investm</p> <p>» ent in of minimum</p> <p>» lease lease payments lea</p> <p>» se lease payments</p> <p>Maturity</p> <p>Not later than one year</p> <p>» 64,564 8,779 45,6</p> <p>» 45 56,650</p> <p>Later than one year and not later than five years</p> <p>» 4,825 86,464 8,7</p> <p>» 87 3,453</p> <p>Later than five years</p> <p>» 2,156 4,545 4,5</p> <p>» 67 4,535</p> <p>» 71,545 99,788 58,9</p> <p>» 99 64,638</p>	<>	<p>2024</p> <p>»</p> <p>» 2023</p> <p>» €</p> <p>» €</p> <p>Gross</p> <p>» Present value Gr</p> <p>» oss Present value</p> <p>investme</p> <p>» nt in of minimum investment in</p> <p>» of minimum</p> <p>lease le</p> <p>» ase payments le</p> <p>» ase lease payments</p>
<p>Click here to enter data</p> <p>Contingent rents recognised as income in the p</p> <p>» eriod are €565,656 (2023 - €45,645).</p>	=	<p>Click here to enter data</p> <p>Contingent rents recognised as income in the p</p> <p>» eriod are €565,656 (2023 - €45,645).</p>
<p>» Page 205</p> <p>ROI FRS 102 Test</p> <p>trading as FRS10</p> <p>» 2</p> <p>Notes to the Financial Statements for</p> <p>» the Financial Year Ended 30 June 2024</p>	+ -	
<p>Operating leases - lessor</p> <p>The total of future minimum lease payments is</p> <p>» as follows:</p> <p>Click here to enter data</p>	=	<p>Operating leases - lessor</p> <p>The total of future minimum lease payments is</p> <p>» as follows:</p> <p>Click here to enter data</p>
<p>»</p> <p>» 2024 2023</p> <p>»</p> <p>» € €</p> <p>Not later than one year</p> <p>» 14</p> <p>» 4,564 34,534</p>	<>	<p>»</p> <p>» 2023 2024</p> <p>»</p> <p>» € €</p>

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Later than one year and not later than five ye » ars 54 » ,134 34,534 Later than five years » 45 » ,344 34,546 » 24 » 4,042 103,614		
Click here to enter data Total contingent rents recognised as income in » the period are €54,564 (2023 - €54,554). Click here to enter data	=	Click here to enter data Total contingent rents recognised as income in » the period are €54,564 (2023 - €54,554). Click here to enter data
DESCRIPTION OF SIGNIFICANT OPERATING LEASING A » RRAGEMENT INCLUDING INFORMATION ABOUT CONTINGENT RENT	<>	DESCRIPTION OF SIGNIFICANT OPERAT » ING LEASING ARRAGEMENT » INCLUDING INFORMATION ABOUT CONTINGENT RENT
	=	
35 Other long-term employment and termination » benefits	<>	35 Other long-term employment and terminatio » n benefits
GROUP OTHER LONG TERM BENEFITS NATURE OF BENEFIT	=	GROUP OTHER LONG TERM BENEFITS NATURE OF BENEFIT
The amount of the obligation is €3,321 (2023 - » €6,456). The extent of funding at the repor » ting date is €3,455 (2023 - €3,454).	<>	The amount of the obligation is €3,321 (2023 - » €6,456). The extent of funding at the repor » ting date is €3,455 (2023 - €3,454).
FUTEHR INFORMATION	=	FUTEHR INFORMATION
	-+	Page 139 ROI FRS 102 Test trading as FRS102 Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
GROUP TERMINATION BENEFIT NATURE OF BENEFIT ACCOUING POLICY The amount of the obligation is €2,132 (2023 - » €34,545). The extent of funding at the repo » rting date is €34,543 (2023 - €34,541). MORE INFO AND STUFF	=	GROUP TERMINATION BENEFIT NATURE OF BENEFIT ACCOUING POLICY The amount of the obligation is €2,132 (2023 - » €34,545). The extent of funding at the repo » rting date is €34,543 (2023 - €34,541). MORE INFO AND STUFF
» Page 206 ROI FRS 102 Te » st	<>	Page 140 ROI FRS 10 » 2 Test
	=	
» 102 trading as FRS	<>	trading as » FRS102
	=	

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Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
	=	
36 Share-based payments	<>	36 Share-based payments
	=	
GROUP SHARE BASED PAYMENTS Scheme details and movements Click here to enter data GROUP DESCRIPTION OF SCHEME Click here to enter data		GROUP SHARE BASED PAYMENTS Scheme details and movements Click here to enter data GROUP DESCRIPTION OF SCHEME Click here to enter data
DESCRIPTION OF HOW FAIR VALUE OF GOODS OR SERVICES RECEIVED OR THE VALUE OF EQUITY INSTRUMENTS GRANTED WAS MEASURED DESCRIPTION OF VALUATION METHODOLOGY USED AND REASON FOR CHOICE	<>	DESCRIPTION OF HOW FAIR VALUE OF GOODS OR SERVICES RECEIVED OR THE VALUE OF EQUITY INSTRUMENTS GRANTED WAS MEASURED DESCRIPTION OF VALUATION METHODOLOGY USED AND REASON FOR CHOICE
Click here to enter data DESCRIPTION OF HOW LIABILITY WAS MEASURED Click here to enter data	=	Click here to enter data DESCRIPTION OF HOW LIABILITY WAS MEASURED Click here to enter data
The entity is part of a group share-based payment scheme and it recognises and measures its share-based payment expense on the basis of a reasonable allocation of the expense recognised for the group. BASIS FOR	<>	The entity is part of a group share-based payment scheme and it recognises and measures its share-based payment expense on the basis of a reasonable allocation of the expense recognised for the group. BASIS FOR
ALLOCATION OF GROUP EXPENSE The movements in the number of share options during the year were as follows: Click here to enter data	=	ALLOCATION OF GROUP EXPENSE The movements in the number of share options during the year were as follows: Click here to enter data
» 2024	<>	» 2024
» 2023		» 2023
» Number		» Number
» Number		» Number
Outstanding, start of period		
» 45,450		
» 1,245		
Granted during the period		
» 4,564		
» 1,234		
Forfeited during the period		
» 1,254		
» 1,254		
Exercised during the period		
» 1,245		
» 1,454		
Expired during the period		
» 1,143		
» 1,554		
Transferred during the period		
» 1,243		

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(continued)

» 1,256 Outstanding, end of period		
» 54,899		
» 7,997		
» Exercisable, end of period		
» 1,212		
» 6		
	=	
<< double-click » to launch smart-table designer >>	<>	<< double-click to l » aunch smart-table designer >>
The movements in the weighted average exercise » price of share options during the year were » as follows: Click here to enter data	=	The movements in the weighted average exercise » price of share options during the year were » as follows: Click here to enter data
	<>	
» Page 20		
» 7		
» ROI FR		
» S 102 Test		
» tradin		
» g as FRS102		
» Notes to the Financial Statements for th		
» e Financial Year Ended 30 June 2024		
» 202		
» 4 2023		» 2024
»		» 2023
» € €		» € €
Outstanding, start of period		
» 76,575.		
» 00 45,455.00		
Granted during the period		
» 56,456.		
» 00 45,454.00		
Forfeited during the period		
» 45,345.		
» 00 34,543.00		
Exercised during the period		
» 4,565.		
» 00 4,454.00		
Expired during the period		
» 24,234.		
» 00 55,544.00		
Transferred during the period		
» 5,345.		
» 00 3,454.00		
Outstanding, end of period		
» 54,656.		
» 00 3,454.00		
Exercisable, end of period		

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(continued)

» 34,345. » 00 3,454.00		
	=	
<< double-click » k to launch smart-table designer >>	<>	<< double-click to l » aunch smart-table designer >>
» Page 208 ROI FRS 102 T » est trading as FR » S102 Notes to the Financial Statements for » the Financial Year Ended 30 June 2024		
Modifications Click here to enter data The grant affected by the modification was the » group modifications during the period grant » s affected. DESCRIPTION OF MODIFICATION Effect of share-based payments on profit or lo » ss and financial position Click here to enter data The total expense recognised in profit or loss » for the year was €4,534 (2023 - €545,454).	=	Modifications Click here to enter data The grant affected by the modification was the » group modifications during the period grant » s affected. DESCRIPTION OF MODIFICATION Effect of share-based payments on profit or lo » ss and financial position Click here to enter data The total expense recognised in profit or loss » for the year was €4,534 (2023 - €545,454).
	-+	Page » 141 ROI FRS 10 » 2 Test trading as » FRS102 Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Click here to enter data The total carrying amount of the liabilities a » rising from share-based payments at the end » of the year was €23,423 (2023 - €23,424). testtest Scheme details and movements Click here to enter data testtest Click here to enter data testtest testtest Click here to enter data testtest Click here to enter data	=	Click here to enter data The total carrying amount of the liabilities a » rising from share-based payments at the end » of the year was €23,423 (2023 - €23,424). testtest Scheme details and movements Click here to enter data testtest Click here to enter data testtest testtest Click here to enter data testtest Click here to enter data
The entity is part of a group share-based paym » ent scheme and it recognises and measures it » s share-based payment expense on the basis of a reasonable allocatio » n of the expense recognised for the group. t	<>	The entity is part of a group share-based paym » ent scheme and it recognises and measures it » s share-based payment expense on the basis of a reasonable a » llocation of the expense recognised for the

» esttest		» group. testtest
The movements in the number of share options d » uring the year were as follows: Click here to enter data	=	The movements in the number of share options d » uring the year were as follows: Click here to enter data
	<>	
Page 2		
» 09		
ROI FR		
» S 102 Test		
tradin		
» g as FRS102		
Notes to the Financial Statements for th		
» e Financial Year Ended 30 June 2024		
202		2024
» 4 2023		2023
Number		Number
» Number		Number
Outstanding, start of period		
» 435,3		
» 40 45,350		
Granted during the period		
» 345,4		
» 35 34,534		
Forfeited during the period		
» 435,4		
» 35 534,534		
Exercised during the period		
» 35,3		
» 45 5,345,435		
Expired during the period		
» 345,4		
» 35 4,356		
Transferred during the period		
» 34,5		
» 43 234		
Outstanding, end of period		
» 1,631,5		
» 33 5,964,443		
Exercisable, end of period		
» 1,231,2		
» 30 453,543		
	=	
<< double-clic	<>	<< double-click
» k to launch smart-table designer >>		» to launch smart-table designer >>
	=	
	+ -	
» Page 210		
ROI FRS		
» 102 Test		
trading		

» as FRS102			
Notes to the Financial Statements for			
» the Financial Year Ended 30 June 2024			
The movements in the weighted average exercise		=	The movements in the weighted average exercise
» price of share options during the year were			» price of share options during the year were
» as follows:			» as follows:
Click here to enter data			Click here to enter data
<>			
»			»
» 2024			» 2024
» 2023			» 2023
»			»
» €			» €
»			»
Outstanding, start of period			
»			
» 435,430.00			
» 45,645.00			
Granted during the period			
»			
» 43,543.00			
» 534,534.00			
Forfeited during the period			
»			
» 54,353.00			
» 435,345.00			
Exercised during the period			
»			
» 4,534.00			
» 435,435.00			
Expired during the period			
»			
» 46,456.00			
» 45,645.00			
Transferred during the period			
»			
» 45,645.00			
» 43,453.00			
Outstanding, end of period			
»			
» 45,644.00			
» 34,543.00			
Exercisable, end of period			
»			
» 45,456.00			
» 345,435.00			
<< double-click		=	<< double-click
» to launch smart-table designer >>			» to launch smart-table designer >>
Modifications			Modifications
Click here to enter data			Click here to enter data
The grant affected by the modification was the			The grant affected by the modification was the
» testtest. testtest			» testtest. testtest
Effect of share-based payments on profit or lo			Effect of share-based payments on profit or lo
» ss and financial position			» ss and financial position
Click here to enter data			Click here to enter data
The total expense recognised in profit or loss			The total expense recognised in profit or loss
» for the year was €435,435 (2023 - €534,543)			» for the year was €435,435 (2023 - €534,543)
» .			» .
Click here to enter data			Click here to enter data
The total carrying amount of the liabilities a			The total carrying amount of the liabilities a

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» rising from share-based payments at the end » of the year was €43,535 (2023 - €46,564).		» rising from share-based payments at the end » of the year was €43,535 (2023 - €46,564).
testtest	+-	
	=	
Scheme details and movements Click here to enter data testtest Click here to enter data testtest testtest Click here to enter data testtest	<>	
» Page 211		Pag » e 142
ROI FR		ROI FRS 10
» S 102 Test		» 2 Test
	=	
tradin	<>	trading as
» g as FRS102		» FRS102
	=	
Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
	=	
Click here to enter data The entity is part of a group share-based paym » ent scheme and it recognises and measures it » s share-based payment expense on the basis of a reasonable allocatio » n of the expense recognised for the group. t » esttest The movements in the number of share options d » uring the year were as follows: Click here to enter data	+-	
» 202		
» 4 2023		
» Number		
» Number		
Outstanding, start of period		
» 45,4		
» 30 543,530		
Granted during the period		
» 345,3		
» 45 43,543		
Forfeited during the period		
» 34,5		
» 43 54,353		
Exercised during the period		
» 543,5		
» 43 534,543		
Expired during the period		

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(continued)

»		5,435,3
» 45	5,345	
Transferred during the period		
»		44
» 5	45,645	
Outstanding, end of period		
»		6,404,6
» 51	1,226,959	
Exercisable, end of period		
»		34,3
» 50	435,435	
<< double-clic		
» k to launch smart-table designer >>		
The movements in the weighted average exercise		
» price of share options during the year were		
» as follows:		
Click here to enter data		
»		202
» 4	2023	
»		
»	€	€
Outstanding, start of period		
»		435,530.
» 00	456,454.00	
Granted during the period		
»		345,435.
» 00	45,654.00	
Forfeited during the period		
»		4,534.
» 00	4,545.00	
Exercised during the period		
»		54,354.
» 00	46,456.00	
Expired during the period		
»		3,543.
» 00	45,645.00	
Transferred during the period		
»		45,645.
» 00	4,564.00	
Outstanding, end of period		
»		45,645.
» 00	43,543.00	
Exercisable, end of period		
»		55,435.
» 00	435,435.00	
<< double-clic		
» k to launch smart-table designer >>		
Modifications		
Click here to enter data		
The grant affected by the modification was the		

(continued)

<p>» testtest. testtest</p> <p>» Page 212</p> <p>ROI FRS</p> <p>» 102 Test</p> <p>trading</p> <p>» as FRS102</p> <p>Notes to the Financial Statements for</p> <p>» the Financial Year Ended 30 June 2024</p> <p>Effect of share-based payments on profit or lo</p> <p>» ss and financial position</p> <p>Click here to enter data</p> <p>The total expense recognised in profit or loss</p> <p>» for the year was €42,332 (2023 - €23,432).</p> <p>Click here to enter data</p> <p>The total carrying amount of the liabilities a</p> <p>» rising from share-based payments at the end</p> <p>» of the year was €2,342</p> <p>(2023 - €42,343).</p>	
<p>testtest</p> <p>Scheme details and movements</p> <p>Click here to enter data</p> <p>testtest</p> <p>Click here to enter data</p> <p>testtest testtest</p> <p>Click here to enter data</p> <p>testtest</p> <p>Click here to enter data</p>	<p>= testtest</p> <p>Scheme details and movements</p> <p>Click here to enter data</p> <p>testtest</p> <p>Click here to enter data</p> <p>testtest testtest</p> <p>Click here to enter data</p> <p>testtest</p> <p>Click here to enter data</p>
<p>The entity is part of a group share-based paym</p> <p>» ent scheme and it recognises and measures it</p> <p>» s share-based payment</p> <p>expense on the basis of a reasonable allocatio</p> <p>» n of the expense recognised for the group. t</p> <p>» esttest</p>	<p><> The entity is part of a group share-based paym</p> <p>» ent scheme and it recognises and measures it</p> <p>» s share-based</p> <p>payment expense on the basis of a reasonable a</p> <p>» llocation of the expense recognised for the</p> <p>» group. testtest</p>
<p>The movements in the number of share options d</p> <p>» uring the year were as follows:</p> <p>Click here to enter data</p>	<p>= The movements in the number of share options d</p> <p>» uring the year were as follows:</p> <p>Click here to enter data</p>
<p>»</p> <p>» 2024 2023</p> <p>»</p> <p>» Number</p> <p>» Number</p> <p>Outstanding, start of period</p> <p>» 3,244,320</p> <p>» 24,234</p> <p>Granted during the period</p> <p>»</p> <p>» 32,424 234</p> <p>Forfeited during the period</p> <p>»</p> <p>» 32,432 4,234</p>	<p><></p> <p>» 2024</p> <p>» 2023</p> <p>»</p> <p>» Number</p> <p>» Number</p>

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Exercised during the period		
»	324,234	
» 23,423		
Expired during the period		
»	324,324	
» 432,423		
Transferred during the period		
»		
» 4,327 2,343		
Outstanding, end of period		
»	3,962,061	
» 486,891		
Exercisable, end of period		
»	4,234,230	
» 4,234,234		
<< double-click » to launch smart-table designer >> The movements in the weighted average exercise » price of share options during the year were » as follows:	=	<< double-click » to launch smart-table designer >> The movements in the weighted average exercise » price of share options during the year were » as follows:
	-+	Click here to enter data
		» 2024
		» 2023
		»
		» € €
	=	
	<>	<< double-click » to launch smart-table designer >> Modifications Click here to enter data The grant affected by the modification was the » testtest. testtest Effect of share-based payments on profit or lo » ss and financial position Click here to enter data The total expense recognised in profit or loss » for the year was €42,332 (2023 - €23,432). Click here to enter data The total carrying amount of the liabilities a » rising from share-based payments at the end » of the year was €2,342 (2023 - €42,343).
» Page 213		Pag e 143
» S 102 Test ROI FR		ROI FRS 10
		» 2 Test
	=	
» g as FRS102 tradin	<>	trading as » FRS102

	=	
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
	=	
	-+	testtest Scheme details and movements
Click here to enter data	=	Click here to enter data
	<>	testtest Click here to enter data testtest testtest Click here to enter data testtest Click here to enter data The entity is part of a group share-based payment scheme and it recognises and measures its share-based payment expense on the basis of a reasonable allocation of the expense recognised for the group. testtest The movements in the number of share options during the year were as follows: Click here to enter data
» » 2024 2023		» » 2023 2024
		» » Number Number » << double-click to launch smart-table designer >> The movements in the weighted average exercise price of share options during the year were as follows: Click here to enter data
» » € €		» » 2023 2024
Outstanding, start of period » 243,234. » 00 34,324.00 Granted during the period » 2,343. » 00 2,343.00 Forfeited during the period » 2,343. » 00 23,423.00 Exercised during the period » 23,423. » 00 3,432.00		

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(continued)

Expired during the period		
» 34,234.		
» 00 2,343.00		
Transferred during the period		
» 24,343.		
» 00 23,432.00		
Outstanding, end of period		
» 23,432.		
» 00 23,432.00		
Exercisable, end of period		
» 23,432.		
» 00 234,234.00		
	=	
<< double-click to launch smart-table designer >>	<>	<< double-click to launch smart-table designer >>
Modifications	=	Modifications
Click here to enter data		Click here to enter data
The grant affected by the modification was the		The grant affected by the modification was the
» testtest. testtest		» testtest. testtest
Effect of share-based payments on profit or loss and financial position		Effect of share-based payments on profit or loss and financial position
Click here to enter data		Click here to enter data
The total expense recognised in profit or loss for the year was €435,435 (2023 - €54,353).		The total expense recognised in profit or loss for the year was €435,435 (2023 - €54,353).
Click here to enter data		Click here to enter data
The total carrying amount of the liabilities arising from share-based payments at the end of the year was €435,345 (2023 - €54,354).	<>	The total carrying amount of the liabilities arising from share-based payments at the end of the year was €435,345 (2023 - €54,354).
	=	
37 Dividends	<>	37 Dividends
Click here to enter data	=	Click here to enter data
	-+	<div>Pag</div> <div>» e 144</div> <div>ROI FRS</div> <div>» 102 Test</div> <div>trading</div> <div>» as FRS102</div> <div>Notes to the Financial Statements for the Financial Year Ended 31 December 2024</div>
	=	
» 2024 2023	<>	» 2024
»		» 2023
»		» €
» € €		» €
Final dividend of €1,111.00 (2023 - €1,232.00) per ordinary share		Final dividend of €1,111.00 (2023 - €1,232.00) per ordinary share
» - -		» -
Interim dividend of €1,233.00 (2023 - €1,234.00)		Interim dividend of €1,233.00 (2023 - €1,234.00)

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» 0) per ordinary share » - - » » - -		» 0) per ordinary share - » - » - » -	
Click here to enter data The directors are recommending a final dividend of €1,235.00 (2023 - €1,236.00) per share totalling €1,237.00 (2023 - €1,238.00). This dividend has not been accrued in the balance sheet.	=	Click here to enter data The directors are recommending a final dividend of €1,235.00 (2023 - €1,236.00) per share totalling €1,237.00 (2023 - €1,238.00). This dividend has not been accrued in the balance sheet.	
» Page 214 » FRS 102 Test » ding as FRS102 Notes to the Financial Statements for the Financial Year Ended 30 June 2024	+ -		
Cumulative dividend arrears Click here to enter data	=	Cumulative dividend arrears Click here to enter data	
There are €1,123 (2023 - €1,321) fixed cumulative dividends in arrears in relation to CUMULATIVE DIVIDEND ARREARS which were due between 30 September 2014 and 4 September 2014 (2023 - between 27 August 2014 and 5 April 2014).	<>	There are €1,123 (2023 - €1,321) fixed cumulative dividends in arrears in relation to CUMULATIVE DIVIDEND ARREARS which were due between 30 September 2014 and 4 September 2014 (2023 - between 27 August 2014 and 5 April 2014).	
Final dividends paid Click here to enter data	=	Final dividends paid Click here to enter data	
» 2024 » 2023 » » € € Final dividend of €34,430.00 (2023 - €435,430.00) per each test 34,433 » 34,543	<>	» 2024 » 2023 » € » € Final dividend of €34,430.00 (2023 - €435,430.00) per each test 34,433 » 34,543	
Reconciliation to Dividends categories Total assigned to category SOCIE 2 1 » » 0 0 Difference to be corrected » 34,433 » 34,543			
Interim dividends paid Click here to enter data	=	Interim dividends paid Click here to enter data	
» 2024 » 2023	<>	» 2024 » 2023	

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<p>»</p> <p>» € €</p> <p>Interim dividend of €234,230.00 (2023 - €23,43</p> <p>» 2.00) per each test 234,320</p> <p>» 23,432</p> <p>Total assigned to category SOCIE 2 2</p> <p>»</p> <p>» 0 0</p> <p>Difference to be corrected</p> <p>» 234,320</p> <p>» 23,432</p>		<p>» €</p> <p>» €</p> <p>Interim dividend of €234,230.00 (2023 - €23,43</p> <p>» 2.00) per each test 234,320</p> <p>» 23,432</p>
<p>Recommended final dividends paid and not recog</p> <p>» nised in the accounts</p> <p>The directors are recommending the following f</p> <p>» inal dividends:</p> <p>Click here to enter data</p> <p>€234,230.00 (2023 - €32,240.00) per each test</p> <p>» share totalling €234,234 (2023 - €234,324.00</p> <p>»)</p> <p>These dividends have not been accrued in the b</p> <p>» alance sheet.</p>	=	<p>Recommended final dividends paid and not recog</p> <p>» nised in the accounts</p> <p>The directors are recommending the following f</p> <p>» inal dividends:</p> <p>Click here to enter data</p> <p>€234,230.00 (2023 - €32,240.00) per each test</p> <p>» share totalling €234,234 (2023 - €234,324.00</p> <p>»)</p> <p>These dividends have not been accrued in the b</p> <p>» alance sheet.</p>
<p>38 Commitments</p>	<>	<p>» Page 145</p> <p>ROI FRS 10</p> <p>» 2 Test</p> <p>trading as</p> <p>» FRS102</p> <p>Notes to the Financial Statements for the F</p> <p>» inancial Year Ended 31 December 2024</p> <p>38 Commitments</p>
<p>Group</p> <p>Capital commitments</p> <p>Click here to enter data</p> <p>GROUP COMMITMENTS</p> <p>The total amount contracted for but not provid</p> <p>» ed in the financial statements was €54,533 (</p> <p>» 2023 - €54,554).</p>	=	<p>Group</p> <p>Capital commitments</p> <p>Click here to enter data</p> <p>GROUP COMMITMENTS</p> <p>The total amount contracted for but not provid</p> <p>» ed in the financial statements was €54,533 (</p> <p>» 2023 - €54,554).</p>
<p>» Page 215</p> <p>ROI FRS 1</p> <p>» 02 Test</p> <p>trading a</p> <p>» s FRS102</p> <p>Notes to the Financial Statements for</p> <p>» the Financial Year Ended 30 June 2024</p>	+-	
<p>Pension commitments</p> <p>Click here to enter data</p> <p>GROUP PENSION COMMITMENTS. Commitments provide</p> <p>» d for in the accounts amounted to €34,343 (2</p> <p>» 023 -</p>	=	<p>Pension commitments</p> <p>Click here to enter data</p> <p>GROUP PENSION COMMITMENTS. Commitments provide</p> <p>» d for in the accounts amounted to €34,343 (2</p> <p>» 023 -</p>

(continued)

€34,345). Commitments not provided for in the » accounts amounted to €23,423 (2023 - €4,433) » .€234,322 relates to pension commitments related to pensions payable » e to past directors (2023 - €3,423).	<>	€34,345). Commitments not provided for in the » accounts amounted to €23,423 (2023 - €4,433) » .€234,322 relates to pension commitments related to pensions payable » able to past directors (2023 - €3,423).
Other financial commitments Click here to enter data	=	Other financial commitments Click here to enter data
GROUP DESCRIPTION OF OTHER FINANCIAL COMMITMENTS » TS NOT PROVIDED IN THE FINANCIAL STATEMENTS	<>	GROUP DESCRIPTION OF OTHER FINANCIAL » COMMITMENTS NOT PROVIDED IN THE FINANCIAL STATEMENTS
The total amount of other financial commitments » s not provided in the financial statements was » as €2,343 (2023 - €2,343). Company Capital commitments Click here to enter data DESCRIPTION OF CAPITAL COMMITMENTS CONTRACTED » FOR BUT NOT PROVIDED IN THE FINANCIAL STATEMENTS The total amount contracted for but not provided » ed in the financial statements was €2,343 (2023 - €2,343). Pension commitments Click here to enter data	=	The total amount of other financial commitments » s not provided in the financial statements was » as €2,343 (2023 - €2,343). Company Capital commitments Click here to enter data DESCRIPTION OF CAPITAL COMMITMENTS CONTRACTED » FOR BUT NOT PROVIDED IN THE FINANCIAL STATEMENTS The total amount contracted for but not provided » ed in the financial statements was €2,343 (2023 - €2,343). Pension commitments Click here to enter data
DESCRIPTION OF PENSION COMMITMENTS. Commitments » s provided for in the accounts amounted to €55,446 (2023 - €23,432). Commitments not provided for » in the accounts amounted to €23,423 (2023 - €65,445). €45,654 relates to pension commitments related to pensions payable » ions payable to past directors (2023 - €56,544).	<>	DESCRIPTION OF PENSION COMMITMENTS. Commitments » s provided for in the accounts amounted to €55,446 (2023 - €23,432). Commitments not provided for » ided for in the accounts amounted to €23,423 (2023 - €65,445). €45,654 relates to pension commitments » ts related to pensions payable to past directors (2023 - €56,544).
Other financial commitments Click here to enter data	=	Other financial commitments Click here to enter data
DESCRIPTION OF OTHER FINANCIAL COMMITMENTS NOT PROVIDED IN THE FINANCIAL STATEMENTS	<>	DESCRIPTION OF OTHER FINANCIAL COMMITMENTS NOT PROVIDED IN THE FINANCIAL STATEMENTS
The total amount of other financial commitments » s not provided in the financial statements was » as €64,546 (2023 - €23,423).	=	The total amount of other financial commitments » s not provided in the financial statements was » as €64,546 (2023 - €23,423).
	<>	Page » 146 ROI FRS 1 » 02 Test

(continued)

		trading a » s FRS102 Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
39 Contingent assets		39 Contingent assets
Group Click here to enter data CONTINGENT ASSETS GROUP. The total value of contingent assets is €4,123 » ,456,789.	=	Group Click here to enter data CONTINGENT ASSETS GROUP. The total value of contingent assets is €4,123 » ,456,789.
» Page 216 ROI FRS 10 » 2 Test trading as » FRS102 Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	+ -	
Company Click here to enter data CONTINGEN ASSET COMPANY. The total value of contingent assets is €50,00 » 0.	=	Company Click here to enter data CONTINGEN ASSET COMPANY. The total value of contingent assets is €50,00 » 0.
40 Contingent liabilities	<>	40 Contingent liabilities
Group Click here to enter data GROUP CONTINGENT LIABILITIES Company Click here to enter data CONTINGENT LIABILITY COMPANY - DESCRIPTION OF » NATURE OF CONTINGENT LIABILITY, INCLUDING FINANCIAL EFFECT, UNCERTAINTIES AND » POSSIBLE REIMBURSEMENTS	=	Group Click here to enter data GROUP CONTINGENT LIABILITIES Company Click here to enter data CONTINGENT LIABILITY COMPANY - DESCRIPTION OF » NATURE OF CONTINGENT LIABILITY, INCLUDING FINANCIAL EFFECT, UNCERTAINTIES AND » POSSIBLE REIMBURSEMENTS
41 Financial guarantee contracts	<>	41 Financial guarantee contracts
Group GROUP FINANCIAL GUARANTEE CONTRACT The amount of the financial guarantee contract » is €500,000. Company FINANCIAL GUARANTEE CONTRACTS - COMPANY NATURE AND BUSINESS PURPOSE OF FINANCIAL GUARA » NTEE CONTRACT The amount of the financial guarantee contract » is €645,645.	=	Group GROUP FINANCIAL GUARANTEE CONTRACT The amount of the financial guarantee contract » is €500,000. Company FINANCIAL GUARANTEE CONTRACTS - COMPANY NATURE AND BUSINESS PURPOSE OF FINANCIAL GUARA » NTEE CONTRACT The amount of the financial guarantee contract » is €645,645.
» Page 217	<>	» Page 147

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» ROI FRS 102 Test		» ROI FRS 102 Test
	=	
» trading as FRS102	<>	» trading as FRS102
	=	
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
	=	
42 Analysis of changes in net debt	<>	42 Analysis of changes in net debt
	=	
Group Click here to enter data		Group Click here to enter data
» Acquisition » Foreign » Other Changes » t 1 July Financing of » disposal of New finance exchange » non-cash market » 2023 cash flows subsidiaries » subsidiaries leases movements » changes value » € € € » € € € » € € €	+ -	
	=	
Cash and cash equivalents Cash » 24,320 4,324 32,432 » 3,232 32,432 4,564 » 23,432 4,324 Overdrafts » 32,432 23,423 4,554 » 4,565 2,343 4,564 » 3,453 23,423 Cash equivalents » 32,423 4,564 4,564 » 4,654 32,423 4,564 » 3,453 3,453 » 89,175 32,311 41,550 » 12,451 67,198 13,692 » 30,338 31,200 Borrowings Long term borrowings » 456,456 324,234 4,565 » 4,564 32,432 4,564 » 3,453 34,534	<>	

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Short term borrowings		
» 32,432 324,234 4,654		
» 4,324 45,645 4,564		
» 5,453 3,453		
Lease liabilities		
» 45,645 324,324 45,645		
» 32,432 45,645 32,432		
» 3,453 3,453		
Assets held to hedge long-term borrowings		
» 324,324 23,432 4,324		
» 324,324 4,564 324,324		
» 3,443 3,453		
test		
» 4,234 235,325 235,325		
» 325,325 5,325 23,523		
» 23,532 32,532		
» 863,091 1,231,549 294,513		
» 690,969 133,611 389,407		
» 39,334 77,425		
» << double-click to launch smart-table designer >>	» << double-click to launch smart-tab le designer >>	
	=	
» 952,266 1,263,860 336,063	+ -	
» 703,420 200,809 403,099		
» 69,672 108,625		
» Page 218		
» ROI FRS 102 Test		
» trading as FRS102		
Notes to the Financial		
» 1 Statements for the Financial Year Ended 30		
» June 2024		
testtest	=	testtest
» Page 219	<>	» Page 148
» ROI FRS 102 Test		» ROI FRS 102 Test
	=	
» trading as FRS102	<>	» trading as FRS102
	=	
Notes to the Fi	<>	Notes to the Fi
» nancial Statements for the Financial Year En		» nancial Statements for the Financial Year En
» ded 30 June 2024		» ded 31 December 2024
Company	=	Company

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Click here to enter data		Click here to enter data
» Acquisition	+ -	
» Foreign		
» Other		
» t 1 July		
» isposal of		
» non-cash		
» 2023		
» subsidiaries		
» changes		
» €		
» €	=	
» €		
» €		
» €		
» €		
» €		
» €		
» €		
» €		
» €		
Cash and cash equivalents	< >	
Cash		
» 334,534		
» 44,444		
» 88,888		
Overdrafts		
» 75,656		
» 11,111		
» 2,222		
Cash equivalents		
» 5,656		
» 22,222		
» 2,222		
» 415,846		
» 77,777		
» 93,332		
Borrowings		
Long term borrowings		
» 3,333		
» 4,444		
» 1,111		
Short term borrowings		
» 2,222		
» 5,555		
» 3,333		
Lease liabilities		
» 5,673		
» 2,222		
» 2,342		
Assets held to hedge long-term borrowings		
» 3,452		
» 4,444		

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» 2,345 NewRow_0 » 45,646 1,234 2,222 » 3,333 4,444 1,111 » 1,111 NewRow_1 » 1,111 2,222 3,333 » 4,444 5,555 6,666 » 7,777 » 61,437 12,344 57,776 » 24,442 23,331 34,687 » 18,019 » 477,283 27,899 108,976 » 102,219 95,552 51,352 » 111,351		
» << double-click to launch smart-table de » signer >>		» << double-click to launch smart-tab » le designer >>
	=	
» Page 220 » ROI FRS 102 Test » trading as FRS102 » Notes to the Financ » ial Statements for the Financial Year Ended » 30 June 2024 » » Changes in » At 30 June » » market value » 2024 » » € » € Cash and cash equivalents Cash » » 9,999 » 494,530 Overdrafts » » 11,111 » 140,099 Cash equivalents	+ -	

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Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
	=	
43 Related party transactions	<>	43 Related party transactions
Group testtest	=	Group testtest
» Page 222	<>	P » age 150
» Test ROI FRS 102 trading as F » RS102	=	» Test ROI FRS 102 trading as F » RS102
Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Key management personnel Click here to enter data GROUP NAME TRANSACTION WITH KM Key management compensation Click here to enter data	=	Key management personnel Click here to enter data GROUP NAME TRANSACTION WITH KM Key management compensation Click here to enter data
» 2024 2023 » € » € Salaries and other short term employee benefit » s 34,534 564,545 Post-employment benefits » 1,322 34,543 Other long-term benefits » 43,435 45,645 Termination benefits » 4,654 3,453 Share-based payments » 3,434 4,645	<>	» 2024 2023 » € € » € » » » » » » »
	=	
» 87,379 652,831	+ -	
Summary of transactions with key management Click here to enter data GROUP NATURE OFTRANSACTION WITH RELATED PARTY	=	Summary of transactions with key management Click here to enter data GROUP NATURE OFTRANSACTION WITH RELATED PARTY
GROUP DESCRIPTION OF T&C, INCLUDING » GUARANTEES OR COLLETERAL, RELATING » TO	<>	GROUP DESCRIPTION OF T&C, INCLUDING GUARANTEES » OR COLLETERAL, RELATING TO
OUTSTANDING BALANCE `	=	OUTSTANDING BALANCE `
GROUP FREE TEXT		GROUP FREE TEXT
» Page 223	<>	Pa » ge 151
» S 102 Test ROI FR		» 102 Test ROI FRS

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» g as FRS102 tradin	<>	» as FRS102 trading
	=	
Notes to the Financial Statements for t » he Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Loans, transactions and guarantees Click here to enter data	=	Loans, transactions and guarantees Click here to enter data
During the year the aggregate of the amounts o » utstanding under all arrangements is €45,344 » (2023 - €3,345), which represents 6,786% (2023 - €1,266%) of the grou » p net assets.	<>	During the year the aggregate of the amounts o » utstanding under all arrangements is €45,344 » (2023 - €3,345), which represents 6,786% (2023 - €1,266%) of th » e group net assets.
Transactions with directors	=	Transactions with directors
» » er » » payme » nts	<>	» » Other » » payment » s
» » made » to		» » made t » o At 31
» Advances to Repayments compan » y by At 30 June		» Advances to Repayments company » by December
» 023 directors by director dire » ctor 2024		» directors by director direct » or 2024
2024 € € €		2024 € € €
» €		» €
CHARIMAN TEST	=	CHARIMAN TEST
TRANSACTION	<>	TRANSACTION
» 34,345 45,345 34		» 34,345 45,345 34,5
» ,534 167,324		» 34 167,324
	=	
The total above at the year end represents 97 » 70% of the group net assets. The maximum amount outstanding during the yea » r from the arrangements with the director wa » s €434,990. OTHER DETAILS AS MAIN CONDITIONS.		The total above at the year end represents 97 » 70% of the group net assets. The maximum amount outstanding during the yea » r from the arrangements with the director wa » s €434,990. OTHER DETAILS AS MAIN CONDITIONS.
» » er » » payme » nts	<>	» » Other » » payment » s
» made		» made t

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» to		» o At 31	
» Advances to Repayments compan		» Advances to Repayments company	At 1 January
» y by At 30 June		» by December	
» 022 directors by director dire	At 1 July 2	» directors by director direct	2023
» ctor 2023		» or 2023	
2023	€	2023	€
» €	€	» €	€
» €		» €	
CHARIMAN TEST	=	CHARIMAN TEST	
TRANSACTION	<>	TRANSACTION	
» 56,544 35,345 34		» 56,544 35,345 34,5	
» ,534 160,957		» 34 160,957	
The total above at the year end represents 88 » 0% of the group net assets. The maximum amount outstanding during the yea » r from the arrangements with the director wa » s €564,660. Transactions with officers Click here to enter data	=	The total above at the year end represents 88 » 0% of the group net assets. The maximum amount outstanding during the yea » r from the arrangements with the director wa » s €564,660. Transactions with officers Click here to enter data	
» Page 224	<>	» Page 152	
ROI FRS 1		ROI FRS 10	
» 02 Test		» 2 Test	
	=		
» s FRS102 trading a	<>	» FRS102 trading as	
	=		
Notes to the Financial Statements f » or the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024	
	=		
» Other	<>	» ther	0
» p		» paym	
» ayments		» ents	
» made to		» de to At 31	ma
» y Advances to Repayments com	At 1 Jul	» dvances to Repayments compan	At 1 January A
» pany by At 30 June		» y by December	
» officers by officer	2023	» officers by officer o	2024
» officer 2024		» fficer 2024	
2024	€	2024	€
» €	€	» €	€
» €		» €	
MR TEST	=	MR TEST	

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PURCHASES 3,534 » 45,645 34,534 » 56,456 34,534	<>	PURCHASES 3,534 » 45,645 34,534 5 » 6,456 34,534
The total above at the year end represents 1% » of the group net assets. The maximum amount outstanding during the year from the arrangements with the officer was » €34,534. testtest. OTHER DETAILS TEST. Click here to enter data	=	The total above at the year end represents 1% » of the group net assets. The maximum amount outstanding during the year from the arrangements with the officer was » €34,534. testtest. OTHER DETAILS TEST. Click here to enter data
» » Other » » payments p » » made to » y Advances to Repayments com » pany by At 30 June 2022 » officers by officer » officer 2023 2023 € » € € » € €	<>	» 0 » ther » payments » » made to At 31 » d vances to Repayments At 1 January A » y by December compan » officers by officer 2023 » fficer 2023 2023 € » € € » € €
MR TEST	=	MR TEST
PURCHASES 34,534 » 4,564 34,534 » 46,565 34,543	<>	PURCHASES 34,534 » 4,564 34,534 4 » 6,565 34,543
The total above at the year end represents 2% » of the group net assets. The maximum amount outstanding during the year from the arrangements with the officer was » €45,645. Directors' guarantees Click here to enter data During the year the company entered into the following guarantee on behalf of the director » s: KEY MANAGEMENT	=	The total above at the year end represents 2% » of the group net assets. The maximum amount outstanding during the year from the arrangements with the officer was » €45,645. Directors' guarantees Click here to enter data During the year the company entered into the following guarantee on behalf of the director » s: KEY MANAGEMENT
SPECIFIC GUARANTEE on behalf of SECRETARY TEST » . The maximum liability that may be incurred » by the company is €55,465 (2023 - €4,365). In fulfilling the guarantee the amount paid and liability incurred amounted to	<>	SPECIFIC GUARANTEE on behalf of SECRETARY TEST » . The maximum liability that may be incurred » by the company is €55,465 (2023 - €4,365). In fulfilling the guarantee the amount paid and liability incurred

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€34,534 (2023 - €34,534). €34,545 was repaid during the year (2023 - €3,454).	=	amounted to €34,534 (2023 - €34,534). €34,545 was repaid during the year (2023 - €3,454).
	=	
» Page 225	<>	» age 153 P
» 2 Test ROI FRS 10 trading as FRS102	=	» 2 Test ROI FRS 10 trading as FRS102
» Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	» Notes to the Financial Statements for the Financial Year Ended 31 December 2024
Dividends paid to directors Click here to enter data	=	Dividends paid to directors Click here to enter data
» 2024 2023 » € » €	<>	» 2024 2023 » € €
CHARIMAN TEST	=	CHARIMAN TEST
GROUP DIVIDEND PAID TO DIRECTORS » 345,545 45,345	<>	GROUP DIVIDEND PAID TO DIRECTORS » 345,545 45,345
Other transactions with directors Click here to enter data GROUP OTHER TRANSACTION WITH DIRECTORS Summary of transactions with parent Click here to enter data GROUP TRANSACTION WITH PARENT GROUP NATURE OF TRANSACTION WITH RELATED PARTY	=	Other transactions with directors Click here to enter data GROUP OTHER TRANSACTION WITH DIRECTORS Summary of transactions with parent Click here to enter data GROUP TRANSACTION WITH PARENT GROUP NATURE OF TRANSACTION WITH RELATED PARTY
GROUP T&Cs, INCLUDING GUARANTEES OR COLLETERAL » , RELATING TO OUTSTANDING BALACE	<>	GROUP T&Cs, INCLUDING GUARANTEES OR COLLETERAL » , RELATING TO OUTSTANDING BALACE
GROUP PARTICIPATION IN A DEFINED BENEFIT SCHEME THAT SHARES RISKS BETWEEN GROUP ENTITIES	<>	GROUP PARTICIPATION IN A DEFINED BENEFIT SCHEME THAT SHARES RISKS BETWEEN GROUP ENTITIES
GROUP FREE TEXT	=	GROUP FREE TEXT
» 226 Page	<>	» 4 Page 15
» FRS 102 Test ROI	<>	» S 102 Test ROI FR
	=	
» ing as FRS102 trad	<>	» g as FRS102 tradin
	=	
» Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	» Notes to the Financial Statements for the Financial Year Ended 31 December 2024
Summary of transactions with entities with joint control or significant interest Click here to enter data GROUP TRANSACTIONS WITH ENTITIES WITH JOINT CO	=	Summary of transactions with entities with joint control or significant interest Click here to enter data GROUP TRANSACTIONS WITH ENTITIES WITH JOINT CO

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» NTROL OR SIGNIFICANT INFLUENCE GROUP DESCRIPTION OF TRANSACTIONS WITH RELATED » PARTY DESCRIPTION OF T&Cs RELATING TO OUTSTANDING BA » LANCE GROUP FREE TEXT TRANSACTIONS WITH ENTITIES WITH JOINT CONTROL » OR SIGNIFICANT INFLUENCE Summary of transactions with entities with joi » nt control or significant interest Click here to enter data test test test test Summary of transactions with subsidiaries Click here to enter data GROUP TRANSACTIONS WITH SUBSIDIARIES DESCRIPTION OF NATURE OF TRANSACTION WITH RELA » TED PARTY DESCRIPTION OF T&Cs RELATING TO OUTSTANDING BA » LANCE		» NTROL OR SIGNIFICANT INFLUENCE GROUP DESCRIPTION OF TRANSACTIONS WITH RELATED » PARTY DESCRIPTION OF T&Cs RELATING TO OUTSTANDING BA » LANCE GROUP FREE TEXT TRANSACTIONS WITH ENTITIES WITH JOINT CONTROL » OR SIGNIFICANT INFLUENCE Summary of transactions with entities with joi » nt control or significant interest Click here to enter data test test test test Summary of transactions with subsidiaries Click here to enter data GROUP TRANSACTIONS WITH SUBSIDIARIES DESCRIPTION OF NATURE OF TRANSACTION WITH RELA » TED PARTY DESCRIPTION OF T&Cs RELATING TO OUTSTANDING BA » LANCE	
PARTICIPATION IN A DEFINED BENEFIT SCHEME THAT » SHARE RISK BETWEEN GROUP ENTITIES	<>	PARTICIPATION IN A DEFINED BENEFIT SCH » EME THAT SHARE RISK BETW » EEN GROUP ENTITIES	
GROUP SUBSIDIARY FREE TEXT Summary of transactions with subsidiaries Click here to enter data test test test test test Summary of transactions with associates Click here to enter data GROUP TRANSACTIONS WITH ASSOCIATES DESCRIPTION OF NATURE OF TRANSACTION WITH RELA » TED PARTY DESCRIPTION OF T&Cs RELATING TO OUTSTANDING BA » LANCE GROUP ASSOCIATES	=	GROUP SUBSIDIARY FREE TEXT Summary of transactions with subsidiaries Click here to enter data test test test test test Summary of transactions with associates Click here to enter data GROUP TRANSACTIONS WITH ASSOCIATES DESCRIPTION OF NATURE OF TRANSACTION WITH RELA » TED PARTY DESCRIPTION OF T&Cs RELATING TO OUTSTANDING BA » LANCE GROUP ASSOCIATES	
» 227 ROI F » RS 102 Test	<>	» e 155 ROI FR » S 102 Test	
	=		
» ng as FRS102 tradi	<>	» g as FRS102 tradin	
	=		
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the » Financial Year Ended 31 December 2024	

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Summary of transactions with associates Click here to enter data test test test test Summary of transactions with joint ventures Click here to enter data GROUP TRANSACTIONS WITH JOINT VENTURES NATURE OF TRANSACTIONS T&Cs RELATING TO OUTSTANDING BALANCE GROUP JOINT VENTURES Summary of transactions with joint ventures Click here to enter data test test test test Summary of transactions with other related par » ties Click here to enter data GROUP OTHER PARTIES GROUP OTHER PARTIES TRANSACTIONS WITH RELATED » PARTY GROUP OTHER PARTIES T&Cs RELATING TO OUTSTANDI » NG GROUP OTHER PARTIES FREE TEXT	=	Summary of transactions with associates Click here to enter data test test test test Summary of transactions with joint ventures Click here to enter data GROUP TRANSACTIONS WITH JOINT VENTURES NATURE OF TRANSACTIONS T&Cs RELATING TO OUTSTANDING BALANCE GROUP JOINT VENTURES Summary of transactions with joint ventures Click here to enter data test test test test Summary of transactions with other related par » ties Click here to enter data GROUP OTHER PARTIES GROUP OTHER PARTIES TRANSACTIONS WITH RELATED » PARTY GROUP OTHER PARTIES T&Cs RELATING TO OUTSTANDI » NG GROUP OTHER PARTIES FREE TEXT
» Page 228 ROI FR	<>	» Page 156 ROI FRS 102
» S 102 Test		» Test
	=	
» g as FRS102 tradin	<>	» FRS102 trading as
	=	
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the » Financial Year Ended 31 December 2024
Summary of transactions with other related par » ties Click here to enter data test test test test	=	Summary of transactions with other related par » ties Click here to enter data test test test test
» Page 229 ROI » FRS 102 Test trad » ing as FRS102	+ -	

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Notes to the Financial Statements for » the Financial Year Ended 30 June 2024					
Income and receivables from related parties Click here to enter data				=	Income and receivables from related parties Click here to enter data
» Entities				<>	
» with joint					
» control or					
» significant					
» Joint					
» influence Subsidiary Parent					
» ciates ventures Asso					
2024					€
» € € €					
» € €					
Sale of goods					4,345
» 4,534 34,534					3
» 4,534 4,534					
Receipt of services					23,423
» 5,564 5,645					
» 4,564 3,423					
Sale of property or other assets					2,323
» 34,534 45,453					
» 3,453 54,654					
Leases					34,534
» 456,453 45,645					4
» 5,645 23,423					
Transfers of research and development					34,534
» 4,534 3,453					
» 3,453 4,554					
Transfers under licence agreements					2,342
» 4,564 3,453					4
» 5,645 23,423					
Transfers under finance arrangements (including loans and equity contributions)					34,534
» 34,534 4,545					
» 3,453 4,534					
Settlement of liabilities					2,342
» 45,645 3,434					
» 4,564 2,342					
					138,377
» 590,362 146,162					14
» 5,311 120,887					
Expenses recognised as bad debt					3,453

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(continued)					
» 34,534 4,545					
» 3,453 4,564					
Amounts receivable from					
related party		23,423			
» 4,563 3,434		4			
» 5,645 23,423					
Provision for doubtful debts		23,423			
» 45,645 3,434					
» 3,453 23,423					
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		ROI			
» FRS 102 Test					
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» ing as FRS102					
Notes to the Financial Statements for					
» the Financial Year Ended 30 June 2024					
»					
» Key Other related					
»		manageme			
» nt parties					
2024		2024			
»					
» € €					
Sale of goods					
»		6			
» ,564 23,423					
Receipt of services					
»		34			
» ,534 34,534					
Sale of property or other assets					
»		5			
» ,664 2,342					
Leases					
»		45			
» ,645 43,534					
Transfers of research and development					
»		3			
» ,453 23,234					
Transfers under licence agreements					
»		45			
» ,645 4,534					
Transfers under finance arrangements (includin					
» g loans and equity					
contributions)					
»		34			
» ,534 7,897					
Settlement of liabilities					

»	4	
» ,564 56,456		
	=	
»	180	<>
» ,603 195,954		
Expenses recognised as bad debt		
»	6	
» ,554 76,756		
Amounts receivable from related party		
»	3	
» ,453 45,645		
Provision for doubtful debts		
»	3	
» ,453 34,534		
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» Page 231		
» FRS 102 Test	ROI	
» ing as FRS102	trad	
Notes to the Financial Statements for		
» the Financial Year Ended 30 June 2024		
» Entities		
» with joint		
» control or		
» significant		
» Joint		
» influence	Parent	
» ciates	Subsidiary	Asso
» ventures		
2023	€	
» €	€	
» €		
Sale of goods	34,534	
» 34,344	34,534	43
» 3,453	3,434	
Receipt of services		23,423
» 34,345	4,545	
» 4,564	5,645	
Sale of property or other assets		2,342
» 45,645	4,564	
» 3,453	545,654	
Leases		34,534

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» 4,564 3,453 45	
» 6,434 4,565	
Transfers of research and development 2,232	
» 3,434 4,564 4	
» 5,645 45,645	
Transfers under licence agreements 34,534	
» 5,464 34,534	
» 3,453 34,345	
Transfers under finance arrangements (including loans and equity contributions) 234,233	
» 34,534 4,564	
» 4,564 4,334	
Settlement of liabilities 43,534	
» 3,453 34,534 3	
» 4,534 567,567	
409,366	
» 165,783 125,292 98	
» 6,100 1,211,189	
Expenses recognised as bad debt 2,342	
» 45,645 4,545	
» 4,545 6,767	
Amounts receivable from related party 34,534	
» 5,445 4,534	
» 3,453 3,434	
Provision for doubtful debts 2,342	
» 3,453 34,344	
» 4,564 45,645	
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» Page 232	2023
ROI	
» FRS 102 Test	
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trad <>	
» ing as FRS102	
Notes to the Financial Statements for	
» the Financial Year Ended 30 June 2024	
»	
» Key Other related	
»	
manageme	
» nt parties	
2023	
»	
» € €	

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Sale of goods		
»	8	
» ,778 34,534		
Receipt of services		
»	3	
» ,453 56,456		
Sale of property or other assets		
»	4	
» ,564 54,645		
Leases		
»	34	
» ,534 34,534		
Transfers of research and development		
»	4	
» ,564 5,464		
Transfers under licence agreements		
»	3	
» ,453 34,534		
Transfers under finance arrangements (including loans and equity contributions)		
»	3	
» ,453 56,546		
Settlement of liabilities		
»	4	
» ,564 45,645		
»	67	
» ,363 322,358		
Expenses recognised as bad debt		
»	3	
» ,453 4,545		
Amounts receivable from related party		
»	87	
» ,897 46,456		
Provision for doubtful debts		
»	34	
» ,534 34,534		
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» Page 233	+ -	
» S 102 Test		
» g as FRS102		
» Notes to the Financial Statements for the Financial Year Ended 30 June 2024		
Expenditure with and payables to related parties	=	Expenditure with and payables to related parties
Click here to enter data		Click here to enter data

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<>			
» Entities			
» with joint			
» control or			
» significant			
» Joint			
		Parent	
» influence		Subsidiary	Associ
» ates		ventures	
2024			€
»		€	€
» €		€	
Purchase of goods		23,234	
» 34,534		5,645	3,
» 453 657,653			
Rendering of services		3,455	
» 4,645		3,435	6,
» 456 4,565			
Purchase of property or other assets		23,423	
» 3,434		3,443	3,
» 453 4,534			
Leases		34,345	
» 45,645		34,534	4,
» 564 5,645			
Transfers of research and development		2,323	
» 3,434		56,456	3,
» 453 34,534			
Transfers under licence agreements		34,534	
» 45,645		4,345	4,
» 564 45,645			
Transfers under finance arrangements (including loans and equity contributions)		23,423	
» 3,434		5,645	3,
» 453 345,345			
Settlement of liabilities		3,453	
» 45,645		34,334	4,
» 564 45,654			
		148,190	
» 186,416		147,837	33,
» 960 1,143,575			
Amounts payable to related party		34,534	
» 3,453		345,345	3,
» 434 4,534			
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» Page 234		
	ROI	
» FRS 102 Test		
	trad	
» ing as FRS102		
Notes to the Financial Statements for		
» the Financial Year Ended 30 June 2024		
»		
» Key Other related		
	managem	
» ent parties		
2024		2024
»		
» € €		
Purchase of goods		
	64	
» ,564 56,435		
Rendering of services		
	3	
» ,543 64,564		
Purchase of property or other assets		
	45	
» ,645 4,534		
Leases		
	3	
» ,543 3,423		
Transfers of research and development		
	45	
» ,645 32,423		
Transfers under licence agreements		
	3	
» ,453 2,323		
Transfers under finance arrangements (includin		
» g loans and equity		
contributions)		
	35	
» ,345 23,423		
Settlement of liabilities		
	45	
» ,645 43,534		
		=
		<>
» 247		
» ,383 230,659		
Amounts payable to related party		
	3	
» ,453 2,342		
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Click here to enter data		= Click here to enter data	
» Entities		<>	
» with joint			
» control or			
» significant			
» Joint			
» influence		Parent	
» ociates		Ass	
» ventures			
2023		€	
» €		€	
» €		€	
Purchase of goods		2,342	
» 34,534		4,534	
» 33,453 34,534			
Rendering of services		46,464	
» 45,453		3,453	
» 4,645 45,654			
Purchase of property or other assets		2,342	
» 3,453		3,453	
» 34,534 45,645			
Leases		34,534	
» 45,645		5,645	
» 4,564 4,353			
Transfers of research and development		2,342	
» 3,434		34,543	
» 34,534 4,564			
Transfers under licence agreements		43,534	
» 45,645		4,545	
» 4,545 34,534			
Transfers under finance arrangements (including loans and equity contributions)		2,342	
» 34,534		3,534	
» 3,453 45,645			
» Page 235			
		ROI	
» FRS 102 Test			
		trad	
» ing as FRS102			
Notes to the Financial Statements for			
» the Financial Year Ended 30 June 2024			

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»	Key	0	
» ther related			
»	management part		
» ies			
2023			2023
»	€		
» €			
Purchase of goods			
»	3,453	6,5	
» 64			
Rendering of services			
»	3,453	2,3	
» 24			
Purchase of property or other assets			
»	4,564	45,3	
» 45			
Leases			
»	3,212	2,3	
» 42			
Transfers of research and development			
»	23,234	2,3	
» 42			
Transfers under licence agreements			
»	4,564	2,3	
» 42			
Transfers under finance arrangements (includin			
» g loans and equity			
contributions)			
»	545,645	3,4	
» 53			
	=		
	<>		
» Page 236			
	ROI FRS		
» 102 Test			
	trading		
» as FRS102			
Notes to the Financial Statements for			
» the Financial Year Ended 30 June 2024			
» Entities			
» with joint			
» control or			
» significant			
» Joint			
	Parent		
» influence	Subsidiary	Associa	
» tes	ventures		

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(continued)

2023	€			€	
»	€	€			
»	€	€			
Settlement of liabilities			4,353		
»	45,645	45,645		4,5	
» 64	34,534				
			138,253		
»	258,343	105,352		524,2	
» 92	249,463				
Amounts payable to related party			2,323		
»	345,344	34,534		34,5	
» 34	45,656				
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»	Page 237				
			ROI F		
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	Notes to the Financial Statements for t				
»	he Financial Year Ended 30 June 2024				
»					
»	Key Other related				
»			manageme		
»	nt parties				
2023					
»					
»	€ €				
Settlement of liabilities					
»			4		
»	,564 34,534				
»			592		
»	,689 99,246				
Amounts payable to related party					
»			4		
»	,645 5,454				
			<< double-click to l		
»	aunch smart-table designer >>				
»	Page 238				
			ROI FR		
»	S 102 Test				
			tradin		
»	g as FRS102				
	Notes to the Financial Statements for t				
»	he Financial Year Ended 30 June 2024				

Loans to related parties Click here to enter data	=	Loans to related parties Click here to enter data
<div>» Entities</div> <div>» with joint</div> <div>» control or</div> <div>» significant</div> <div>» Joint</div> <div>» influence Subsidiary Parent</div> <div>» ates ventures Associ</div> <div>2024 € €</div> <div>» € €</div> <div>At start of period 431,118</div> <div>» 94,862 45,512,962 70,</div> <div>» 712 96,071</div> <div>Advanced 34,345</div> <div>» 34,534 54,654 5,</div> <div>» 633 5,464</div> <div>Repaid 3,433</div> <div>» 45,645 3,454 5,</div> <div>» 453 5,645</div> <div>Interest transactions 3,345</div> <div>» 34,534 34,534 3,</div> <div>» 453 3,453</div> <div>Impairment 34,534</div> <div>» 5,645 54,345 5,</div> <div>» 464 45,645</div> <div>Expenses recognised as bad debt 1,211</div> <div>» 34,534 23,423 2,</div> <div>» 423 3,453</div> <div>At end of period 507,986</div> <div>» 249,754 45,683,372 93,</div> <div>» 138 159,731</div> <div>Provision for doubtful debts 45,645</div> <div>» 3,453 23,423 23,</div> <div>» 234 3,434</div> <div>» << double-clic</div> <div>» k to launch smart-table designer >></div> <div>» Ke</div> <div>» y Other related</div> <div>» manageme</div> <div>» nt parties</div> <div>2024</div> <div>»</div>	<>	<div>2024</div>

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(continued)

» € €		
At start of period		
» 30,2		
» 78 54,884		
Advanced		
» 3,4		
» 53 34,534		
Repaid		
» 5,6		
» 63 5,645		
Interest transactions		
» 5,6		
» 53 2,321		
Impairment		
» 3,4		
» 34 321,321		
Expenses recognised as bad debt		
» 45,6		
» 45 546,456		
	=	
At end of period	<>	
» 94,1		
» 26 965,161		
Provision for doubtful debts		
» 3,4		
» 53 4,345		
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» Page 239		
» ROI FR		
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Notes to the Financial Statements for the Financial Year Ended 30 June 2024		
Click here to enter data	=	Click here to enter data
» Entities	<>	
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» control or		
» significant		
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» influence Subsidiary Parent		
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2023 €		
» € €		
» € €		

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(continued)

At start of period	345,344	
» 34,534	2,342	23,
» 423 34,534		
Advanced	3,434	
» 4,545	3,434	2,
» 423 4,545		
Repaid	6,454	
» 3,434	23,423	34,
» 534 3,434		
Interest transactions	67,567	
» 45,456	23,423	4,
» 533 45,645		
Impairment	4,564	
» 3,434	2,342	2,
» 342 3,345		
Expenses recognised as bad debt	3,434	
» 3,453	3,434	3,
» 453 4,564		
At end of period	430,797	
» 94,856	58,398	70,
» 708 96,067		
Provision for doubtful debts	34,534	
» 34,534	2,323	3,
» 453 4,564		
<< double-clic		
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»	Ke	
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2023		
»		
» € €		
At start of period		
»	4,6	
» 45 32,121		
Advanced		
»	6,5	
» 56 5,654		
Repaid		
»	3,5	
» 35 4,456		
Interest transactions		
»	3,5	
» 34 5,656		
Impairment		
»	6,3	
» 45 4,564		
Expenses recognised as bad debt		

2023

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(continued)

» 5,6		
» 56 1,312		
	=	
At end of period	<>	
» 30,2		
» 71 53,763		
Provision for doubtful debts		
» 5,6		
» 45 34,345		
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» Page 240	+ -	
ROI FRS 102		
» Test		
trading as F		
» RS102		
Notes to the Financial Statements for the Financial Year Ended 30 June 2024		
Terms of loans to related parties Click here to enter data GROUP TERMS OF LOANS OWED BY PARENT	=	Terms of loans to related parties Click here to enter data GROUP TERMS OF LOANS OWED BY PARENT
GROUP TERMS OF LOANS OWED BY ENTITLED WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE	<>	GROUP TERMS OF LOANS OWED BY ENTITLED WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE
GROUP TERMS OF LOANS OWED BY SUBSIDIARIES GROUP LOANS OWED BY ASSOCIATES TERMS OF LOANS OWED BY JOINT VENTURES GROUP LOANS OWED BY KM GROUP OWED BY OTHER RELATED	=	GROUP TERMS OF LOANS OWED BY SUBSIDIARIES GROUP LOANS OWED BY ASSOCIATES TERMS OF LOANS OWED BY JOINT VENTURES GROUP LOANS OWED BY KM GROUP OWED BY OTHER RELATED
Page 241	<>	» Page 157
ROI FRS		ROI FRS 10
» 102 Test		» 2 Test
	=	
trading	<>	trading as
» as FRS102		» FRS102
	=	
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
Loans from related parties Click here to enter data	=	Loans from related parties Click here to enter data
» Entities	<>	
» with joint		
» control or		
» significant		

»	Joint			
»	influence	Subsidiary	Parent	Associ
»	ates	ventures		
2024			€	
»	€		€	
»	€	€		
At start of period			81,614	
»	163,796	105,874		40,
»	525	97,998		
Advanced			4,545	
»	4,564		2,434	4,
»	564	345,435		
Repaid			3,453	
»	34,534		23,432	34,
»	324	4,564		
Interest transactions			54,353	
»	4,564		2,343	45,
»	645	3,453		
Impairment			3,434	
»	34,534		23,423	23,
»	423	4,564		
At end of period			147,399	
»	241,992	157,506		148,
»	481	456,014		
<< double-click				
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»			Ke	
»	y	Other related		
»			manageme	
»	nt	parties		
2024				2024
»				
»	€	€		
At start of period				
»			151,5	
»	99	21,000		
Advanced			546,4	
»				
»	56	7,000		
Repaid				
»			3,4	
»	53	8,000		
Interest transactions				
»			54,6	
»	45	9,000		
Impairment				
»			34,3	
»	45	11,000		
			=	

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At end of period	<>	
» 790,4		
» 98 56,000		
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» Page 242		
ROI FRS		
» 102 Test		
trading		
» as FRS102		
Notes to the Financial Statements for		
» the Financial Year Ended 30 June 2024		
E		
» ntities		
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» h joint		
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» trol or		
sig		
» nificant		
» Joint		
Parent in		
» fluence Subsidiary		
Associ		
» ates ventures		
2023 €		
» € €		
At start of period		
» 34,534 2,131 4,		
» 544 3,453		
Advanced 4,545		
» 45,645 12,513 23,		
» 423 34,543		
Repaid 3,453		
» 34,534 1,231 4,		
» 564 34,234		
Interest transactions 4,543		
» 45,645 23,423 3,		
» 423 23,423		
Impairment 34,534		
» 3,434 45,345 4,		
» 564 2,342		
At end of period 81,609 1		
» 63,792 84,643 40,		
» 518 97,995		
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<p>» y Other related</p> <p>» manageme</p> <p>» nt parties</p> <p>2023</p> <p>»</p> <p>» € €</p> <p>At start of period</p> <p>» 34,5</p> <p>» 34 1,000</p> <p>Advanced</p> <p>» 4,5</p> <p>» 64 2,000</p> <p>Repaid</p> <p>» 34,3</p> <p>» 45 3,000</p> <p>Interest transactions</p> <p>» 54,6</p> <p>» 45 4,000</p> <p>Impairment</p> <p>» 23,4</p> <p>» 23 6,000</p> <p>At end of period</p> <p>» 151,5</p> <p>» 11 16,000</p>		<p>2023</p>
<p><< double-click to launch smart-table designer >></p>	=	<p><< double-click to launch smart-table designer >></p>
<p>Terms of loans from related parties</p> <p>Click here to enter data</p> <p>GROUP TEMRS OF LOANS OWED TO PARENT</p> <p>GROUP DESCRIPTION OF TERMS OF LOANS WED TO ENT</p> <p>» ITIES WITH JOINT CONTROL OR</p> <p>SIGNIFICANT INFLUENCE</p> <p>GROUP TERMS OF LOANS OWED TO SUBSIDIARIES</p> <p>GROUP DESCRIPTION OF LOANS OWED TO ASSOCIATES</p> <p>LOANS OWED TO JOINT VENTURE</p> <p>GROUP DESCRIPTIONS OF TERMS OF LOANS OWED TO K</p> <p>» M</p> <p>GROUP OTHER PARTIES OWED TO OTHER RELATED PART</p> <p>» IES</p> <p>Company</p> <p>testtest</p>	=	<p>Terms of loans from related parties</p> <p>Click here to enter data</p> <p>GROUP TEMRS OF LOANS OWED TO PARENT</p> <p>GROUP DESCRIPTION OF TERMS OF LOANS WED TO ENT</p> <p>» ITIES WITH JOINT CONTROL OR</p> <p>SIGNIFICANT INFLUENCE</p> <p>GROUP TERMS OF LOANS OWED TO SUBSIDIARIES</p> <p>GROUP DESCRIPTION OF LOANS OWED TO ASSOCIATES</p> <p>LOANS OWED TO JOINT VENTURE</p> <p>GROUP DESCRIPTIONS OF TERMS OF LOANS OWED TO K</p> <p>» M</p> <p>GROUP OTHER PARTIES OWED TO OTHER RELATED PART</p> <p>» IES</p> <p>Company</p> <p>testtest</p>
<p>» e 243</p> <p>ROI FRS 102 Te</p> <p>» st</p> <p>trading as FRS</p> <p>» 102</p> <p>Notes to the Financial Statements for th</p> <p>» e Financial Year Ended 30 June 2024</p>	+ -	

(continued)

Key management personnel Click here to enter data DETAILS OF TRANSACTION WITH KM NAME OR DESCRIPTION OF RELATED PARTY CATEGORY	=	Key management personnel Click here to enter data DETAILS OF TRANSACTION WITH KM NAME OR DESCRIPTION OF RELATED PARTY CATEGORY
Page 244	<>	Page
» 158		» 158
ROI FR		ROI FRS
» S 102 Test		» 102 Test
	=	
tradin	<>	trading
» g as FRS102		» as FRS102
	=	
Notes to the Financial Statements f » or the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Key management compensation Click here to enter data	=	Key management compensation Click here to enter data
» 2	<>	» 2024
» 024 2023		» 2023
»		»
» € €		» €
Salaries and other short term employee benefit		
» s 3		
» ,434 5,645		
Post-employment benefits		
» 5		
» ,434 4,534		
Other long-term benefits		
» 5		
» ,434 5,455		
Termination benefits		
» 34		
» ,545 3,132		
Share-based payments		
» 67		
» ,567 45,456		
» 116		
» ,414 64,222		
Loans, transactions and guarantees Click here to enter data	=	Loans, transactions and guarantees Click here to enter data
During the year the aggregate of the amounts o » outstanding under all arrangements is €32,342 » (2023 - €4,324), which represents 234,324% (2023 - €324,234%) of the » company net assets.	<>	During the year the aggregate of the amounts o » outstanding under all arrangements is €32,342 » (2023 - €4,324), which represents 234,324% (2023 - €324,234%) o » f the company net assets.
Transactions with directors Click here to enter data	=	Transactions with directors Click here to enter data
2024	<>	2024
»		» Ot

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» Other		» her	
»	pa	»	payme
» yments		» nts	
»		»	mad
» made to		» e to	At 31
» ly Advances to Repayments	At 1 Ju	» Advances to Repayments	At 1 January
» any by At 30 June	comp	» by December	company
» 2023 director by director		» director by director	2024
» director 2024		» ector 2024	dir
»	€	»	€
»	€	»	€
»	€	»	€
CHARIMAN TEST		= CHARIMAN TEST	
TRANSACTION	53,10	<> TRANSACTION	53,100
» 0 34,345 45,345		» 34,345 45,345 34	
» 34,534 167,324		» ,534 167,324	
The total above at the year end represents 97		= The total above at the year end represents 97	
» 70% of the group net assets.		» 70% of the group net assets.	
The maximum amount outstanding during the yea		The maximum amount outstanding during the yea	
» r from the arrangements with the director wa		» r from the arrangements with the director wa	
» s €434,990.		» s €434,990.	
testtest.		testtest.	
OTHER DETAILS AS MAIN CONDITIONS.		OTHER DETAILS AS MAIN CONDITIONS.	
Click here to enter data		Click here to enter data	
»		<>	
» Page 245			
» 102 Test	ROI FRS		
» as FRS102	trading		
» Notes to the Financial Statements f			
» or the Financial Year Ended 30 June 2024			
2023		2023	
»		»	Ot
» Other		» her	
»	p	»	payme
» ayments		» nts	
»		»	mad
» made to		» e to	At 31
» ly Advances to Repayments	At 1 Ju	» Advances to Repayments	At 1 January
» pany by At 30 June	com	» by December	company
» 2 director by director	202	» director by director	2023
			dir

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» director 2023		» ector 2023	
» € € €		» € € €	
» € €		» € €	
CHARIMAN TEST	=	CHARIMAN TEST	
TRANSACTION 34,53	<>	TRANSACTION 34,534	
» 4 56,544 35,345		» 56,544 35,345 34	
» 34,534 160,957		» ,534 160,957	
The total above at the year end represents 88 » 0% of the group net assets. The maximum amount outstanding during the yea » r from the arrangements with the director wa » s €564,660. Transactions with officers Click here to enter data	=	The total above at the year end represents 88 » 0% of the group net assets. The maximum amount outstanding during the yea » r from the arrangements with the director wa » s €564,660. Transactions with officers Click here to enter data	
	<>		
		» Page 159	
		» 102 Test	ROI FRS
		» as FRS102	trading
		Notes to the Financial Statements for the F	
		» inancial Year Ended 31 December 2024	
2024		2024	
»		»	Oth
» Other		» er	
»		»	paymen
» ayments p		» ts	
»		»	made
» made to		» to At 31	
» ly Advances to Repayments com		» Advances to Repayments	At 1 January
» pany by At 30 June		» by December	company
» 3 officers by officer 202		» officers by officer	2024
» officer 2024		» icer 2024	off
» € € €		» € € €	
» € €		» € €	
MR ABC	=	MR ABC	
SALES 53,45	<>	SALES 53,453	
» 3 65,674 4,534		» 65,674 4,534 56,	
» 56,756 34,535		» 756 34,535	
The total above at the year end represents 90 » % of the group net assets. The maximum amount outstanding during the yea » r from the arrangements with the officer was	=	The total above at the year end represents 90 » % of the group net assets. The maximum amount outstanding during the yea » r from the arrangements with the officer was	

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» €34,543. testtest. OTHER DETAILS TEST AND INTEREST RATE. Click here to enter data		» €34,543. testtest. OTHER DETAILS TEST AND INTEREST RATE. Click here to enter data
	<>	
» Page 246 ROI FRS » 102 Test trading » as FRS102 Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024 2023 » » Other » » p » ayments » » made to At 1 J » uly Advances to Repayments com » pany by At 30 June 20 » 22 officers by officer » officer 2023 » € € € » € €		» » Oth » er » » paymen » ts » made » to At 31 At 1 January » Advances to Repayments company » by December 2023 » officers by officer off » icer 2023 » € € € » € €
MR ABC	=	MR ABC
SALES 34, » 345 34,534 54,533 » 34,534 34,543	<>	SALES 34,345 » 34,534 54,533 34, » 534 34,543
The total above at the year end represents 99 » % of the group net assets. The maximum amount outstanding during the yea » r from the arrangements with the officer was » €65,645. Directors' guarantees Click here to enter data During the year the company entered into the f » ollowing guarantee on behalf of the director » s: KEY MANAGEMENT	=	The total above at the year end represents 99 » % of the group net assets. The maximum amount outstanding during the yea » r from the arrangements with the officer was » €65,645. Directors' guarantees Click here to enter data During the year the company entered into the f » ollowing guarantee on behalf of the director » s: KEY MANAGEMENT
SPECIFIC GUARANTEE on behalf of SECRETARY TEST » . The maximum liability that may be incurred » by the company is €55,465 (2023 - €4,365). In fulfill » ing the guarantee the amount paid and liabil	<>	SPECIFIC GUARANTEE on behalf of SECRETARY TEST » . The maximum liability that may be incurred » by the company is €55,465 (2023 - €4,365). In ful » filling the guarantee the amount paid and li

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» ity incurred amounted to €34,534 (2023 - €34,534). €34,545 was repaid d » uring the year (2023 - €3,454).	=	» ability incurred amounted to €34,534 (2023 - €34,534). €34,545 » was repaid during the year (2023 - €3,454).
	=	
» Page 247 ROI FRS 10 » 2 Test	<>	» Page 160 ROI FRS 1 » 02 Test
	=	
» FRS102 trading as	<>	» s FRS102 trading a
	=	
Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Dividends paid to directors Click here to enter data	=	Dividends paid to directors Click here to enter data
» 2023 2024 » » » € €	<>	» 2023 2024 » » » € €
CHIEF	=	CHIEF
DIVIDENDS PAID TO DIRECTOR KM » 4, » 534 5,453	<>	DIVIDENDS PAID TO DIRECTOR KM » 4,534 » 5,453
Other transactions with directors Click here to enter data OTHER TRANSACTIONS WITH DIRECTORS KEY MANAGEMENT Summary of transactions with parent Click here to enter data DETAILS OF TRANSACTION WIT PARENT NAME AND DESCRIPTIONOF RELATED PARTY CATEGORY DESCRIPTION OF NATURE OF TRANSACTIONS WITH REL » ATED PARTY - PARENT	=	Other transactions with directors Click here to enter data OTHER TRANSACTIONS WITH DIRECTORS KEY MANAGEMENT Summary of transactions with parent Click here to enter data DETAILS OF TRANSACTION WIT PARENT NAME AND DESCRIPTIONOF RELATED PARTY CATEGORY DESCRIPTION OF NATURE OF TRANSACTIONS WITH REL » ATED PARTY - PARENT
DESCRIPTION OF TERMS AND CONDITION, INCLUDING » GUARANTEES OR COLLETERAL, RELATING TO OUTSTANDING BALANCE - PARENT PARTICIPATION IN A DEFINED BENEFIT SCHEME THAT » SHARES RISK BETWEEN GROUP ENTITIES - PARENT	<>	DESCRIPTION OF TERMS AND CONDITION, INCLUDING » GUARANTEES OR COLLETERAL, RELATING TO OUTSTANDING BALANCE - PARENT PARTICIPATION IN A DEFINED BENEFIT SCHEME THAT » SHARES RISK BETWEEN GROUP ENTITIES - PARENT
FREE TEXT COMMENTS - PARENT Summary of transactions with entities with joi » nt control or significant interest Click here to enter data TRANSACTION WITH ENTITIES WITH JOINT CONTROL O » R SIGNIFICANT INFLUENCE NAME OR DESCRIPTION OF RELATED PARTY CATEGORY DESCRIPTION OF NATURE OF TRANSACTION WITH RELA	=	FREE TEXT COMMENTS - PARENT Summary of transactions with entities with joi » nt control or significant interest Click here to enter data TRANSACTION WITH ENTITIES WITH JOINT CONTROL O » R SIGNIFICANT INFLUENCE NAME OR DESCRIPTION OF RELATED PARTY CATEGORY DESCRIPTION OF NATURE OF TRANSACTION WITH RELA

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» TED PARTY		» TED PARTY
DESCRIPTIONS OF T&Cs, INCLUDING G » UARANTEES OR COLLETERAL, RELATING » TO	<>	DESCRIPTIONS OF T&Cs, INCLUDING GUAR » ANTEES OR COLLETERAL, » RELATING TO
OUTSTANDING BALANCE FREE TEXT COMMENTS TRANSACTION WITH ENTITIES WITH JOINT CONTROL O » R SIGNIFICANT INFLUENCE	=	OUTSTANDING BALANCE FREE TEXT COMMENTS TRANSACTION WITH ENTITIES WITH JOINT CONTROL O » R SIGNIFICANT INFLUENCE
» Page 248	<>	Pag » e 161
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» ing as FRS102		» g as FRS102
	=	
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the » Financial Year Ended 31 December 2024
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Summary of transactions with entities with joi » nt control or significant interest Click here to enter data test test test test Summary of transactions with subsidiaries Click here to enter data TRANSACTIONS WITH SUBSIDIARIES DETAIL OF TRANSACTION DESCIPTION OF NATURE OF TRANSACTION WITH REL » TED PARTY - SUBSIDIARY DESCRIPTION OF TERMS AND CONDITIONS, INCLUDING » GUARANTEES OR COLLETERAL TO OUTSTANDING BALANCE PARTICIPATIONS IN A DEFINED BENEFIT SCHEME THA » T SHARES RISKS BETWEEN GROUP ENTITIES SUBSIDIARY Summary of transactions with subsidiaries Click here to enter data test test test test test Summary of transactions with associates Click here to enter data TRANSACTIONS WITH ASSOCIATES NAME OR DESCRIPTION DESCRIPTION OF NATURE OF TRANSACTIONS WITH REL » ATED PARTY		Summary of transactions with entities with joi » nt control or significant interest Click here to enter data test test test test Summary of transactions with subsidiaries Click here to enter data TRANSACTIONS WITH SUBSIDIARIES DETAIL OF TRANSACTION DESCIPTION OF NATURE OF TRANSACTION WITH REL » TED PARTY - SUBSIDIARY DESCRIPTION OF TERMS AND CONDITIONS, INCLUDING » GUARANTEES OR COLLETERAL TO OUTSTANDING BALANCE PARTICIPATIONS IN A DEFINED BENEFIT SCHEME THA » T SHARES RISKS BETWEEN GROUP ENTITIES SUBSIDIARY Summary of transactions with subsidiaries Click here to enter data test test test test test Summary of transactions with associates Click here to enter data TRANSACTIONS WITH ASSOCIATES NAME OR DESCRIPTION DESCRIPTION OF NATURE OF TRANSACTIONS WITH REL » ATED PARTY

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» g as FRS102		» g as FRS102
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the » Financial Year Ended 31 December 2024
Summary of transactions with associates Click here to enter data test test test test Summary of transactions with joint ventures Click here to enter data TRANSACTIONS WITH JOINT VENTURES NAME OR DESCRIPTION OF RELATED PARTY CATEGORY DESCRIPTIONS OF NATURE OF TRANACTIONS WITH REL » ATED PARTY - JOINT VENTURE	=	Summary of transactions with associates Click here to enter data test test test test test Summary of transactions with joint ventures Click here to enter data TRANSACTIONS WITH JOINT VENTURES NAME OR DESCRIPTION OF RELATED PARTY CATEGORY DESCRIPTIONS OF NATURE OF TRANACTIONS WITH REL » ATED PARTY - JOINT VENTURE
DESCRIPTION OF T&Cs AND CONDITIONS, INCLUDING » GUARANTES OR COLLETERAL, RELATING TO OUTSTANDING BALANACE	<>	DESCRIPTION OF T&Cs AND CONDITIONS, » INCLUDING GUARANTES OR COLLETERAL, RELATING TO OUTSTANDING BALANACE
JOINT VENTURE FREE TEXT Summary of transactions with joint ventures Click here to enter data test test test test Summary of transactions with other related par » ties Click here to enter data TRANSACTIONS WITH OTHER RELATED PARTIES NAME AND DESCRIPTON DESCRIPTION OF NATURE OF TRANSACTION WITH REL » TED PARTY OTHER RELATED PARTIES	=	JOINT VENTURE FREE TEXT Summary of transactions with joint ventures Click here to enter data test test test test test Summary of transactions with other related par » ties Click here to enter data TRANSACTIONS WITH OTHER RELATED PARTIES NAME AND DESCRIPTON DESCRIPTION OF NATURE OF TRANSACTION WITH REL » TED PARTY OTHER RELATED PARTIES
DESCRIPTION OF TERMS AND CONDITION » , INCLUDING GUARANTEES OR COLLETERA » L,	<>	DESCRIPTION OF TERMS AND CONDITION , INCLUDING » GUARANTEES OR COLLETERAL,
RELATING TO OUTSTANDING BALANCE OTHER RELATED PARTIES FREE TEXT	=	RELATING TO OUTSTANDING BALANCE OTHER RELATED PARTIES FREE TEXT
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Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the » Financial Year Ended 31 December 2024
Summary of transactions with other related par » ties Click here to enter data test test test test	=	Summary of transactions with other related par » ties Click here to enter data test test test test
» Page 251 » FRS 102 Test » ing as FRS102 Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	+ -	
Income and receivables from related parties Click here to enter data	=	Income and receivables from related parties Click here to enter data
» Entities » with joint » control or » significant » Joint » influence Subsidiary Parent » ciates ventures Asso 2024 € » € € » € € Sale of goods 54,645 » 645,645 4,564 » 3,345 3,234 Receipt of services 45,456 » 56,756 3,453 » 4,554 4,534 Sale of property or other assets 3,434 » 4,564 4,564 » 3,234 2,342 Leases 34,345 » 5,675 3,453 » 4,534 45,543 Transfers of research and development 3,453 » 3,453 35,434 2	<>	

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» 3,423	2,342	
Transfers under licence agreements		
		45,645
»	5,675	4,564
» 3,234	4,564	2
Transfers under finance arrangements (including loans and equity contributions)		
		5,345
»	3,453	3,453
» 3,423	23,423	2
Settlement of liabilities		
		5,645
»	5,756	3,453
» 3,453	45,654	
		197,968
»	730,977	62,938
» 9,200	131,636	8
Expenses recognised as bad debt		
		3,453
»	34,534	4,564
» 3,423	2,342	2
Amounts receivable from related party		
		4,564
»	45,645	3,453
» 4,543	23,423	3
Provision for doubtful debts		
		3,453
»	34,534	3,453
» 3,423	23,423	2
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Notes to the Financial Statements for		
» the Financial Year Ended 30 June 2024		
»		
» Key Other related		
		manageme
» nt parties		
2024		
»		
» € €		
Sale of goods		
		435
»	,345	6,543
Receipt of services		
		45
»	,645	3,453

2024

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Sale of property or other assets		
»	3	
» ,453 5,464		
Leases		
»	54	
» ,645 3,453		
Transfers of research and development		
»	34	
» ,534 4,564		
Transfers under licence agreements		
»	5	
» ,654 34,534		
Transfers under finance arrangements (includin		
» g loans and equity		
contributions)		
»	34	
» ,534 4,564		
Settlement of liabilities		
»	34	
» ,534 34,534		
	=	
	<>	
»	648	
» ,344 97,109		
Expenses recognised as bad debt		
»	45	
» ,645 4,564		
Amounts receivable from related party		
»	43	
» ,534 34,534		
Provision for doubtful debts		
»	45	
» ,654 3,345		
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»	significant		
»	Joint		
			Parent
»	influence	Subsidiary	Asso
»	ciates	ventures	
2023			€
»	€	€	
»	€	€	
Sale of goods			45,645
»	34,534	3,453	
»	2,342	23,423	
Receipt of services			34,534
»	5,464	45,645	
»	3,453	45,645	
Sale of property or other assets			3,453
»	4,564	3,453	
»	2,342	45,645	
Leases			45,645
»	3,453	3,453	
»	3,453	23,423	
Transfers of research and development			34,534
»	5,765	3,453	
»	2,342	23,423	
Transfers under licence agreements			45,645
»	3,453	3,453	
»	3,453	2,342	
Transfers under finance arrangements (including loans and equity contributions)			3,453
»	56,756	3,453	
»	2,323	54,645	
Settlement of liabilities			45,645
»	3,453	3,453	2
»	3,423	2,342	
			258,554
»	117,442	69,816	4
»	3,131	220,888	
Expenses recognised as bad debt			34,534
»	56,653	3,453	
»	3,443	5,454	
Amounts receivable from related party			5,654
»	34,534	3,453	
»	3,454	34,534	
Provision for doubtful debts			34,534
»	4,564	3,453	
»	2,323	4,564	
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» Notes to the Financial Statements for		
» the Financial Year Ended 30 June 2024		
»		
» Key Other related		
»		
» nt parties	manageme	
2023		2023
»		
» € €		
Sale of goods		
»	35	
» ,434 45,645		
Receipt of services		
»	45	
» ,645 34,534		
Sale of property or other assets		
»	34	
» ,534 3,453		
Leases		
»	5	
» ,645 45,645		
Transfers of research and development		
»	345	
» ,344 3,334		
Transfers under licence agreements		
»	56	
» ,564 45,645		
Transfers under finance arrangements (includin		
» g loans and equity		
contributions)		
»	34	
» ,534 3,453		
Settlement of liabilities		
»	5	
» ,645 4,564		
	=	
	<>	
»	563	
» ,345 186,273		
Expenses recognised as bad debt		
»	34	
» ,534 4,534		
Amounts receivable from related party		
»	56	

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» ,456 4,545 Provision for doubtful debts » 3 » ,534 34,534		
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» Page 255 ROI FR » S 102 Test tradin » g as FRS102 Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	+ -	
Expenditure with and payables to related parti » es Click here to enter data	=	Expenditure with and payables to related parti » es Click here to enter data
» Entities » with joint » control or » significant » Joint » influence Subsidiary Parent » ates ventures Associ 2024 € » € € » € € Purchase of goods 3,423 » 34,534 4,534 3, » 434 3,423 Rendering of services 45,645 » 4,564 3,453 3, » 453 45,645 Purchase of property or other assets 3,453 » 5,345 4,564 2, » 323 2,342 Leases 45,645 » 45,645 3,434 32, » 423 45,645 Transfers of research and development 34,342 » 3,453 45,645 2, » 423 2,343 Transfers under licence agreements 34,534	<>	

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»	4,564	3,453	5,
» 454	4,564		
Transfers under finance arrangements (including loans and equity contributions)			
		45,645	
»	34,534	4,563	2,
» 342	2,342		
Settlement of liabilities			
		3,434	
»	4,564	43,434	3,
» 453	5,464		
		216,121	
»	137,203	113,080	55,
» 305	111,768		
Amounts payable to related party			
		45,645	
»	3,534	34,534	2,
» 323	23,423		
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» ing as FRS102			
Notes to the Financial Statements for the Financial Year Ended 30 June 2024			
» Key	Other related		
managem			
» ent	parties		
2024			
» €	€		
Purchase of goods			
»			6
» ,755	33,453		
Rendering of services			
»			4
» ,345	45,645		
Purchase of property or other assets			
»			54
» ,354	34,534		
Leases			
»			5
» ,665	4,565		
Transfers of research and development			
»			34
» ,534	3,434		
Transfers under licence agreements			

2024

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»	5	
» ,654 4,545		
Transfers under finance arrangements (includin		
» g loans and equity		
contributions)		
»	11	
» ,231 34,534		
Settlement of liabilities		
»	34	
» ,534 45,645		
	=	
»	<>	
» ,072 206,355		
Amounts payable to related party		
»	43	
» ,534 34,353		
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» ociates ventures Ass		
2023 €		
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Purchase of goods 23,423		
» 35,434 2,342		
» 2,342 234,234		
Rendering of services 45,645		
» 4,564 34,534		
» 34,534 4,545		
Purchase of property or other		
assets 3,345		
» 3,453 5,465		
» 2,342 2,343		
Leases 3,345		
» 4,564 3,434		
» 4,353 4,545		
Transfers of research and		
development 45,645		
» 3,453 2,342		
» 2,342 3,424		

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Transfers under licence agreements	3,423	
» 4,564	4,545	
» 2,342 2,323		
Transfers under finance arrangements (including loans and equity contributions)	4,545	
» 45,645	4,564	
» 43,534 4,645		
» Page 257		
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Notes to the Financial Statements for		
» the Financial Year Ended 30 June 2024		
»	Key 0	
» ther related		
»	management part	
» ies		
2023		2023
»	€	
» €		
Purchase of goods		
»	34,534 6,4	
» 56		
Rendering of services		
»	66,545 35,3	
» 45		
Purchase of property or other assets		
»	3,434 4,5	
» 45		
Leases		
»	56,756 3,4	
» 34		
Transfers of research and development		
»	4,534 45,6	
» 45		
Transfers under licence agreements		
»	5,656 34,5	
» 34		
Transfers under finance arrangements (including loans and equity contributions)		
»	56,756 45,6	
» 45		
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» Page 258		

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Notes to the Financial Statements for		
» the Financial Year Ended 30 June 2024		
» Entities		
» with joint		
» control or		
» significant		
» Joint		
» influence		Parent
Subsidiary		Associa
» tes ventures		
2023		€
» € €		
» € €		
Settlement of liabilities		2,342
» 3,453 3,453		45,4
» 53 3,234		
		131,713
» 105,130 60,679		137,2
» 42 259,293		
Amounts payable to related		
party		2,342
» 34,534 2,342		2,4
» 32 334,534		
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Notes to the Financial Statements for t		
» he Financial Year Ended 30 June 2024		
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» Key Other related		
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» nt parties		
2023		
»		
» € €		
Settlement of liabilities		

»	34	
» ,534 3,434		
»	262	
» ,749 179,038		
Amounts payable to related party		
»	3	
» ,434 4,545		
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Loans to related parties	=	Loans to related parties
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» Entities	<>	
» with joint		
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» significant		
» Joint		
	Parent	
» influence Subsidiary	Associ	
» ates ventures		
2024	€	
» €	€	
» € €		
At start of period	130,062	
» 158,379 164,724	123,	
» 935 178,468		
Advanced	5,645	
» 34,534	3,453 23,	
» 423 4,545		
Repaid	3,453	
» 4,545	2,342 234,	
» 234 234,234		
Interest transactions	56,456	
» 3,453	5,354 34,	
» 534 45,645		
Impairment	3,453	
» 4,564	4,534 3,	
» 454 335,345		
Expenses recognised as bad debt	4,564	

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» 63,763 4,534 23,	
» 423 3,453	
At end of period 203,633	
» 269,238 184,941 443,	
» 003 801,690	
Provision for doubtful debts 45,633	
» 3,453 43,534 23,	
» 423 3,453	
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» nt parties manageme	
2024	2024
»	
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At start of period	
» 1,081,9	
» 25 199,461	
Advanced	
» 2,3	
» 42 45,645	
Repaid	
» 5,6	
» 45 3,434	
Interest transactions	
» 3,4	
» 23 45,645	
Impairment	
» 3,2	
» 23 3,434	
Expenses recognised as bad debt	
» 23,4	
» 32 4,545	
	=
At end of period	+ -
» 1,119,9	
» 90 302,164	
Provision for doubtful debts	
» 5,4	
» 34 45,645	
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» Entities		
» with joint		
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» significant		
» Joint		
» influence Subsidiary Parent		
» ates ventures Associ		
2023 €		
» € €		
» € €		
At start of period 34,534		
» 4,564 4,534 34,		
» 543 4,545		
Advanced 5,464		
» 34,534 34,534 4,		
» 545 45,645		
Repaid 3,423		
» 4,554 56,456 32,		
» 423 33,534		
Interest transactions 45,645		
» 34,534 23,423 4,		
» 353 45,645		
Impairment 6,456		
» 45,654 3,434 4,		
» 534 3,453		
Expenses recognised as bad		
debt 34,534		
» 34,534 42,342 43,		
» 534 45,645		
At end of period 130,056		
» 158,374 164,723 123,		
» 932 178,467		
Provision for doubtful debts 3,453		
» 3,453 343,245 34,		
» 534 3,453		
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2023		2023
»		
» € €		
At start of period		
» 23,4		
» 23 45,645		
Advanced		
» 45,4		
» 52 34,534		
Repaid		
» 2,3		
» 42 45,645		
Interest transactions		
» 4,2		
» 34 34,534		
Impairment		
» 454,5		
» 64 4,564		
Expenses recognised as bad debt		
» 546,4		
» 56 34,534		
	=	
At end of period	+ -	
» 1,076,4		
» 71 199,456		
Provision for doubtful debts		
» 23,4		
» 23 4,534		
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Notes to the Financial Statements for th		
» e Financial Year Ended 30 June 2024		
Terms of loans to related parties	=	Terms of loans to related parties
Click here to enter data		Click here to enter data
DESCRIPTIONS OF TERMS OF LOANS OWED BY PARENT		DESCRIPTIONS OF TERMS OF LOANS OWED BY PARENT
DESCRIPTION OF TERMS OF LOANS OWED BY ENTITIES	<>	DESCRIPTION OF TERMS OF LOANS O
» WITH JOINT CONTROLL OR SIGNIFICANT		» WED BY ENTITIES WITH JOINT CONTROL
INFLUENCE		» L OR
		SIGNIFICANT INFLUENCE
DESCRIPTION OF TERMS OF LOANS OWED BY SUBISIDI	=	DESCRIPTION OF TERMS OF LOANS OWED BY SUBISIDI
» ARY		» ARY
DESCRIPTION OF TERMS OF LOANS OWED BY ASSOCIAT		DESCRIPTION OF TERMS OF LOANS OWED BY ASSOCIAT
» ES		» ES
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DESCRIPTION OF TERMS OF LOANS OWED BY KEY MANA » GEMENT DESCRIPTION OF TERMS OF LOANS OWED BY OTHER RE » LATED PARTIES		DESCRIPTION OF TERMS OF LOANS OWED BY KEY MANA » GEMENT DESCRIPTION OF TERMS OF LOANS OWED BY OTHER RE » LATED PARTIES
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» e 263		» Page 164
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Notes to the Financial Statements for t » he Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
	=	
Loans from related parties Click here to enter data		Loans from related parties Click here to enter data
» Entities	<>	
» with joint		
» control or		
» significant		
» Joint		
» influence Subsidiary Parent		
» ates ventures Associ		
2024 € €		
» € €		
At start of period 183,298		
» 154,586 14,000 91,		
» 630 50,408		
Advanced 4,564		
» 3,453 23,423 3,		
» 453 45,645		
Repaid 3,434		
» 4,564 3,443 3,		
» 434 3,234		
Interest transactions 4,564		
» 3,434 2,324 45,		
» 546 45,645		
Impairment 34,534		
» 5,645 3,453 34,		
» 534 334,543		
At end of period 230,394		
» 171,682 46,643 178,		
» 597 479,475		
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»	Ke	
» y Other related		
»	manageme	
» nt parties		
2024		2024
»		
» € €		
At start of period		
»	80,4	
» 65 91,655		
Advanced		
»	45,5	
» 44 45,645		
Repaid		
»	23,4	
» 23 34,534		
Interest transactions		
»	45,4	
» 35 4,564		
Impairment		
»	23,4	
» 23 345,345		
	=	
At end of period	<>	
»	218,2	
» 90 521,743		
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» ROI		
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Notes to the Financial Statements for t		
» he Financial Year Ended 30 June 2024		
» Entities		
» with joint		
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» significant		
» Joint		
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» influence Subsidiary Associa		
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(continued)

2023	€		
»	€	€	
»	€	€	
At start of period		23,423	
»	45,645	2,323	4
»	,554	3,345	
Advanced		45,645	
»	34,534	3,453	3
»	,434	4,545	
Repaid		23,423	
»	4,564	2,342	45
»	,645	34,534	
Interest transactions		34,345	
»	64,376	3,453	3
»	,443	4,545	
Impairment		56,456	
»	5,464	2,342	34
»	,534	3,434	
At end of period		183,292	
»	154,583	13,913	91
»	,610	50,403	
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»		Ke	
»	y	Other related	
»		manageme	
»	nt	parties	
2023			2023
»	€	€	
At start of period			
»		23,	
»	423	34,534	
Advanced			
»		4,5	
»	45	45,645	
Repaid			
»		5,6	
»	46	3,453	
Interest transactions			
»		23,	
»	423	4,545	
Impairment			
»		23,	
»	423	3,434	
At end of period			
»		80,	
»	460	91,611	
		=	
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Terms of loans from related parties Click here to enter data DESCRIPTION OF TERMS OF LOANS OWED TO PARENT	=	Terms of loans from related parties Click here to enter data DESCRIPTION OF TERMS OF LOANS OWED TO PARENT
DESCRIPTION OF TERMS OF LOANS OWED TO PARENT » ED TO THE ENTITIES WITH JOI » NT CONTROL OR	<>	DESCRIPTION OF TERMS OF LOANS OWED TO THE ENTI » TIES WITH JOINT CONTROL OR
SIGNIFICANT INFLUENCE DESCRIPTION OF TERMS AND LOANS OWED TO SUBSIDI » ARIES DESCRIPTION OF LOANS OWED TO ASSOCIATES DESCRIPTION OF TERMS OF LOANS OWED TO JOINT VE » NTURE DESCRIPTON OF TERMS OF LOANS OWED TO KEY MANAG » EMENT DESCRIPTION OF TERMS OF LOANS OWED TO OTHER RE » LATED PARTIES	=	SIGNIFICANT INFLUENCE DESCRIPTION OF TERMS AND LOANS OWED TO SUBSIDI » ARIES DESCRIPTION OF LOANS OWED TO ASSOCIATES DESCRIPTION OF TERMS OF LOANS OWED TO JOINT VE » NTURE DESCRIPTON OF TERMS OF LOANS OWED TO KEY MANAG » EMENT DESCRIPTION OF TERMS OF LOANS OWED TO OTHER RE » LATED PARTIES
» Page 265 » OI FRS 102 Test » rading as FRS102 Notes to the Financial Statements for » the Financial Year Ended 30 June 2024 44 Financial instruments	<>	
Group Categorisation of financial instruments Click here to enter data	=	Group Categorisation of financial instruments Click here to enter data
» » 2024 2023 » » € € Financial assets measured at fair value throug » h profit or loss » 34,543 23,423 Financial liabilities measured at fair value t » hrough profit or loss » 23,423 3,432 Financial liabilities measured at fair value t » hrough profit or loss that are not held as part of a trading portfolio and are no » t derivatives » 34,534 23,432	<>	» 2024 » 2023 » € €
Financial assets measured at fair value Click here to enter data GROUP FINANCIAL ASSET MEASURED AT FAIR VALUE	=	Financial assets measured at fair value Click here to enter data GROUP FINANCIAL ASSET MEASURED AT FAIR VALUE

(continued)

<p>BASIS FOR DETERMINING FAIR VALUE ASSUPTIONS APPLIED The fair value is €23,423 (2023 - €4,234) and » the change in value included in profit or lo » ss is €23,423 (2023 - €1,213). The carrying amount of financial assets for wh » ich fair value has not been disclosed, as a » reliable measure of fair value is no longer available, was €6,556 (2023 » - €324,324). Click here to enter data</p>		<p>BASIS FOR DETERMINING FAIR VALUE ASSUPTIONS APPLIED The fair value is €23,423 (2023 - €4,234) and » the change in value included in profit or lo » ss is €23,423 (2023 - €1,213). The carrying amount of financial assets for wh » ich fair value has not been disclosed, as a » reliable measure of fair value is no longer available, was €6,556 (2023 » - €324,324). Click here to enter data</p>
	-+	<p>» ge 165 Pa » ROI FRS 102 Test » trading as FRS102 Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024</p>
<p>Financial liabilities measured at fair value Click here to enter data GROUP FINANCIAL LIABILITY MEASURED AT FAIR VAL » UE BASIS FOR DETERMINING FAIR VALUE ASSUMPTIONS APPLIED IN DETERMINING FAIR VALUE The fair value is €4,544 (2023 - €23,423) and » the change in value included in profit or lo » ss is €2,342 (2023 - €2,323).</p>	=	<p>Financial liabilities measured at fair value Click here to enter data GROUP FINANCIAL LIABILITY MEASURED AT FAIR VAL » UE BASIS FOR DETERMINING FAIR VALUE ASSUMPTIONS APPLIED IN DETERMINING FAIR VALUE The fair value is €4,544 (2023 - €23,423) and » the change in value included in profit or lo » ss is €2,342 (2023 - €2,323).</p>
<p>The carrying amount of financial liabilities f » or which fair value has not been disclosed, » as a reliable measure of fair value is no longer available, was €234,234 (20 » 23 - €423,423).</p>	<>	<p>The carrying amount of financial liabilities f » or which fair value has not been disclosed, » as a reliable measure of fair value is no longer available, was €234,23 » 4 (2023 - €423,423).</p>
<p>Click here to enter data</p>	=	<p>Click here to enter data</p>
<p>» Page 266 » ROI FRS 102 Test » trading as FRS102 Notes to the Financial Statements for t » he Financial Year Ended 30 June 2024</p>	+-	
<p>Transfers that do not qualify for derecognitio » n Click here to enter data >Financial instruments at fair value Nature of FS Risks and rewards of ownership to which the en » tity remains exposed</p>	=	<p>Transfers that do not qualify for derecognitio » n Click here to enter data >Financial instruments at fair value Nature of FS Risks and rewards of ownership to which the en » tity remains exposed</p>
<p>The carrying amount of assets that the group c</p>	<>	<p>The carrying amount of assets that the group c</p>

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<p>» continues to recognise is €1,500 (2023 - €1,600). The carrying amount of associated liabilities that the group continues to recognise is €1,770 (2023 - €1,600).</p>	<p>» continues to recognise is €1,500 (2023 - €1,600). The carrying amount of associated liabilities that the group continues to recognise is €1,770 (2023 - €1,600).</p>																																																												
<p>Financial assets pledged as collateral Click here to enter data Financial assets designated at fair value through profit or loss The carrying amount of the financial assets pledged as collateral is €3,546 (2023 - €3,545).</p> <p>TERMS AND CONDITIONS RELATING TO PLEDGE Defaults and breaches on loans payable Click here to enter data Financial liabilities at cost less impairment DETAILS OF BREACH OR DEFAULT</p>	<p>=</p> <p>Financial assets pledged as collateral Click here to enter data Financial assets designated at fair value through profit or loss The carrying amount of the financial assets pledged as collateral is €3,546 (2023 - €3,545).</p> <p>TERMS AND CONDITIONS RELATING TO PLEDGE Defaults and breaches on loans payable Click here to enter data Financial liabilities at cost less impairment DETAILS OF BREACH OR DEFAULT</p>																																																												
<p>The carrying amount of the related loans payable at 30 June 2024 is €4,564 (2023 - €3,453).</p>	<p><></p> <p>The carrying amount of the related loans payable at 31 December 2024 is €4,564 (2023 - €3,453).</p>																																																												
<p>DETAILS OF REMEDY OR RENEGOTIATION Items of income, expense, gains or losses Click here to enter data</p>	<p>=</p> <p>DETAILS OF REMEDY OR RENEGOTIATION Items of income, expense, gains or losses Click here to enter data</p>																																																												
<table><tr><th>Income</th><th>Expense</th><th>Net gains</th></tr><tr><th>ns</th><th>Net losses</th><th></th></tr><tr><th>2024</th><th></th><th></th></tr><tr><th>€</th><th>€</th><th></th></tr><tr><th>€</th><th>€</th><th></th></tr></table> <p>Financial assets measured at fair value through profit or loss</p> <table><tr><td>» 67,645</td><td>43,453</td><td></td></tr><tr><td>» 43,534</td><td>34,534</td><td></td></tr></table> <p>Financial liabilities measured at fair value through profit or loss</p> <table><tr><td>» 5,664</td><td>4,345</td><td></td></tr><tr><td>» 3,434</td><td>45,645</td><td></td></tr></table> <p>Financial liabilities measured at fair value through profit or loss that are not held as part of a trading portfolio and are not derivatives</p> <table><tr><td>» 3,453</td><td>3,434</td><td></td></tr><tr><td>» 45,645</td><td>4,553</td><td></td></tr></table> <p>Financial assets measured at amortised cost</p> <table><tr><td>» 5,645</td><td>34,534</td><td></td></tr><tr><td>» 34,534</td><td>34,534</td><td></td></tr></table> <p>Financial liabilities measured at amortised cost</p> <table><tr><td>» 34,534</td><td>54,645</td><td></td></tr><tr><td>» 3,434</td><td>45,654</td><td></td></tr></table>	Income	Expense	Net gains	ns	Net losses		2024			€	€		€	€		» 67,645	43,453		» 43,534	34,534		» 5,664	4,345		» 3,434	45,645		» 3,453	3,434		» 45,645	4,553		» 5,645	34,534		» 34,534	34,534		» 34,534	54,645		» 3,434	45,654		<table><tr><th>Income</th><th>Expense</th><th>Net gains</th></tr><tr><th>me</th><th>Net losses</th><th></th></tr><tr><th>2024</th><th></th><th></th></tr><tr><th>€</th><th>€</th><th>€</th></tr><tr><th>€</th><th></th><th></th></tr></table>	Income	Expense	Net gains	me	Net losses		2024			€	€	€	€		
Income	Expense	Net gains																																																											
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» 116,941 140,411 » 130,581 164,920		
Click here to enter data	=	Click here to enter data
» Page 267 » OI FRS 102 Test » rading as FRS102 Notes to the Financial Statements for t he Financial Year Ended 30 June 2024	<>	
» Income Expense Net gai » ns Net losses 2023 » € € » € € Financial assets measured at fair value through profit or loss » 2,323 3,234 23,23 » 4 45,645 Financial liabilities measured at fair value through profit or loss » 34,534 3,453 4,54 » 5 3,434 Financial liabilities measured at fair value through profit or loss that are not held as part of a trading portfolio and are not derivatives » 34,534 2,342 45,34 » 5 54,645 Financial assets measured at amortised cost » 3,453 45,345 4,53 » 4 3,434 Financial liabilities measured at amortised cost » 2,342 2,342 2,34 » 2 45,645		Inco » me Expense Net gains » Net losses 2023 » € € € » €
	=	
» 77,186 56,716 80,00 » 0 152,803	+ -	
The total interest income for financial assets » not measured at fair value through profit o » r loss is €23,423 (2023 - €324,456). The total interest expense for fina » ncial liabilities not measured at fair value » through profit or loss is €54,464 (2023 - €45,334).	=	The total interest income for financial assets » not measured at fair value through profit o » r loss is €23,423 (2023 - €324,456). The total interest expense for fina » ncial liabilities not measured at fair value » through profit or loss is €54,464 (2023 - €45,334).

	- +	» Page 166 ROI FRS 102 Tes » t trading as FRS1 » 02 Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Impairment Click here to enter data GROUP IMPARIMENT The amount of the impairment loss during the y » ear is €5,345 (2023 - €345,456). The total amount of impairment loss during the » year is €10,000 (2023 - €2,000) Click here to enter data	=	Impairment Click here to enter data GROUP IMPARIMENT The amount of the impairment loss during the y » ear is €5,345 (2023 - €345,456). The total amount of impairment loss during the » year is €10,000 (2023 - €2,000) Click here to enter data
» Page 268 ROI FRS 102 Te » st trading as FRS » 102 Notes to the Financial Statements for t » he Financial Year Ended 30 June 2024 Financial instruments at fair value through pr » ofit or loss that are not held as part of a » trading portfolio and not derivatives	< >	Financial instruments at fair value through pr » ofit or loss that are not held as part of a » trading portfolio and not derivatives
Click here to enter data GROUP FIVPLND	=	Click here to enter data GROUP FIVPLND
The amount of change during the period in the » fair value of the financial instrument that » is attributable to changes in the credit risk of that instrument is €34,345 » (2023 - €4,534). The amount of change cumulatively in the fair » value of the financial instrument that is at » tributable to changes in the credit risk of that instrument is €3,434 (2023 » - €4,543).	< >	The amount of change during the period in the » fair value of the financial instrument that » is attributable to changes in the credit risk of that instrument » is €34,345 (2023 - €4,534). The amount of change cumulatively in the fair » value of the financial instrument that is at » tributable to changes in the credit risk of that instrument is €3,434 (» 2023 - €4,543).
METHOD USED TO ESTABLISH AMOUNT OF CHANGE EXPLANATIONS CHANGE	=	METHOD USED TO ESTABLISH AMOUNT OF CHANGE EXPLANATIONS CHANGE
The difference between the financial liability » 's carrying amount and the amount the group » would be contractually required to pay at maturity to the holder of t » he obligation is €5,464 (2023 - €5,445).	< >	The difference between the financial liability » 's carrying amount and the amount the group » would be contractually required to pay at maturity to t » he holder of the obligation is €5,464 (2023 » - €5,445).
EXISTENCE OF MULTIPLE FEATURES	=	EXISTENCE OF MULTIPLE FEATURES
The difference between fair value at initial r » ecognition and the amount that would be dete » rmined at that date using a	< >	The difference between fair value at initial r » ecognition and the amount that would be dete » rmined at that date

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valuation technique, and the amount recognised » in profit or loss is €3,445 (2023 - €6,778) » .		using a valuation technique, and the amount re » cognised in profit or loss is €3,445 (2023 - » €6,778).
Credit risk Click here to enter data 455AAA Liquidity risk Click here to enter data 4DFG45DFG54DFG54 Market risk Click here to enter data DGF54DGF546DGFDFG	=	Credit risk Click here to enter data 455AAA Liquidity risk Click here to enter data 4DFG45DFG54DFG54 Market risk Click here to enter data DGF54DGF546DGFDFG
Page 269 ROI FRS 102 T	<>	Page 167 ROI
» est		» FRS 102 Test
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» S102		» ing as FRS102
	=	
Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Fair value hedges Click here to enter data GROUP HEDGE ACCOUNTING DETAILS OF HEDGE DESCRIPTION	=	Fair value hedges Click here to enter data GROUP HEDGE ACCOUNTING DETAILS OF HEDGE DESCRIPTION
The fair value of the financial instruments de » signated as hedging instruments at 30 June 2 » 024 is €43,345 (2023 - €33,454).	<>	The fair value of the financial instruments de » signated as hedging instruments at 31 Decemb » er 2024 is €43,345 (2023 - €33,454).
NATURE OF RISK BEING HEDGED The amount of the change in fair value of the » hedging instrument recognised in profit or l » oss for the period is €23,432 (2023 - €5,465). The amount of the change in fair value of the » hedged item recognised in profit or loss for » the period is €454,545 (2023 - €5,454). FAIR VALUE HEDGES, INSTRUMENTS DESOIGNATED AS » HEDGES AND NATURE OF RISK. The amount of the change in fair value of the » hedging instrument recognised in profit or l » oss for the period is €100,000 (2023 - €200,000). The amount of the change in fair value of the » hedged item recognised in profit or loss for » the period is €30,000 (2023 - €40,000). Click here to enter data Cash flow hedges	=	NATURE OF RISK BEING HEDGED The amount of the change in fair value of the » hedging instrument recognised in profit or l » oss for the period is €23,432 (2023 - €5,465). The amount of the change in fair value of the » hedged item recognised in profit or loss for » the period is €454,545 (2023 - €5,454). FAIR VALUE HEDGES, INSTRUMENTS DESOIGNATED AS » HEDGES AND NATURE OF RISK. The amount of the change in fair value of the » hedging instrument recognised in profit or l » oss for the period is €100,000 (2023 - €200,000). The amount of the change in fair value of the » hedged item recognised in profit or loss for » the period is €30,000 (2023 - €40,000). Click here to enter data Cash flow hedges

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Click here to enter data GROUP CASH FLOW HEDGES DETAILS OR CASH FLOW HEDGE DESCRIPTIONS OF FINANCIAL INSTRUMENTS DESIGNAT » ED AS HEDGING INSTRUMENTS		Click here to enter data GROUP CASH FLOW HEDGES DETAILS OR CASH FLOW HEDGE DESCRIPTIONS OF FINANCIAL INSTRUMENTS DESIGNAT » ED AS HEDGING INSTRUMENTS
The fair value of the financial instruments de » signated as hedging instruments at 30 June 2 » 024 is €4,556 (2023 - €23,325).	<>	The fair value of the financial instruments de » signated as hedging instruments at 31 Decemb » er 2024 is €4,556 (2023 - €23,325).
NATURE OF RISS BEING HEDGED PERIODS WHEN CASH FLOWS ARE EXPECTED TO OCCUR FORECAST TRANSACTION The amount of the change in fair value of the » hedging instrument that was recognised in ot » her comprehensive income during the period is €1,000 (2023 - €2, » 000). The amount reclassified from capital and reser » ves to profit or loss for the period is €30, » 000 (2023 - €4,000). The amount of any hedge ineffectiveness recogn » ised in profit or loss for the period is €5, » 000 (2023 - €6,000).	=	NATURE OF RISS BEING HEDGED PERIODS WHEN CASH FLOWS ARE EXPECTED TO OCCUR FORECAST TRANSACTION The amount of the change in fair value of the » hedging instrument that was recognised in ot » her comprehensive income during the period is €1,000 (2023 - €2, » 000). The amount reclassified from capital and reser » ves to profit or loss for the period is €30, » 000 (2023 - €4,000). The amount of any hedge ineffectiveness recogn » ised in profit or loss for the period is €5, » 000 (2023 - €6,000).
The amounts recognised in other comprehensive » income for a hedge of net investment in a fo » reign operation were €7,000 (2023 - €8,000). The amounts recognised » in profit or loss for a hedge of net invest » ment in a foreign operation were €90,000 (2023 - €10,000).	<>	The amounts recognised in other comprehensive » income for a hedge of net investment in a fo » reign operation were €7,000 (2023 - €8,000). The amounts recog » nised in profit or loss for a hedge of net i » nvestment in a foreign operation were €90,000 (2023 - €10,000).
CASH FLOW HEDGES.	=	CASH FLOW HEDGES.
FORECAST TRANSACTION FOR WHICH HEDGE ACCOUNTIN » G PREVIOUSLY USED BUT WHICH ARE NO LONGER EXPECTED TO OCCUR.	<>	FORECAST TRANSACTION FOR WHICH HEDGE ACCOUNTIN » G PREVIOUSLY USED BUT WHICH ARE NO LONGER EXPECTED TO OCCUR.
The amount of the change in fair value of the » hedging instrument that was recognised in ot » her comprehensive income during the period is €10,000 (2023 - €2 » 0,000). The amount reclassified from equity to profit » or loss for the period is €32,000 (2023 - €4 » 0,000). The amount of ineffectiveness of cash flow hed » ges recognised in profit or loss is €5,000 (» 2023 - €6,000). Click here to enter data	=	The amount of the change in fair value of the » hedging instrument that was recognised in ot » her comprehensive income during the period is €10,000 (2023 - €2 » 0,000). The amount reclassified from equity to profit » or loss for the period is €32,000 (2023 - €4 » 0,000). The amount of ineffectiveness of cash flow hed » ges recognised in profit or loss is €5,000 (» 2023 - €6,000). Click here to enter data
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Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
	=	
HEDGE OF NET INVESTMENT IN FOREIGN OPERATIONS. The amounts recognised in other comprehensive income for a hedge of net investment in a foreign operation were €1,500 (2023 - €2,500). The amounts recognised in profit or loss on ineffectiveness for a hedge of net investment in a foreign operation were €3,500 (2023 - €4,500).	<>	HEDGE OF NET INVESTMENT IN FOREIGN OPERATIONS. The amounts recognised in other comprehensive income for a hedge of net investment in a foreign operation were €1,500 (2023 - €2,500). The amounts recognised in profit or loss on ineffectiveness for a hedge of net investment in a foreign operation were €3,500 (2023 - €4,500).
Derivatives Click here to enter data GROUP DERIVATIVE EXTENT AND NATURE OF INSTRUMENTS Impact to hedge accounting as a result of interest rate benchmark reform Risk exposure testtest Managing transition testtest Significant assumptions testtest	=	Derivatives Click here to enter data GROUP DERIVATIVE EXTENT AND NATURE OF INSTRUMENTS Impact to hedge accounting as a result of interest rate benchmark reform Risk exposure testtest Managing transition testtest Significant assumptions testtest
» Page 271	<>	Page 169
» OI FRS 102 Test R		» RS 102 Test ROI F
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	=	
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
	=	
Below are details of the hedging instruments and hedged items impacted by interest rate benchmark reform. Click here to enter data		Below are details of the hedging instruments and hedged items impacted by interest rate benchmark reform. Click here to enter data
» Nominal » amount Instrument type » Maturing € » Hedged item testtest » 234324 23,432	<>	» Nominal » amount Instrument type M » Maturing € Hedged item » item testtest 2 » 34324 23,432 testtest

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» testtest		
» 21 July 2020		» 1 July 2020 2
Company Categorisation of financial instruments Click here to enter data	=	Company Categorisation of financial instruments Click here to enter data
» » 2024 2023 » » € € Financial assets measured at fair value through profit or loss » 3,453 34,534 Financial liabilities measured at fair value through profit or loss » 432,432 34,353 Financial liabilities measured at fair value through profit or loss that are not held as part of a trading portfolio and are not derivatives » 32,423 3,434	<>	» 2024 » 2023 » € » €
Financial assets measured at fair value Click here to enter data FINANCIAL INSTRUMENT MEASURED AT FAIR VALUE BASIS FOR DETERMINING FAIR VALUE ASSUPTIONS APPLIED IN DETERMINING FAIR VALUE	=	Financial assets measured at fair value Click here to enter data FINANCIAL INSTRUMENT MEASURED AT FAIR VALUE BASIS FOR DETERMINING FAIR VALUE ASSUPTIONS APPLIED IN DETERMINING FAIR VALUE
The fair value is €841,103 (2023 - €420,512) and the change in value included in profit or loss is €470,901 (2023 - €141,103).	<>	The fair value is €841,103 (2023 - €420,512) and the change in value included in profit or loss is €470,901 (2023 - €141,103).
The carrying amount of financial assets for which fair value has not been disclosed, as a reliable measure of fair value is no longer available, was €24,234 (2023 - €34,324). Click here to enter data Financial liabilities measured at fair value Click here to enter data FINANCIAL LIABILITY BASIS FOR DETERMINING FAIR VALUE ASSUPTIONS APPLIED IN DETERMINING FAIR VALUE The fair value is €456,456 (2023 - €34,534) and the change in value included in profit or loss is €64,543 (2023 - €45,465).	=	The carrying amount of financial assets for which fair value has not been disclosed, as a reliable measure of fair value is no longer available, was €24,234 (2023 - €34,324). Click here to enter data Financial liabilities measured at fair value Click here to enter data FINANCIAL LIABILITY BASIS FOR DETERMINING FAIR VALUE ASSUPTIONS APPLIED IN DETERMINING FAIR VALUE The fair value is €456,456 (2023 - €34,534) and the change in value included in profit or loss is €64,543 (2023 - €45,465).
The carrying amount of financial liabilities for which fair value has not been disclosed, as a reliable measure of fair	<>	The carrying amount of financial liabilities for which fair value has not been disclosed, as a reliable measure of

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value is no longer available, was €234,324 (2023 - €234,234).		fair value is no longer available, was €234,324 (2023 - €234,234).
Click here to enter data	=	Click here to enter data
» Page 272	<>	» Page 170
ROI		ROI
» FRS 102 Test		» FRS 102 Test
	=	
» trading as FRS102	<>	» trading as FRS102
	=	
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
Transfers that do not qualify for derecognition	=	Transfers that do not qualify for derecognition
Click here to enter data		Click here to enter data
Financial instruments at fair value		Financial instruments at fair value
NATURE OF FINANCIAL ASSETS		NATURE OF FINANCIAL ASSETS
NATURE RISK AND REWARDS OF OWNERSHIP TO WHICH THE ENTITY REMAINS EXPOSED		NATURE RISK AND REWARDS OF OWNERSHIP TO WHICH THE ENTITY REMAINS EXPOSED
The carrying amount of assets that the company continues to recognise is €35,424 (2023 - €23,423). The carrying amount of associated liabilities that the company continues to recognise is €125,121 (2023 - €23,432).	<>	The carrying amount of assets that the company continues to recognise is €35,424 (2023 - €23,423). The carrying amount of associated liabilities that the company continues to recognise is €125,121 (2023 - €23,432).
Financial assets pledged as collateral	=	Financial assets pledged as collateral
Click here to enter data		Click here to enter data
Financial assets held for trading		Financial assets held for trading
The carrying amount of the financial assets pledged as collateral is €3,434 (2023 - €5,646).		The carrying amount of the financial assets pledged as collateral is €3,434 (2023 - €5,646).
TERMS AND CONDITION RELATING TO PLEDGE		TERMS AND CONDITION RELATING TO PLEDGE
Defaults and breaches on loans payable		Defaults and breaches on loans payable
Click here to enter data		Click here to enter data
Financial liabilities at fair value through profit or loss		Financial liabilities at fair value through profit or loss
DEFAULTS OF BREACH OF DEFAULT		DEFAULTS OF BREACH OF DEFAULT
The carrying amount of the related loans payable at 30 June 2024 is €4,334 (2023 - €23,423).	<>	The carrying amount of the related loans payable at 31 December 2024 is €4,334 (2023 - €23,423).
DETAILS OF REMEDU OR RENEGOTIATION BEFORE THE AUTHORISATION OF THE FINANCIAL STATEMENTS	=	DETAILS OF REMEDU OR RENEGOTIATION BEFORE THE AUTHORISATION OF THE FINANCIAL STATEMENTS
Items of income, expense, gains or losses		Items of income, expense, gains or losses
Click here to enter data		Click here to enter data
Income	<>	Income
» come		» me
Expense		Expense
Net gains		Net gains
» Net losses		» Net losses
2024		2024

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» € €	» € € € €
» € €	» €
Financial assets measured at fair value through profit or loss	
» 1,231 3,434 5,456	
» 23,423	
Financial liabilities measured at fair value through profit or loss	4
» 3,434 3,434 234,233	
» 2,342	
Financial liabilities measured at fair value through profit or loss that are not held as part of a trading portfolio and are not derivatives	
» 2,342 2,342 2,323	
» 32,423	
Financial assets measured at amortised cost	
» 2,342 23,423 3,434	
» 23,432	
Financial liabilities measured at amortised cost	
» 2,342 23,234 23,423	
» 3,432	
5	
» 1,691 55,867 268,869	
» 85,052	
Click here to enter data	= Click here to enter data
	<>
» Page 273	
R	
» OI FRS 102 Test	
t	
» rading as FRS102	
Notes to the Financial Statements for t	
» he Financial Year Ended 30 June 2024	
» Income Expense Net gai	» me Expense Inco
» ns Net losses	» Net losses Net gains
2023	2023
» € €	» € €
» € €	» €
Financial assets measured at fair value through profit or loss	
» 23,423 2,343 3,22	
» 3 23,245	
Financial liabilities measured at fair value through profit or loss	
» 34,534 23,234 3,45	
» 3 32,423	
Financial liabilities measured at fair	

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<p>value through profit or loss that are not held as part of a trading portfolio and are not derivatives</p> <p>» 23,423 34,534 23,42</p> <p>» 3 43,534</p> <p>Financial assets measured at amortised cost</p> <p>» 3,453 2,342 3,44</p> <p>» 3 2,342</p> <p>Financial liabilities measured at amortised cost</p> <p>» 23,422 34,534 23,43</p> <p>» 2 34,534</p> <p>» 108,255 96,987 56,97</p> <p>» 4 136,078</p> <p>The total interest income for financial assets</p> <p>» not measured at fair value through profit or loss is €234,789 (2023 - €23,432). The total interest expense for financial liabilities not measured at fair value through profit or loss is €4,563 (2023 - €23,432).</p>		
<p>Impairment</p> <p>Click here to enter data</p> <p>IMPAIRMENT</p> <p>The amount of the impairment loss during the year is €45,645 (2023 - €45,645).</p> <p>The total amount of impairment loss during the year is €100,000 (2023 - €20,000)</p> <p>Click here to enter data</p>	=	<p>Impairment</p> <p>Click here to enter data</p> <p>IMPAIRMENT</p> <p>The amount of the impairment loss during the year is €45,645 (2023 - €45,645).</p> <p>The total amount of impairment loss during the year is €100,000 (2023 - €20,000)</p> <p>Click here to enter data</p>
<p>» Page 274</p> <p>ROI FR</p> <p>» S 102 Test</p>	<>	<p>» Page 171</p> <p>ROI FRS</p> <p>» 102 Test</p>
	=	
<p>» g as FRS102</p> <p>trading</p>	<>	<p>» as FRS102</p> <p>trading</p>
	=	
<p>Notes to the Financial Statements for the Financial Year Ended 30 June 2024</p>	<>	<p>Notes to the Financial Statements for the Financial Year Ended 31 December 2024</p>
	=	
<p>Financial instruments at fair value through profit or loss that are not held as part of a trading portfolio and not derivatives</p> <p>Click here to enter data</p> <p>FINANCIAL INSTRUMENT AT FAIR VALUE NOT HELD AS PART OF TRADING PORTFOLIO AND NOT DERIVATIVES</p>	<>	<p>Financial instruments at fair value through profit or loss that are not held as part of a trading portfolio and not derivatives</p> <p>Click here to enter data</p> <p>FINANCIAL INSTRUMENT AT FAIR VALUE NOT HELD AS PART OF TRADING PORTFOLIO AND NOT DERIVATIVES</p>
<p>The amount of change during the period in the</p>	<>	<p>The amount of change during the period in the</p>

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» fair value of the financial instrument that » is attributable to changes in the credit risk of that instrument is €56,456 » (2023 - €54,132). The amount of change cumulatively in the fair » value of the financial instrument that is at » tributable to changes in the credit risk of that instrument is €456,545 (20 » 23 - €45,645).		» fair value of the financial instrument that » is attributable to changes in the credit risk of that instrument » is €56,456 (2023 - €54,132). The amount of change cumulatively in the fair » value of the financial instrument that is at » tributable to changes in the credit risk of that instrument is €456,545 » (2023 - €45,645).
METHOD USED TO ESTABLISH THE AMOUNT OF CHANGE » ATTRIBUTED TO CHANGE IN OWN CREDIT RISK EXPLANATION IF CHANGE CANNOT BE MEASURED RELI » ABLY OR IS NTO MATERIAL	=	METHOD USED TO ESTABLISH THE AMOUNT OF CHANGE » ATTRIBUTED TO CHANGE IN OWN CREDIT RISK EXPLANATION IF CHANGE CANNOT BE MEASURED RELI » ABLY OR IS NTO MATERIAL
The difference between the financial liability » 's carrying amount and the amount the compan » y would be contractually required to pay at maturity to the holder of t » he obligation is €4,546 (2023 - €4,565). EXISTENCE OF MULTIPLE FEATURES IN AN INSTRUMEN » T CONTAINING BOTH A LIABILITY AND AN EQUITY FEATURE, THAT SUBSTANTIALLY MODIFY T » HE CASHFLOWS AND THE VALUE OF THOSE FEAUTURES ARE INTERDEPENDENT The difference between fair value at initial r » ecognition and the amount that would be dete » rmined at that date using a valuation technique, and the amount recognised » in profit or loss is €5,456 (2023 - €5,454) » .	<>	The difference between the financial liability » 's carrying amount and the amount the compan » y would be contractually required to pay at maturity to t » he holder of the obligation is €4,546 (2023 » - €4,565). EXISTENCE OF MULTIPLE FEATURES IN AN INSTRUMEN » T CONTAINING BOTH A LIABILITY AND AN EQUITY FEATURE, THAT SUBSTANTIALLY MODI » FY THE CASHFLOWS AND THE VALUE OF THOSE FEAUTURES ARE INTERDEPENDENT The difference between fair value at initial r » ecognition and the amount that would be dete » rmined at that date using a valuation technique, and the amount re » cognised in profit or loss is €5,456 (2023 - » €5,454).
Credit risk Click here to enter data EXPOSURE TO AND MANAGEMENT OF RISK Liquidity risk Click here to enter data EXPOSURE TO AND MANAGEMENT OF RISK Market risk Click here to enter data EXPOSURE TO AND MANAGEMENT OF RISK	=	Credit risk Click here to enter data EXPOSURE TO AND MANAGEMENT OF RISK Liquidity risk Click here to enter data EXPOSURE TO AND MANAGEMENT OF RISK Market risk Click here to enter data EXPOSURE TO AND MANAGEMENT OF RISK
Page 275 ROI FRS	<>	Page 172 ROI FRS 102 T
» 102 Test		» est
	=	
» as FRS102	<>	» S102
	=	
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
Fair value hedges Click here to enter data	=	Fair value hedges Click here to enter data

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FAIR VALUE HEDGES DESCRIPTION OF HEDGE DESCRIPTION OF FINANCIAL INSTRUMENTS DESIGNATE » D AS HEDING INSTRUMENTS		FAIR VALUE HEDGES DESCRIPTION OF HEDGE DESCRIPTION OF FINANCIAL INSTRUMENTS DESIGNATE » D AS HEDING INSTRUMENTS
The fair value of the financial instruments de » signated as hedging instruments at 30 June 2 » 024 is €45,342 (2023 - €3,453).	<>	The fair value of the financial instruments de » signated as hedging instruments at 31 Decemb » er 2024 is €45,342 (2023 - €3,453).
NATURE OF RISKS BEING HEDGED, INCLUDING A DESC » RIPTION OF THE HEDGED ITEM The amount of the change in fair value of the » hedging instrument recognised in profit or l » oss for the period is €456,546 (2023 - €3,453). The amount of the change in fair value of the » hedged item recognised in profit or loss for » the period is €45,465 (2023 - €34,534). FAIR VALUE HEDGES, INCLUDING INSTRUMENTS DESIG » NATED AS HEDGES AND NATURE OF RISKS. The amount of the change in fair value of the » hedging instrument recognised in profit or l » oss for the period is €115,500 (2023 - €226,600). The amount of the change in fair value of the » hedged item recognised in profit or loss for » the period is €448,800 (2023 - €559,900). Click here to enter data	=	NATURE OF RISKS BEING HEDGED, INCLUDING A DESC » RIPTION OF THE HEDGED ITEM The amount of the change in fair value of the » hedging instrument recognised in profit or l » oss for the period is €456,546 (2023 - €3,453). The amount of the change in fair value of the » hedged item recognised in profit or loss for » the period is €45,465 (2023 - €34,534). FAIR VALUE HEDGES, INCLUDING INSTRUMENTS DESIG » NATED AS HEDGES AND NATURE OF RISKS. The amount of the change in fair value of the » hedging instrument recognised in profit or l » oss for the period is €115,500 (2023 - €226,600). The amount of the change in fair value of the » hedged item recognised in profit or loss for » the period is €448,800 (2023 - €559,900). Click here to enter data
» Page 276 » 102 Test » as FRS102 Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	+ -	
Cash flow hedges Click here to enter data CASH FLOW HEDGES / HEDGES OF NET INVESTMENT DESCRIPTION OF HEDGE - CASH FLOW DESCRIPTION OF FINANCIAL INSTRUMENTS DESIGNATE » D AS HEDGING - CASH FLOW	=	Cash flow hedges Click here to enter data CASH FLOW HEDGES / HEDGES OF NET INVESTMENT DESCRIPTION OF HEDGE - CASH FLOW DESCRIPTION OF FINANCIAL INSTRUMENTS DESIGNATE » D AS HEDGING - CASH FLOW
The fair value of the financial instruments de » signated as hedging instruments at 30 June 2 » 024 is €34,543 (2023 - €34,534).	<>	The fair value of the financial instruments de » signated as hedging instruments at 31 Decemb » er 2024 is €34,543 (2023 - €34,534).
NATURE OF RISK BEING HEDGED, INCLUDING A DESCR » IPTION OF THE HEDGED ITEM - CASH FLOW PERIOD WHEN CASH FLOW ARE EXPECTED TO OCCUR AN	=	NATURE OF RISK BEING HEDGED, INCLUDING A DESCR » IPTION OF THE HEDGED ITEM - CASH FLOW PERIOD WHEN CASH FLOW ARE EXPECTED TO OCCUR AN

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<p>» D WHEN THEY ARE EXPECTED TO AFFECT PROFIT OR LOSS - CASH FLOW FORECAST TRANSACTIONS FOR HEDGE ACCOUNTING</p> <p>The amount of the change in fair value of the » hedging instrument that was recognised in ot » her comprehensive income during the period is €34,543 (2023 - €4 » 5,344).</p> <p>The amount reclassified from capital and reser » ves to profit or loss for the period is €34, » 543 (2023 - €34,534).</p> <p>The amount of any hedge ineffectiveness recogn » ised in profit or loss for the period is €34 » ,543 (2023 - €34,543).</p>	<p>» D WHEN THEY ARE EXPECTED TO AFFECT PROFIT OR LOSS - CASH FLOW FORECAST TRANSACTIONS FOR HEDGE ACCOUNTING</p> <p>The amount of the change in fair value of the » hedging instrument that was recognised in ot » her comprehensive income during the period is €34,543 (2023 - €4 » 5,344).</p> <p>The amount reclassified from capital and reser » ves to profit or loss for the period is €34, » 543 (2023 - €34,534).</p> <p>The amount of any hedge ineffectiveness recogn » ised in profit or loss for the period is €34 » ,543 (2023 - €34,543).</p>
<p>The amounts recognised in other comprehensive » income for a hedge of net investment in a fo » reign operation were €34,534 (2023 - €34,534). The amounts recognis » ed in profit or loss for a hedge of net inve » stment in a foreign operation were €3,453 (2023 - €3,453).</p>	<p><> The amounts recognised in other comprehensive » income for a hedge of net investment in a fo » reign operation were €34,534 (2023 - €34,534). The amounts rec » ognised in profit or loss for a hedge of net » investment in a foreign operation were €3,453 (2023 - €3,453).</p>
<p>CASH FLOW HEDGES. FORECAST TRANSACTIONS.</p> <p>The amount of the change in fair value of the » hedging instrument that was recognised in ot » her comprehensive income during the period is €10,000 (2023 - €2 » ,000).</p> <p>The amount reclassified from equity to profit » or loss for the period is €3,000 (2023 - €4, » 000).</p> <p>The amount of ineffectiveness of cash flow hed » ges recognised in profit or loss is €5,000 (» 2023 - €6,000).</p> <p>Click here to enter data</p>	<p>= CASH FLOW HEDGES. FORECAST TRANSACTIONS.</p> <p>The amount of the change in fair value of the » hedging instrument that was recognised in ot » her comprehensive income during the period is €10,000 (2023 - €2 » ,000).</p> <p>The amount reclassified from equity to profit » or loss for the period is €3,000 (2023 - €4, » 000).</p> <p>The amount of ineffectiveness of cash flow hed » ges recognised in profit or loss is €5,000 (» 2023 - €6,000).</p> <p>Click here to enter data</p>
	<p>-+ » Page 173 ROI FR » S 102 Test tradin » g as FRS102 Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024</p>
<p>HEDGES OF NET INVESTMENTS IN FOREIGN OPERATION » S.</p>	<p>= HEDGES OF NET INVESTMENTS IN FOREIGN OPERATION » S.</p>
<p>The amounts recognised in other comprehensive » income for a hedge of net investment in a fo » reign operation were €11,111 (2023 - €22,222). The amounts recognis » ed in profit or loss on ineffectiveness for » a hedge of net investment</p>	<p><> The amounts recognised in other comprehensive » income for a hedge of net investment in a fo » reign operation were €11,111 (2023 - €22,222). The amounts rec » ognised in profit or loss on ineffectiveness » for a hedge of net</p>

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in a foreign operation were €3,333 (2023 - €4, » 444).		investment in a foreign operation were €3,333 » (2023 - €4,444).
Derivatives Click here to enter data DERIVATIVE FINANCIAL INSTRUMENT EXTENT AND NATURE OF INSTRUMENT - DERIVATIVE Impact to hedge accounting as a result of inte » rest rate benchmark reform Risk exposure testtest Managing transition	=	Derivatives Click here to enter data DERIVATIVE FINANCIAL INSTRUMENT EXTENT AND NATURE OF INSTRUMENT - DERIVATIVE Impact to hedge accounting as a result of inte » rest rate benchmark reform Risk exposure testtest Managing transition
» Page 277 ROI » FRS 102 Test trad » ing as FRS102 Notes to the Financial Statements fo » r the Financial Year Ended 30 June 2024	+ -	
testtesttesttest Significant assumptions testtest Below are details of the hedging instruments a » nd hedged items impacted by interest rate be » nchmark reform. Click here to enter data	=	testtesttesttest Significant assumptions testtest Below are details of the hedging instruments a » nd hedged items impacted by interest rate be » nchmark reform. Click here to enter data
» Nominal » amount Instrument type M » aturing € Hedged ite » m testtest 4 » 234 34,324 testtest 2 » 0 July 2020	<>	» Nominal » amount Instrument type Mat » uring € Hedged item testtest 423 » 4 34,324 testtest 20 » July 2020
45 Parent and ultimate parent undertaking DESCRIPTION OF RELATIONSHIPS BETWEEN ENTITY AN » D PARENTS, INCLUDING ANY CHANGES	=	45 Parent and ultimate parent undertaking DESCRIPTION OF RELATIONSHIPS BETWE » EN ENTITY AND PARENTS, INCLUDING » ANY CHANGES
The company's immediate parent is IFRS, incorp » orated in SCOTLAND. The ultimate parent is FRS101, incorporated in » IRELAND.	=	The company's immediate parent is IFRS, incorp » orated in SCOTLAND. The ultimate parent is FRS101, incorporated in » IRELAND.
The most senior parent entity producing public » ly available financial statements is YES. Th » ese financial statements	<>	The most senior parent entity producing public » ly available financial statements is YES. Th » ese financial

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are available upon request from THE FINANCIAL » STATEMENTS ARE AVAILABLE FROM	=	statements are available upon request from THE » FINANCIAL STATEMENTS ARE AVAILABLE FROM
The ultimate controlling party is GAAP.	=	The ultimate controlling party is GAAP.
	-+	<p>P</p> <p>» age 174</p> <p>ROI F</p> <p>» RS 102 Test</p> <p>tradi</p> <p>» ng as FRS102</p> <p>Notes to the Financial Statements for the F</p> <p>» inancial Year Ended 31 December 2024</p>
	=	
46 Non-adjusting events after the financial pe » riod	<>	46 Non-adjusting events after the financial » period
Click here to enter data NON ADJUSTING EVENTS AFTER THE REPORTING PERIO » D	=	Click here to enter data NON ADJUSTING EVENTS AFTER THE REPORTING PERIO » D
47 Off-balance sheet arrangements	<>	47 Off-balance sheet arrangements
Click here to enter data DESCRIPTION OF OFF-BALANCE SHEET ARRANGEMENT A » ND ITS FINANCIAL IMPACT	=	Click here to enter data DESCRIPTION OF OFF-BALANCE SHEET ARRANGEMENT A » ND ITS FINANCIAL IMPACT
48 Transition to FRS 102	<>	48 Transition to FRS 102
GROUP TRANSITION TO FRS102 The group did not p » resent financial statements for previous per » iods.	=	GROUP TRANSITION TO FRS102 The group did not p » resent financial statements for previous per » iods.
<p>» Page 278</p> <p>ROI</p> <p>» FRS 102 Test</p> <p>trad</p> <p>» ing as FRS102</p> <p>Notes to the Financial Statements for</p> <p>» the Financial Year Ended 30 June 2024</p> <p>Consolidated Balance Sheet at 1 July 2022</p>	<>	<p>Consolidated Balance Sheet at 1 January 2023</p>
	=	
<p>As orig</p> <p>» inally</p> <p>rep</p> <p>» orted Reclassification Remeasurement</p> <p>» As restated</p> <p>Note</p> <p>» € € €</p> <p>» €</p> <p>Fixed assets</p> <p>Intangible assets</p> <p>» 4,534 2,342 23,423 30</p> <p>» ,299</p> <p>Tangible assets</p>	<>	<p>» As</p>

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» 4,334	23,423	34,534	62
» ,291			
Investment property			
» 4,545	4,543	23,423	32
» ,511			
Investments			
» 3,434	4,534	3,453	11
» ,421			
Other financial assets			
» 4,543	23,243	2,342	30
» ,128			
			2
» 1,390	58,085	87,175	16
» 6,650			
Current assets			
Stocks			
» 3,434	23,423	34,534	61
» ,391			
Debtors			
» 4,354	23,423	34,234	62
» ,011			
Current investments			32
» 4,320	42,340	324,324	69
» 0,984			
Other financial assets			3
» 4,543	4,534	34,534	73
» ,611			
Cash at bank and in hand			
» 2,234	43,543	23,423	69
» ,200			
			36
» 8,885	137,263	451,049	95
» 7,197			
Creditors: Amounts falling due within one year			2
» 3,423	2,323	3,453	29
» ,199			
Net current assets			39
» 2,308	139,586	454,502	98
» 6,396			
Total assets less current liabilities			41
» 3,698	197,671	541,677	
» 1,153,046			
Creditors: Amounts falling due after more than one year			3
» 4,543	34,534	23,423	92
» ,500			
Provisions for liabilities			2
» 3,423	23,423	3,453	50
» ,299			
Net assets excluding pension			

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» ng as FRS102	» ing as FRS102
=	=
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
=	=
Consolidated Balance Sheet at 30 June 2023	Consolidated Balance Sheet at 31 December 2023
=	=
» inally	»
As orig	
rep	
» orted Reclassification Remeasurement	
» As restated	
Note	
» € € €	
» €	
Fixed assets	
Intangible assets	4
» ,345 43,534 23,423 71	
» ,302	
Tangible assets	3
» ,434 2,323 3,434 9	
» ,191	
Investment property	2
» ,342 23,423 2,342 28	
» ,107	
Investments	34
» ,345 3,453 2,342 40	
» ,140	
Other financial assets	23
» ,423 34,534 2,342 60	
» ,299	
67	
» ,889 107,267 33,883 20	
» 9,039	
Current assets	
Stocks	23
» ,423 2,342 345,345 37	
» 1,110	
Debtors	34
» ,534 2,342 3,453 40	
» ,329	
Current investments	23
» ,423 423,423 2,342 44	
» 9,188	
Other financial assets	2
» ,342 5,345 34,534 42	
	» As

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(continued)

» ,221										
Cash at bank and in hand				34						
» ,345				2,342	3,453			40		
» ,140				118						
» ,067				435,794	389,127			94		
» 2,988										
Creditors: Amounts falling due within one year				34						
» ,345				34,534	23,423			92		
» ,302										
Net current assets				152						
» ,412				470,328	412,550					
» 1,035,290										
Total assets less current liabilities				220						
» ,301				577,595	446,433					
» 1,244,329										
Creditors: Amounts falling due after more than one year				23						
» ,243				23,234	34,534			81		
» ,011										
Provisions for liabilities				34						
» ,534				2,423	3,453			40		
» ,410										
Net assets excluding pension asset/(liability)				278						
» ,078				603,252	484,420					
» 1,365,750										
Pension asset				2						
» ,342				34,534	2,342			39		
» ,218										
Net assets				280						
» ,420				637,786	486,762					
» 1,404,968										
» Page 281										
				ROI F						
» RS 102 Test										
				tradi						
» ng as FRS102										
Notes to the Financial Statements for th										
» e Financial Year Ended 30 June 2024										
				As orig						
» inally										
				rep						
» orted				Reclassification	Remeasurement					
» As restated										
				Note						
» €				€	€					
» €										
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(continued)

Capital and reserves		Capital and reserves
Called up share capital 3	+-	
» 4,534 2,342 3,453 40		
» ,329		
Share premium reserve		
» 2,342 3,345 22,342 28		
» ,029		
Capital redemption reserve 3		
» 4,532 23,232 23,423 81		
» ,187		
Revaluation reserve 3		
» 4,534 2,324 34,534 71		
» ,392		
Other reserves		
» 3,434 34,342 23,423 61		
» ,199		
Profit and loss account		
» 2,342 34,534 23,423 60		
» ,299		
	=	
Shareholders' funds 11	<>	Shareholders' funds/(deficit)
» 1,718 100,119 130,598 34		» - - - -
» 2,435		
	=	
» Page 282	<>	» Page 176
ROI		RO
» FRS 102 Test		» I FRS 102 Test
	=	
trad	<>	tr
» ing as FRS102		» ading as FRS102
	=	
Notes to the Financial Statements for the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the Financial Year Ended 31 December 2024
	=	
Consolidated Profit and Loss Account for the year ended 30 June 2023	<>	Consolidated Profit and Loss Account for the year ended 31 December 2023
	=	
» ginally As ori	<>	» As
» reported Reclassification Remeasurement rep		» originally
» As restated		» reported Reclassification Remeasurement
» Note		» As restated
» € € €		» Note € € €
» €		» € € €
	=	
Turnover 2	<>	Turnover
» 3,234 4,534 5,453		» - - -
» 33,221		» -

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(continued)

			=	
Cost of sales			<>	Operating profit/(loss)
» 3,453	23,423	34,534	»	- - -
» 61,410			»	-
			=	
Gross profit		2	<>	
» 6,687	27,957	39,987		
» 94,631				
Distribution costs		2		
» 3,423	3,453	23,423		
» 50,299				
Administrative expenses				
» 2,342	2,342	34,342		
» 39,026				
Other operating income		3		
» 4,534	3,453	2,342		
» 40,329				
Operating profit		8		
» 6,986	37,205	100,094		
» 224,285				
Gain on financial assets at fair value through profit and loss		4		
» 2,340	2,342	3,453		
» 48,135				
Net gain on financial liabilities at fair value through profit and loss				
» 2,342	345,345	2,342		
» 350,029				
Income from shares in group undertakings				
» 3,453	2,342	3,453		
» 9,248				
Income from participating interests		3		
» 4,534	3,453	23,423		
» 61,410				
Income from other fixed asset investments				Profit/(loss) before tax
» 2,342	2,342	23,423	»	- - -
» 28,107			»	-
Other interest receivable and similar income		3		
» 4,534	2,342	34,534		
» 71,410				
Amounts written off investments		2		
» 3,423	34,534	2,342		
» 60,299				
Interest payable and similar				

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(continued)

expenses					
» 2,342	3,453	34,534			
» 40,329					
			=		
		14	<>		
» 5,310	396,153	127,504			
» 668,967					
Share of of equity accounted				Profit/(loss) for the financial year	
				» -	-
				» -	
investees					
» 2,342	2,342	43,534			
» 48,218					
Profit before tax		23			
» 4,638	435,700	271,132			
» 941,470					
Tax on Profit					
» 2,342	2,342	43,534			
» 48,218					
Profit for the financial year		23			
» 6,980	438,042	314,666			
» 989,688					
TRANSITION TO FRS102 COMPANY			=	TRANSITION TO FRS102 COMPANY	
DESCRIPTION The company did not present financ				DESCRIPTION The company did not present financ	
» ial statements for previous periods.				» ial statements for previous periods.	
			<>		
» Page 283					
		ROI FR			
» S 102 Test					
		tradin			
» g as FRS102					
Notes to the Financial Statements for					
» the Financial Year Ended 30 June 2024					
Balance Sheet at 1 July 2022				Balance Sheet at 1 January 2023	
			=		
		As origi	<>		
» nally					
		repo			
» rted Reclassification Remeasurement					
» As restated					
		Note			
» €	€	€			
» €					
Fixed assets				» As	
Intangible assets		6			
» ,453	2,342	2,342 11,			
» 137					
Tangible assets		23			
» ,423	2,342	34,534 60,			
» 299					

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(continued)

Investment property		3
» ,432	3,454	2,342 9,
» 228		
Investments		3
» ,433	2,342	34,534 40,
» 309		
Other financial assets		2
» ,342	34,534	2,342 39,
» 218		
		39
» ,083	45,014	76,094 160
» ,191		
Current assets		
Stocks		3
» ,453	2,342	23,423 29,
» 218		
Debtors		2
» ,342	4,353	2,323 9,
» 018		
Current investments		3
» ,453	2,342	23,423 29,
» 218		
Other financial assets		2
» ,342	34,534	4,334 41,
» 210		
Cash at bank and in hand		34
» ,534	2,342	34,534 71,
» 410		
		46
» ,124	45,913	88,037 180
» ,074		
Creditors: Amounts falling due within one year		23
» ,423	3,453	2,342 29,
» 218		
Net current assets		69
» ,547	49,366	90,379 209
» ,292		
Total assets less current liabilities		108
» ,630	94,380	166,473 369
» ,483		
Creditors: Amounts falling due after more than one year		2
» ,342	2,423	2,342 7,
» 107		
Provisions for liabilities		2
» ,342	43,543	34,534 80,
» 419		
Net assets excluding pension asset/(liability)		113
» ,314	140,346	203,349 457

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(continued)

<p>» ,009</p> <p>Pension asset 34</p> <p>» ,534 2,342 2,342 39,</p> <p>» 218</p> <p>Net assets 147</p> <p>» ,848 142,688 205,691 496</p> <p>» ,227</p> <p>» Page 284</p> <p>ROI F</p> <p>» RS 102 Test</p> <p>tradi</p> <p>» ng as FRS102</p> <p>Notes to the Financial Statements for th</p> <p>» e Financial Year Ended 30 June 2024</p> <p>As orig</p> <p>» inally</p> <p>rep</p> <p>» orted Reclassification Remeasurement</p> <p>» As restated</p> <p>Note</p> <p>» € € €</p> <p>» €</p>		
<p>Capital and reserves</p> <p>Called up share capital</p> <p>» 2,342 34,534 43,534 80</p> <p>» ,410</p> <p>Share premium reserve</p> <p>» 3,453 2,423 4,353 10</p> <p>» ,229</p> <p>Capital redemption reserve</p> <p>» 2,423 34,534 2,342 39</p> <p>» ,299</p> <p>Revaluation reserve</p> <p>» 3,453 23,423 2,423 29</p> <p>» ,299</p> <p>Other reserves 2</p> <p>» 3,423 2,342 24,234 49</p> <p>» ,999</p> <p>Profit and loss account 2</p> <p>» 3,423 34,534 3,453 61</p> <p>» ,410</p>	<p>=</p> <p>+ -</p>	<p>Capital and reserves</p>
<p>Shareholders' funds 5</p> <p>» 8,517 131,790 80,339 27</p> <p>» 0,646</p>	<p>=</p> <p><></p>	<p>Shareholders' funds/(deficit)</p> <p>» - - -</p> <p>» -</p>
<p>» Page 285</p> <p>ROI F</p> <p>» RS 102 Test</p>	<p>=</p> <p><></p>	<p>» Page 177</p> <p>ROI FRS</p> <p>» 102 Test</p>

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	=	
» ng as FRS102 trading	<>	» as FRS102 trading
	=	
Notes to the Financial Statements for » the Financial Year Ended 30 June 2024	<>	Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024
	=	
Balance Sheet at 30 June 2023	<>	Balance Sheet at 31 December 2023
	=	
» inally As orig	<>	
» orted Reclassification Remeasurement rep		
» As restated		
» Note		
» € € €		
» €		
Fixed assets		
Intangible assets		
» 2,342 3,453 3,234 9		
» ,029		
Tangible assets		
» 3,453 3,454 2,342 9		
» ,249		
Investment property		
» 2,323 3,423 34,534 40		
» ,280		
Investments		
» 3,434 3,454 23,423 30		
» ,311		
Other financial assets		
» 3,423 23,423 34,543 61		
» ,389		
		1
» 4,975 37,207 98,076 15		
» 0,258		
Current assets		
Stocks		2
» 3,423 3,453 23,234 50		
» ,110		
Debtors		
» 4,334 54,654 34,534 93		
» ,522		
Current investments		3
» 4,534 3,450 53,450 91		
» ,434		
Other financial assets		2
» 3,423 23,423 3,453 50		
» ,299		
Cash at bank and in hand		

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» 4,353	43,534	2,323	50	
» ,210				
			9	
» 0,067	128,514	116,994	33	
» 5,575				
Creditors: Amounts falling due within one year				3
» 4,534	2,323	34,534	71	
» ,391				
Net current assets				12
» 4,601	130,837	151,528	40	
» 6,966				
Total assets less current liabilities				13
» 9,576	168,044	249,604	55	
» 7,224				
Creditors: Amounts falling due after more than one year				
» 2,323	3,453	23,423	29	
» ,199				
Provisions for liabilities				
» 2,342	2,342	5,555	10	
» ,239				
Net assets excluding pension asset/(liability)				14
» 4,241	173,839	278,582	59	
» 6,662				
Pension asset				
» 4,353	3,434	4,353	12	
» ,140				
Net assets				14
» 8,594	177,273	282,935	60	
» 8,802				
» Page 286				
				ROI F
» RS 102 Test				
				tradi
» ng as FRS102				
Notes to the Financial Statements for th				
» e Financial Year Ended 30 June 2024				
				As orig
» inally				or
				re
» orted Reclassification Remeasurement				As r
» As restated				
				Note
» €	€	€	€	
» €				
Capital and reserves				=
Called up share capital				2 +- Capital and reserves

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» 3,423 4,353 2,342 30		
» ,118		
Share premium reserve		
» 3,453 2,342 3,453 9		
» ,248		
Capital redemption reserve		
» 3,423 2,342 2,342 28		
» ,107		
Revaluation reserve		
» 4,534 34,534 34,534 10		
» 3,602		
Other reserves		
» 4,534 2,342 3,453 40		
» ,329		
Profit and loss account		
» 2,342 2,342 23,423 28		
» ,107		
	=	
Shareholders' funds 12	<>	Shareholders' funds/(deficit)
» 1,709 48,255 69,547 23		» - - - -
» 9,511		
	=	
» Page 287	<>	» ge 178 Pa
» OI FRS 102 Test R	=	» OI FRS 102 Test R
» rading as FRS102 t		» rading as FRS102 t
Notes to the Financial Statements fo	<>	Notes to the Financial Statements for the F
» r the Financial Year Ended 30 June 2024		» inancial Year Ended 31 December 2024
	=	
Profit and Loss Account for the year ended 30	<>	Profit and Loss Account for the year ended 31
» June 2023		» December 2023
	=	
» originally As	<>	» As
» reported Reclassification Remeasurement		» originally
» As restated		» reported ReclassificationRemeasurement
» Note		» As restated
» € €		» Note
» € €		» € € € €
	=	
Turnover	<>	Turnover
» 34,534 2,323 2,34		» - - -
» 2 39,199		» -
	=	
Cost of sales	<>	Operating profit/(loss)
» 3,453 34,534 34,53		» - - -
» 4 72,521		» -

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	=	
Gross profit	<>	
» 37,987 36,857 36,87		
» 6 111,720		
Distribution costs		
» 2,342 2,342 2,34		
» 2 7,026		
Administrative expenses		
» 34,534 3,453 3,21		
» 1 41,198		
Other operating income		
» 2,342 2,342 23,42		
» 3 28,107		
Operating profit		
» 77,205 44,994 65,85		
» 2 188,051		
Gain on financial assets at fair value through profit and loss		
» 3,453 43,534 43,53		
» 0 90,517		
Net gain on financial liabilities at fair value through profit and loss		
» 345,342 4,350 5,34		
» 5 355,037		
Income from shares in group undertakings		
» 3,434 234,234 1,13		
» 2 238,800		
Income from participating interests		
» 234,243 32,121 23,42		
» 3 289,787		
Income from other fixed asset investments		
» 23,234 3,434 34,53		
» 4 61,202		
Other interest receivable and similar income		
» 23,423 3,453 2,34		
» 2 29,218		
Amounts written off investments		
» 2,342 2,342 34,53		
» 4 39,218		
Interest payable and similar expenses		
» 2,342 2,323 3,45		
» 3 8,118		
	=	

Profit/(loss) before tax

» - - -

» -

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» 637,813 325,791 148,29	<>	Profit/(loss) for the financial year
» 3 1,111,897		» - - -
	=	
Profit before tax	<>	
» 715,018 370,785 214,14		
» 5 1,299,948		
Tax on Profit		
» 34,534 3,434 4,34		
» 3 42,311		
Profit for the financial year		
» 749,552 374,219 218,48		
» 8 1,342,259		
» Page 288		» Page 179
» OI FRS 102 Test R		ROI FRS 102
	=	
» rading as FRS102 t	<>	trading as
		» FRS102
	=	
iXBRL Detailed Profit and Loss Account	<>	iXBRL Detailed Profit and Loss Account for
» for the Year Ended 30 June 2024		» the Year Ended 31 December 2024
	=	
»	<>	» 2024
» 2024 2023		» 2023
»		»
» € €		» € €
	=	
Cost of sales		Cost of sales
Distribution costs		Distribution costs
Administrative expenses		Administrative expenses
Other operating income		Other operating income
Other items		Other items
There is a difference between the values assigne	<>	There is a difference between the values assigne
» ned to Turnover within the primary statement		» ned to Turnover within the primary statement
» s (€600,000) and the		» s (€600,000) and
iXBRL tagged detailed profit and loss (-).		the iXBRL tagged detailed profit and loss (-).
	=	
There is a difference between the values assigne	<>	There is a difference between the values assigne
» ned to Gross Profit within the primary state		» ned to Gross Profit within the primary state
» ments (€600,000) and the		» ments (€600,000) and
iXBRL tagged detailed profit and loss (-).		the iXBRL tagged detailed profit and loss (-).
	=	
There is a difference between the values assigne		There is a difference between the values assigne
» ned to Other Operating Income within the pri		» ned to Other Operating Income within the pri
» mary statements		» mary statements
(-€83,361) and the iXBRL tagged detailed profi		(-€83,361) and the iXBRL tagged detailed profi
» t and loss (-).		» t and loss (-).
There is a difference between the values assigne		There is a difference between the values assigne

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» ned to Government Grant Income within the pr » imary statements (-€11,415) and the iXBRL tagged detailed profi » t and loss (-). There is a difference between the values assign » ned to Profit or Loss Before Tax within the » primary statements (€595,539) and the iXBRL tagged detailed profi » t and loss (-).		» ned to Government Grant Income within the pr » imary statements (-€11,415) and the iXBRL tagged detailed profi » t and loss (-). There is a difference between the values assign » ned to Profit or Loss Before Tax within the » primary statements (€595,539) and the iXBRL tagged detailed profi » t and loss (-).
» This page does not form » part of the statutory financial statements. » Page 289 » ROI FRS 102 Test	<>	» This page does not form » part of the statutory financial statements. » Page 180 » ROI FRS 102 Test
	=	
» trading as FRS102	<>	» trading as FRS102
	=	
» iXBRL Detailed Profit and Loss Account » for the Year Ended 30 June 2024	<>	» iXBRL Detailed Profit and Loss Account for » the Year Ended 31 December 2024
	=	
» 2024 2023 » € €	<>	» 2024 2023 » € €
	=	
There is a difference between the values assign » ned to Turnover within the primary statement » s (€600,000) and the iXBRL tagged detailed profit and loss (-).	<>	There is a difference between the values assign » ned to Turnover within the primary statement » s (€600,000) and the iXBRL tagged detailed profit and loss (-).
There is a difference between the values assign » ned to Other Operating Income within the pri » mary statements (-€83,361) and the iXBRL tagged detailed profi » t and loss (-). There is a difference between the values assign » ned to Government Grant Income within the pr » imary statements (-€11,415) and the iXBRL tagged detailed profi » t and loss (-). There is a difference between the values assign » ned to Profit or Loss Before Tax within the » primary statements (€595,539) and the iXBRL tagged detailed profi » t and loss (-).	=	There is a difference between the values assign » ned to Other Operating Income within the pri » mary statements (-€83,361) and the iXBRL tagged detailed profi » t and loss (-). There is a difference between the values assign » ned to Government Grant Income within the pr » imary statements (-€11,415) and the iXBRL tagged detailed profi » t and loss (-). There is a difference between the values assign » ned to Profit or Loss Before Tax within the » primary statements (€595,539) and the iXBRL tagged detailed profi » t and loss (-).
» This page does not form p » art of the statutory financial statements.	<>	» This page does not form par » t of the statutory financial statements.

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