

FINANCIAL PERIOD DATA REFRESH REQUIRED  
Select the Refresh button on the Summary or Disclosure tab

Registration number: 123456a

# ROI FRS 102 Test

trading as FRS102

Annual Report and Consolidated Financial Statements

for the Financial Year Ended 30 June 2025

AUDIT AUDITOR  
AUDITOR  
ADDRESS 1  
ADDRESS 2  
ADDRESS 3  
CITY  
REGION  
POST CODE 123

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#### **Contents**

Company Information	1
Directors' Report	2 to 10
Independent Auditor's Report	11 to 15
Consolidated Profit and Loss Account	16 to 21
Consolidated Profit and Loss Account and Statement of Retained Earnings	22 to 23
Consolidated Statement of Comprehensive Income	24
Consolidated Balance Sheet	25 to 30
Company Balance Sheet	31 to 36
Consolidated Statement of Changes in Equity	37 to 53
Company Statement of Changes in Equity	54 to 68
Consolidated Statement of Cash Flows	69 to 72
Company Statement of Cash Flows	73 to 76
Notes to the Financial Statements	77 to 273
Non-Statutory Pages	274 to 275
iXBRL Detailed Profit and Loss Account	274

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Company Information	1
Directors' Report	2 to 10
Independent Auditor's Report	11 to 15
Consolidated Profit and Loss Account	16 to 21
Consolidated Profit and Loss Account and Statement of Retained Earnings	22 to 23
Consolidated Statement of Comprehensive Income	24
Consolidated Balance Sheet	25 to 30
Company Balance Sheet	31 to 36
Consolidated Statement of Changes in Equity	37 to 53
Company Statement of Changes in Equity	54 to 68
Consolidated Statement of Cash Flows	69 to 72
Company Statement of Cash Flows	73 to 76
Notes to the Financial Statements	77 to 273
Non-Statutory Pages	274 to 275
iXBRL Detailed Profit and Loss Account	274

## ROI FRS 102 Test

trading as FRS102

### Company Information

<b>Chairman</b>	CHARIMAN TEST
<b>Chief executive</b>	<a href="#">Chief executive</a>
<b>Directors</b>	CHARIMAN TEST SEC AND DIRECTOR A B
<b>Company secretary</b>	SECRETARY TEST SEC AND DIRECTOR A B
<b>Registered office</b>	2ND FLOOR THE SENATE ABC GARDENS CITY 1 REGION 1 IRELAND EX1 1UG
<b>Taxhead number</b>	TAXHEAD 123!
<b>Solicitors</b>	SOLICITOR ADDRESS 1 ADDRESS 2 ADDRESS 3 CITY REGION POST CODE 123
<b>Bankers</b>	BANK BRANCH ADDRESS ADDRESS2 TEST CITY DEVON EX2 9AX
<b>Auditors</b>	AUDIT AUDITOR AUDITOR ADDRESS 1 ADDRESS 2 ADDRESS 3 CITY REGION POST CODE 123

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trading as FRS102

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<b>Auditors</b>	AUDIT AUDITOR AUDITOR ADDRESS 1 ADDRESS 2 ADDRESS 3 CITY REGION POST CODE 123

## ROI FRS 102 Test

### trading as FRS102

## Directors' Report for the Financial Year Ended 30 June 2025

The directors present their report and the consolidated financial statements for the year ended 30 June 2025.

### Incorporation

[Click here to enter data](#)

The company was incorporated on 4 September 2014 and commenced trading on 18 September 2014

### Change of company name

[Click here to enter data](#)

The company changed its name from former company name to ROI FRS 102 Test effective from 14 July 2020.

NAME CHANGE BECAUSE OF MERGER.

### Principal activity

[Click here to enter data](#)

The principal activity of the company is PRINCIPAL ACTIVITY

Avoid sugary drinks and snacks

Tooth decay is caused by consuming too many sugary foods and drinks too often, says Public Health England.

"Unless this lifestyle issue is addressed, there is a much higher risk of further tooth decay in permanent adult teeth and throughout later life," it warns.

Try to keep foods and drinks containing sugar to mealtimes only, says the British Nutrition Foundation.

"The more often your toddler has sugary foods or drinks, the more likely they are to get tooth decay (dentists recommend that children should have sugar-containing foods and drinks no more than four times a day)."

It says foods containing sugar, including sweets, jam, cakes, biscuits, puddings and ice-cream, should not be given too often and should be kept to mealtimes only.

"Dried fruit can also be damaging to teeth so again try to give it at mealtimes rather than inbetween meals."

And NHS Choices suggests offering snacks such as fruit and raw vegetables, including tangerines, bananas, pieces of cucumber or carrot sticks. Other good snacks include toast, rice cakes and plain popcorn, it says.

"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 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 for babies, and the best drinks for young children aged one to two are full-fat milk and water and from two years old, semi-skimmed milk and water as long as they are a good eater."

Do not add sugar to weaning foods or drinks, the health body adds.

## ROI FRS 102 Test

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## ROI FRS 102 Test

### trading as FRS102

## Directors' Report for the Financial Year Ended 30 June 2025

### Directors of the group

[Click here to enter data](#)

The directors, who held office at any time during the financial year, were as follows:

CHARIMAN TEST - Chairman

SEC AND DIRECTOR A B - Company secretary and director

### Results and dividends

[Click here to enter data](#)

The results of the year's trading, the financial position of the group and the transfer to reserves are shown in the annexed financial statements.

The group's profit for the year, before taxation, amounted to €595,539 (2024 - €992,565).

The directors recommend a final dividend of €1,235.00 (2024 - €1,236.00) per share which amounts to a total payment of €1,237.00 (2024 - €1,238.00) for the shares in issue. This dividend has not been accrued in the balance sheet. An interim dividend of €1,233 (2024 - €1,234) per share, was paid in the year.

### 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 tooth 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 tooth brushing until they are seven or eight years old. Brush children's teeth twice daily, including just before bed, using a fluoride toothpaste. From the age of three, use only a pea-sized amount 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.

*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 performance indicators during the year were as follows:

[Click here to enter data](#)

Financial KPIs	Unit	2025	2024
KPI	1	2.00	3.00

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[Click here to enter data](#)

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## ROI FRS 102 Test

### trading as FRS102

## Directors' Report for the Financial Year Ended 30 June 2025

### 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."

### 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...

*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 mouth as if it wants to censor the words that her lips keep forming. "Tomber dans la misere" (falling into misery), is the phrase she whispers most and 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 down to her bulging shopping caddy. "It's enough for my family's dinner," she says, "but not enough for two meals a day."

## ROI FRS 102 Test

### trading as FRS102

## Directors' Report for the Financial Year Ended 31 December 2025

### NON FINANCIAL KPIs

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## ROI FRS 102 Test

### trading as FRS102

## Directors' Report for the Financial Year Ended 30 June 2025

### *Price risk, credit risk, liquidity risk and cash 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 food distribution centre for the city's chronically poor. It reminds me of the sort of indoor market you find in the less salubrious quarters of former Soviet states - mountains of unbranded pasta and rice piled on tables, misshapen, anaemic-looking vegetables wilting in crates, biscuits and chocolate wrapped in such bland, stark white paper, 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 stuffing them quickly into a pram hood or caddy. Despite the animated cheerfulness of the staff, I notice not one of the customers meets their eye as they take 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 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 can hardly manage it."

Milly is fighting poverty with a fierce, indignant energy. A bilingual secretary from Cameroon, she is immaculately dressed and has the practised deportment of a society debutante.

In the drop-in centre where I meet her, she looks 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 homeless and last night she slept on a veranda.

Milly is facing deportation. She came here legally 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 is homesick but is terrified to return to Cameroon empty-handed. I ask her if her family know she's homeless and she throws her hands up in the air and rolls her eyes in horror.

"It would kill them," she tells me. "They would drop down dead with shame."

### **Employment of disabled persons**

[Click here to enter data](#)

#### POLICY FOR THE EMPLOYMENT OF DISABLED PERSONS

### **Employee involvement**

[Click here to enter data](#)

#### DESCRIPTION OF EMPLOYEE INVOLVEMENT

## ROI FRS 102 Test

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## Directors' Report for the Financial Year Ended 31 December 2025

### *Price risk, credit risk, liquidity risk and cash flow risk*

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#### PRICE RISK, CREDIT RISK AND CASH FLOW RISK

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## ROI FRS 102 Test

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## Directors' Report for the Financial Year Ended 30 June 2025

### 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 Orwell, Modi is a plongeur, a washer-upper in a big restaurant and he works six days a week, 12 hours a day cleaning pots and pans.

When we talk in the bar of a neighbouring restaurant, his head keeps drooping onto his folded arms and it seems to be such an effort for him to articulate his words that he either slurs them all together in a gluey, glottal jumble, or shoots out small phrases in tiny bursts of energy that fizzle out before the last word has been formed.

Orwell complained that when working as a plongeur he felt as if his back were broken and his head "filled with hot cinders". Modi agrees that he aches all over and at the end of the day he cannot feel his feet.

Because rent in Paris is too expensive, he lives an hour's train ride outside the city. Although after midnight the trains are slower so it takes two hours for Modi to get home. He gets up at 0700 and gets to bed at 0200. Most plongeurs in Paris these days are either Pakistani or West African. I stop asking myself why 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".

"The last time I had a night out," he says flicking through a virtual diary in his brain, "was... last year."

Madame Jolivet can have as many nights out with friends as she wants to - her problem is she's not allowed to have any nights in with them.

### Social and community issues

[Click here to enter data](#)

#### SOCIAL AND COMMUNITY ISSUES

What we can say for certain is that here are our 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 photographers rather than everyone. This was to change, and the introduction of Kodak'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 event before 1914.

### Future developments

[Click here to enter data](#)

#### LIKELY FUTURE DEVELOPMENTS

### Research and development

[Click here to enter data](#)

#### RESEARCH AND DEVELOPMENT

### Branches outside the State

[Click here to enter data](#)

#### BRANCHES OUTSIDE IRELAND

## ROI FRS 102 Test

### trading as FRS102

#### Directors' Report for the Financial Year Ended 31 December 2025

##### Environmental matters

[Click here to enter data](#)

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##### RESEARCH AND DEVELOPMENT

##### Branches outside the State

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##### BRANCHES OUTSIDE IRELAND

## ROI FRS 102 Test

### trading as FRS102

## Directors' Report for the Financial Year Ended 30 June 2025

### Important adjusting events after the financial period

[Click here to enter data](#)

ADJUSTING EVENTS AFTER THE REPORTING PERIOD

### Important-non adjusting events after the financial period

[Click here to enter data](#)

NON ADJUSTING EVENTS AFTER THE REPORTING PERIOD

### Going concern

[Click here to enter data](#)

GOING CONCERN STATEMENT

What should the stylish woman be wearing this September? The answer, according to the fashion magazines, is red. "Sanguineous shades hold a lethal fascination this season," writes Vogue magazine. "More dazzling than deadly, these reds are healthy, warm and vibrant, proving fashion's heart beats strong and sure."

### Political donations

[Click here to enter data](#)

During the year the group made political donations of €. Individual donations to EU political parties were:

	€
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](#)

Officer	At start of year €	Bought €	Sold €	At end of year €
CHARIMAN TEST	45,341	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

### Placings

[Click here to enter data](#)

PLACINGS TEST

## ROI FRS 102 Test

### trading as FRS102

#### Directors' Report for the Financial Year Ended 31 December 2025

##### Important adjusting events after the financial period

[Click here to enter data](#)

ADJUSTING EVENTS AFTER THE REPORTING PERIOD

##### Important-non adjusting events after the financial period

[Click here to enter data](#)

NON ADJUSTING EVENTS AFTER THE REPORTING PERIOD

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OFFICERS INTERESTS

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CONTRACTS WITH CONTROLLING SHAREHOLDERS TEST

##### Placings

[Click here to enter data](#)

PLACINGS TEST

## ROI FRS 102 Test

### trading as FRS102

#### Directors' Report for the Financial Year Ended 30 June 2025

##### Purchase of own shares

[Click here to enter data](#)

During the year the company purchased 10 of its 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 Purchase. The maximum percentage of called 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 nominal value of €234,567. The proceeds of the disposal amounted to €12,349 and represent 5% of that class of share.

The maximum number of its own shares held by the company during the year was 20 having a maximum aggregate nominal value of €234,234.

##### Declaration of material interest in transactions

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 accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company accounting records are maintained at the company registered office at:

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 relevant obligations; and

We confirm that the following matters have been done under section 225(2) in fulfilling its 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;
- putting in place appropriate arrangements or structures (that, in our opinion) are, designed to secure material compliance with the group's relevant obligations; and
- conducting a review during the financial year of any arrangements or structures that have been put in place.

##### 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:

- there is no relevant audit information of which the group's auditors are unaware; and
- 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.

## ROI FRS 102 Test

### trading as FRS102

#### Directors' Report for the Financial Year Ended 31 December 2025

##### Purchase of own shares

[Click here to enter data](#)

During the year the company purchased 10 of its 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 Purchase. The maximum percentage of called 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 nominal value of €234,567. The proceeds of the disposal amounted to €12,349 and represent 5% of that class of share.

The maximum number of its own shares held by the company during the year was 20 having a maximum aggregate nominal value of €234,234.

##### Declaration of material interest in transactions

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 accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company accounting records are maintained at the company registered office at:

2ND FLOOR

THE SENATE

ABC GARDENS

CITY 1

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##### Audit committee statement

[Click here to enter data](#)

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## ROI FRS 102 Test

### trading as FRS102

## Directors' Report for the Financial Year Ended 30 June 2025

### Reappointment of auditors

[Click here to enter data](#)

The independent auditors, AUDIT AUDITOR are willing to accept re-appointment in accordance with Section 383(2) of the Companies Act 2014.

### Directors' Responsibility Statement

The directors acknowledge their responsibilities for preparing the Directors' Report and financial statements in accordance with applicable law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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.

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

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

The directors are responsible for ensuring that the 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.

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.

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

## ROI FRS 102 Test

### trading as FRS102

## Directors' Report for the Financial Year Ended 31 December 2025

### Reappointment of auditors

[Click here to enter data](#)

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- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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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

**ROI FRS 102 Test**

**trading as FRS102**

**Directors' Report for the Financial Year Ended 30 June 2025**

.....  
SECRETARY TEST  
Company secretary

.....  
SEC AND DIRECTOR A B  
Company secretary and director

Draft

**ROI FRS 102 Test**

**trading as FRS102**

**Directors' Report for the Financial Year Ended 31 December 2025**

.....  
SECRETARY TEST  
Company secretary

.....  
SEC AND DIRECTOR A B  
Company secretary and director

Draft

## ROI FRS 102 Test

### trading as FRS102

#### Independent Auditor's Report to the Members 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 'group') for the year ended 30 June 2025, 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:

- give a true and fair view of the state of the group's and the parent company's affairs as at 30 June 2025 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
- 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

##### Basis for disclaimer of opinion on financial statements

[Click here to enter data](#)

##### DISCLAIMER

Belgians who drive a bit over the speed limit, forget to buckle their seat belts or park illegally can breathe easier this week as police turn a blind eye.

##### Disclaimer on view given by the financial statements

Because of the possible effect to the financial statements of the above we are unable to form an opinion as to whether the financial statements:

- give a true and fair view of the state of the group's and the parent company's affairs as at 30 June 2025 and of the group's 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
- have been prepared in accordance with the requirements of the Companies Act 2014.

##### Basis for adverse opinion on financial statements

[Click here to enter data](#)

##### ADVERSE OPINION

## ROI FRS 102 Test

### trading as FRS102

## Independent Auditor's Report to the Members 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 'group') for the year ended 31 December 2025, 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:

- give a true and fair view of the state of the group's and the parent company's affairs as at 31 December 2025 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
- 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

### Basis for disclaimer of opinion on financial statements

[Click here to enter data](#)

### DISCLAIMER

Belgians who drive a bit over the speed limit, forget to buckle their seat belts or park illegally can breathe easier this week as police turn a blind eye.

### Disclaimer on view given by the financial statements

Because of the possible effect to the financial statements of the above we are unable to form an opinion as to whether the financial statements:

- give a true and fair view of the state of the group's and the parent company's affairs as at 31 December 2025 and of the group's 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
- have been prepared in accordance with the requirements of the Companies Act 2014.

### Basis for adverse opinion on financial statements

[Click here to enter data](#)

### ADVERSE OPINION

## ROI FRS 102 Test

### trading as FRS102

#### Independent Auditor's Report to the 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:

- do not give a true and fair view of the state of the group's and the parent company's affairs as at 30 June 2025 and of the group's profit for the year then ended; and
- have not been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable 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 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.

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.

The issue was fundamentally who should be allowed to flaunt their disposable wealth. Red was by far the most expensive of dyes, and velvet the costliest of cloths. Red cloth in this period was dyed using four main dyestuffs - madder, kermes, cochineal and lichen dyes. Of 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

## ROI FRS 102 Test

### trading as FRS102

#### Independent Auditor's Report to the 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:

- do not give a true and fair view of the state of the group's and the parent company's affairs as at **31 December** 2025 and of the group's profit for the year then ended; and
- have not been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable 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 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.

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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.

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##### 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

## **ROI FRS 102 Test**

### **trading as FRS102**

#### **Independent Auditor's Report to the Members of ROI FRS 102 Test**

##### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

##### **Conclusions relating to going concern**

[Click here to enter data](#)

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or the company'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.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

[Click here to enter data](#)

Advice from Public Health England is to:

##### **Other information**

[Click here to enter data](#)

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **ROI FRS 102 Test**

### **trading as FRS102**

## **Independent Auditor's Report to the Members of ROI FRS 102 Test**

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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[Click here to enter data](#)

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We have nothing to report in this regard.

## ROI FRS 102 Test

### trading as FRS102

#### Independent Auditor's Report to the Members of ROI FRS 102 Test

##### Opinion on other matter prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with the requirements of the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the group were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

##### Matters on which we are required to report by exception

[Click here to enter data](#)

Except for the matter described in the Basis for 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 to report to you, if, in our opinion, the disclosures of directors' remuneration and transactions specified by section 305 to 312 of that Act have not been made. We have nothing to report in this regard.

[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 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

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 at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](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.

## ROI FRS 102 Test

### trading as FRS102

#### Independent Auditor's Report to the Members of ROI FRS 102 Test

##### Opinion on other matter prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with the requirements of the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the group were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

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[Click here to enter data](#)

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## **ROI FRS 102 Test**

**trading as FRS102**

### **Independent Auditor's Report to the Members of ROI FRS 102 Test**

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

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have 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

## **ROI FRS 102 Test**

**trading as FRS102**

### **Independent Auditor's Report to the Members of ROI FRS 102 Test**

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[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

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Profit and Loss Account for the Financial Year Ended 30 June 2025

	Note	Total 2024 €	Total 2025 €
Turnover	3	600,000	1,000,000
Gross profit		600,000	1,000,000
Administrative expenses		(328,161)	(546,935)
Other operating income	4	(94,776)	(157,960)
Operating profit	6	177,063	295,105
Loss on financial assets at fair value through profit and loss		(11,820)	(19,700)
Net loss on financial liabilities at fair value through profit and loss		(13,704)	(22,840)
Income from shares in group undertakings		4,728	7,880
Income from participating interests		642	1,070
Income from other fixed asset investments		630	1,050
Other interest receivable and similar income		39,000	65,000
Amounts written off investments		(1,938)	(3,230)
Interest payable and similar expenses		(13,062)	(21,770)
Profit before tax		4,476	7,460
		181,539	302,565

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Profit and Loss Account for the Financial Year Ended 31 December 2025

	Note	Total 2025 €	Total 2024 €
Turnover	3	600,000	1,000,000
Gross profit		600,000	1,000,000
Administrative expenses		(328,161)	(546,935)
Other operating income	4	(94,776)	(157,960)
Operating profit	6	177,063	295,105
Loss on financial assets at fair value through profit and loss		(11,820)	(19,700)
Net loss on financial liabilities at fair value through profit and loss		(13,704)	(22,840)
Income from shares in group undertakings		4,728	7,880
Income from participating interests		642	1,070
Income from other fixed asset investments		630	1,050
Other interest receivable and similar income		39,000	65,000
Amounts written off investments		(1,938)	(3,230)
Interest payable and similar expenses		(13,062)	(21,770)
Profit before tax		4,476	7,460
		181,539	302,565

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Profit and Loss Account for the Financial Year Ended 30 June 2025

	Note	Total 2024 €	Total 2023 €
Tax on profit	13	(295,539)	(492,565)
Loss for the financial year		(114,000)	(190,000)
Out of balance to Profit category		(414,000)	(690,000)

[Click here to enter data](#)

	Note	Continuing operations 2024 €	Discontinued operations 2024 €	Total 2024 €	Continuing operations 2023 €	Discontinued operations 2023 €	Total 2023 €
Turnover	3	645,645	(45,645)	600,000	1,006,454	(6,454)	1,000,000
Cost of sales		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)	(234,324)	(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)	(234,324)	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)	(780,780)	(4,324)	(8,888)	(13,212)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Profit and Loss Account for the Financial Year Ended 31 December 2025

	Note	Total 2025 €	Total 2024 €
Tax on profit	13	(295,539)	(492,565)
Loss for the financial year		(114,000)	(190,000)
Out of balance to Profit category		(414,000)	(690,000)

[Click here to enter data](#)

	Note	Continuing operations 2025 €	Discontinued operations 2025 €	Total 2025 €	Continuing operations 2024 €	Discontinued operations 2024 €	Total 2024 €
Turnover	3	645,645	(45,645)	600,000	1,006,454	(6,454)	1,000,000
Cost of sales		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)	(234,324)	(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)	(234,324)	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)	(780,780)	(4,324)	(8,888)	(13,212)

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Profit and Loss Account for the Financial Year Ended 30 June 2025

Note	Continuing operations 2024 €	Discontinued operations 2024 €	Total 2024 €	Continuing operations 2023 €	Discontinued operations 2023 €	Total 2023 €
Gain/(loss) on financial assets at fair value through profit and loss	427,775	(435,340)	(7,565)	201,892	(234,324)	(32,432)
Net gain/(loss) on financial liabilities at fair value through profit and loss	299,700	(345,345)	(45,645)	(210,892)	(23,432)	(234,324)
Income from shares in group undertakings	(38,889)	(6,456)	(45,345)	(28,989)	(3,443)	(32,432)
Income from participating interests	(1,022)	(4,654)	(5,676)	42,300	(45,645)	(3,345)
Income from other fixed asset investments	8,919	(54,564)	(45,645)	310,811	(345,345)	(34,534)
Other interest receivable and similar income	(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 accounted investees	567,567	(567,567)	-	4,545	(4,545)	-
Profit/(loss) before tax	1,631,059	(3,039,137)	(1,408,078)	681,074	(1,388,208)	(707,134)
Tax on profit	13 249,945	(545,645)	(295,700)	(458,166)	(34,534)	(492,700)
Profit/(loss) for the financial year	1,881,004	(3,584,782)	(1,703,778)	222,908	(1,422,742)	(1,199,834)

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Profit and Loss Account for the Financial Year Ended 31 December 2025

Note	Continuing operations 2025 €	Discontinued operations 2025 €	Total 2025 €	Continuing operations 2024 €	Discontinued operations 2024 €	Total 2024 €
Gain/(loss) on financial assets at fair value through profit and loss	427,775	(435,340)	(7,565)	201,892	(234,324)	(32,432)
Net gain/(loss) on financial liabilities at fair value through profit and loss	299,700	(345,345)	(45,645)	(210,892)	(23,432)	(234,324)
Income from shares in group undertakings	(38,889)	(6,456)	(45,345)	(28,989)	(3,443)	(32,432)
Income from participating interests	(1,022)	(4,654)	(5,676)	42,300	(45,645)	(3,345)
Income from other fixed asset investments	8,919	(54,564)	(45,645)	310,811	(345,345)	(34,534)
Other interest receivable and similar income	(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 accounted investees	567,467	(567,567)	(100)	4,345	(4,545)	(200)
Profit/(loss) before tax	1,630,959	(3,039,137)	(1,408,178)	680,874	(1,388,208)	(707,334)
Tax on profit	249,945	(545,645)	(295,700)	(458,166)	(34,534)	(492,700)
Profit/(loss) for the financial year	1,880,904	(3,584,782)	(1,703,878)	222,708	(1,422,742)	(1,200,034)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Profit and Loss Account for the Financial Year Ended 30 June 2025

	Note	Total 2024 €	Total 2025 €
Turnover	3	600,000	1,000,000
Other operating income	4	(94,776)	(157,960)
Employee benefits expense		(24,000)	(40,000)
Other expenses		(120,000)	(200,000)
Other losses	5	(184,161)	(306,935)
Operating profit	6	177,063	295,105
Loss on financial assets at fair value through profit and loss		(11,820)	(19,700)
Net loss on financial liabilities at fair value through profit and loss		(13,704)	(22,840)
Income from shares in group undertakings		4,728	7,880
Income from participating interests		642	1,070
Income from other fixed asset investments		630	1,050
Other interest receivable and similar income		37,194	61,990
Amounts written off investments		(1,938)	(3,230)
Interest payable and similar expenses		(12,807)	(21,345)
		2,925	4,875

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Profit and Loss Account for the Financial Year Ended 31 December 2025

	Note	Total 2025 €	Total 2024 €
Turnover	3	600,000	1,000,000
Other operating income	4	(94,776)	(157,960)
Employee benefits expense		(24,000)	(40,000)
Other expenses		(120,000)	(200,000)
Other losses	5	(184,161)	(306,935)
Operating profit	6	177,063	295,105
Loss on financial assets at fair value through profit and loss		(11,820)	(19,700)
Net loss on financial liabilities at fair value through profit and loss		(13,704)	(22,840)
Income from shares in group undertakings		4,728	7,880
Income from participating interests		642	1,070
Income from other fixed asset investments		630	1,050
Other interest receivable and similar income		37,194	61,990
Amounts written off investments		(1,938)	(3,230)
Interest payable and similar expenses		(12,807)	(21,345)
		2,925	4,875

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Profit and Loss Account for the Financial Year Ended 30 June 2025

	Note	Total 2024 €	Total 2023 €
Profit before tax		179,988	299,980
Tax on profit	13	(295,539)	(492,565)
Loss for the year		(115,551)	(192,585)
Out of balance to Profit category		(415,551)	(692,585)

[Click here to enter data](#)

	Note	Continuing operations 2024 €	Discontinued operations 2024 €	Total 2024 €	Continuing operations 2023 €	Discontinued operations 2023 €	Total 2023 €
Turnover	3	-	-	-	-	-	-
Operating profit/(loss)	6	-	-	-	-	-	-
Net loss on financial liabilities at fair value through profit and loss		-	(12)	(12)	-	(12)	(12)
Loss before tax		-	(12)	(12)	-	(12)	(12)
Loss for the year		-	(12)	(12)	-	(12)	(12)

The above results were derived from continuing operations.

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Profit and Loss Account for the Financial Year Ended 31 December 2025

	Note	Total 2025 €	Total 2024 €
Profit before tax		179,988	299,980
Tax on profit	13	(295,539)	(492,565)
Loss for the year		(115,551)	(192,585)
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[Click here to enter data](#)

	Note	Continuing operations 2025 €	Discontinued operations 2025 €	Total 2025 €	Continuing operations 2024 €	Discontinued operations 2024 €	Total 2024 €
Turnover	3	-	-	-	-	-	-
Operating profit/(loss)	6	-	-	-	-	-	-
Net loss on financial liabilities at fair value through profit and loss		-	(12)	(12)	-	(12)	(12)
Loss before tax		-	(12)	(12)	-	(12)	(12)
Loss for the year		-	(12)	(12)	-	(12)	(12)

The above results were derived from continuing operations.

The notes on pages 77 to 273 form an integral part of these financial statements.

**ROI FRS 102 Test**

**trading as FRS102**

**Consolidated Profit and Loss Account for the Financial Year Ended 30 June 2025**

The group has no recognised gains or losses for the year other than the results above.

The notes on pages 77 to 273 form an integral part of these financial statements.

**ROI FRS 102 Test**

**trading as FRS102**

**Consolidated Profit and Loss Account for the Financial Year Ended 31 December 2025**

The group has no recognised gains or losses for the year other than the results above.

Draft

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Profit and Loss Account and Statement of Retained Earnings for the Financial Year Ended **30 June 2025**

	Note	2024 €	2023 €
Turnover	3	600,000	1,000,000
Administrative expenses		(328,161)	(546,935)
Other operating income	4	(94,776)	(157,960)
Operating profit	6	177,063	295,105
Loss on financial assets at fair value through profit and loss		(11,820)	(19,700)
Net loss on financial liabilities at fair value through profit and loss		(13,704)	(22,840)
Income from shares in group undertakings		4,728	7,880
Income from participating interests		642	1,070
Income from other fixed asset investments		630	1,050
Other interest receivable and similar income	8	39,000	65,000
Amounts written off investments		(1,938)	(3,230)
Interest payable and similar charges	9	(13,062)	(21,770)
		4,476	7,460
Profit before tax		181,539	302,565
Taxation	13	(295,539)	(492,565)
Loss for the financial year		(114,000)	(190,000)
<b>Profit/(loss) attributable to:</b>			
Owners of the company		300,000	500,000
Retained earnings brought forward		-	-
Restatements of retained earnings		(300,000)	(500,000)
Retained earnings carried forward		(414,000)	(690,000)

Profit/Loss at the period end doesn't reconcile to the Profit category

(414,000) (690,000)

	Note	2024 €	2023 €
Turnover	3	600,000	1,000,000
Other operating income	4	(94,776)	(157,960)
Employee benefits expense		(24,000)	(40,000)
Other expenses		(120,000)	(200,000)
Other losses	5	(184,161)	(306,935)
Operating profit	6	177,063	295,105

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Profit and Loss Account and Statement of Retained Earnings for the Financial Year Ended 31 December 2025

	Note	2025 €	2024 €
Turnover	3	600,000	1,000,000
Administrative expenses		(328,161)	(546,935)
Other operating income	4	(94,776)	(157,960)
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Amounts written off investments		(1,938)	(3,230)
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		4,476	7,460
Profit before tax		181,539	302,565
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Retained earnings carried forward		(414,000)	(690,000)

Profit/Loss at the period end doesn't reconcile to the Profit category

(414,000) (690,000)

	Note	2025 €	2024 €
Turnover	3	600,000	1,000,000
Other operating income	4	(94,776)	(157,960)
Employee benefits expense		(24,000)	(40,000)
Other expenses		(120,000)	(200,000)
Other losses	5	(184,161)	(306,935)
Operating profit	6	177,063	295,105

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Profit and Loss Account and Statement of Retained Earnings for the Financial Year Ended 30 June 2025

	Note	2024 €	2023 €
Loss on financial assets at fair value through profit and loss account		(11,820)	(19,700)
Net loss on financial liabilities at fair value through profit and loss account		(13,704)	(22,840)
Income from shares in group undertakings		4,728	7,880
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Amounts written off investments		(1,938)	(3,230)
Interest payable and similar charges	9	(13,062)	(21,770)
		<u>4,476</u>	<u>7,460</u>
Profit before tax		181,539	302,565
Taxation	13	(295,539)	(492,565)
Loss for the year		<u>(114,000)</u>	<u>(190,000)</u>
<b>Profit/(loss) attributable to:</b>			
Owners of the company		<u>300,000</u>	<u>500,000</u>
Retained earnings brought forward		-	-
Restatements of retained earnings		<u>(300,000)</u>	<u>(500,000)</u>
Retained earnings carried forward		<u>(414,000)</u>	<u>(690,000)</u>
Profit/Loss at the period end doesn't reconcile to the Profit category		(414,000)	(690,000)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Profit and Loss Account and Statement of Retained Earnings for the Financial Year Ended 31 December 2025

	Note	2025 €	2024 €
Loss on financial assets at fair value through profit and loss account		(11,820)	(19,700)
Net loss on financial liabilities at fair value through profit and loss account		(13,704)	(22,840)
Income from shares in group undertakings		4,728	7,880
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Interest payable and similar charges	9	(13,062)	(21,770)
		<u>4,476</u>	<u>7,460</u>
Profit before tax		181,539	302,565
Taxation	13	(295,539)	(492,565)
Loss for the year		<u>(114,000)</u>	<u>(190,000)</u>
<b>Profit/(loss) attributable to:</b>			
Owners of the company		<u>300,000</u>	<u>500,000</u>
Retained earnings brought forward		-	-
Restatements of retained earnings		<u>(300,000)</u>	<u>(500,000)</u>
Retained earnings carried forward		<u>(414,000)</u>	<u>(690,000)</u>
Profit/Loss at the period end doesn't reconcile to the Profit category		(414,000)	(690,000)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

trading as FRS102

### Consolidated Statement of Comprehensive Income for the Financial Year Ended **30 June 2025**

	Note	2024 €	2023 €
Profit for the year		300,000	500,000
 Total comprehensive income for the year		<u>300,000</u>	<u>500,000</u>
<a href="#">Click here to enter data</a>			
		2024 €	2023 €
Profit for the year		43,456	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 multi-employer defined benefit pension scheme		65,684	678,678
Unrealised gain due to reclassification adjustments 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 comprehensive income		45,645	78,678
Other comprehensive income		67,867	5,645
		<u>1,238,112</u>	<u>3,319,343</u>
Total comprehensive income for the year		<u>1,281,568</u>	<u>3,353,877</u>
<b>Total comprehensive income attributable to:</b>			
Owners of the company		34,534	45,646
Minority interests		67,567	778,956
		<u>102,101</u>	<u>824,602</u>

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

trading as FRS102

### Consolidated Statement of Comprehensive Income for the Financial Year Ended **31 December 2025**

	Note	2025 €	2024 €
Profit for the year		300,000	500,000
 Total comprehensive income for the year		<u>300,000</u>	<u>500,000</u>
 <a href="#">Click here to enter data</a>			
		2025 €	2024 €
Profit for the year		43,456	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 multi-employer defined benefit pension scheme		65,684	678,678
Unrealised gain due to reclassification adjustments 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 comprehensive income		45,645	78,678
Other comprehensive income		67,867	5,645
Further item in other comprehensive income 1		11	11
Further item in other comprehensive income 2		11	11
Further item in other comprehensive income 3		11	11
Further item in other comprehensive income 4		11	11
Further item in other comprehensive income 5		11	11
		<u>1,238,167</u>	<u>3,319,398</u>
 Total comprehensive income for the year		<u>1,281,623</u>	<u>3,353,932</u>
<b>Total comprehensive income attributable to:</b>			
Owners of the company		34,534	45,646
Minority interests		67,567	778,956
		<u>102,101</u>	<u>824,602</u>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

(Registration number: 123456a)

### Consolidated Balance Sheet as at 30 June 2025

	Note	2024 €	2023 €
<b>Fixed assets</b>			
Intangible assets	14	174,000	290,000
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
		<u>2,338,200</u>	<u>3,897,000</u>
<b>Current assets</b>			
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		<u>3,231</u>	<u>5,385</u>
		46,800	78,000
<b>Creditors: Amounts falling due within one year</b>	26	<u>(371,538)</u>	<u>(619,230)</u>
<b>Net current liabilities</b>		<u>(324,738)</u>	<u>(541,230)</u>
<b>Total assets less current liabilities</b>		2,013,462	3,355,770
<b>Creditors: Amounts falling due after more than one year</b>	27	(250,305)	(917,175)
<b>Provisions for liabilities</b>	29	<u>(121,521)</u>	<u>(202,535)</u>
<b>Net assets excluding retirement benefit asset/(liability)</b>		<u>1,641,636</u>	<u>2,236,060</u>
Net retirement benefit liability 1	30	(40,590)	(67,650)
Net retirement benefit liability 2	30	(31,995)	(53,325)
Net retirement benefit liability 3	30	(12,222)	(20,370)
Net retirement benefit liability 4	30	(7,455)	(12,425)
Post-retirement healthcare scheme 1	30	<u>(64,374)</u>	<u>(107,290)</u>
	30	<u>(156,636)</u>	<u>(261,060)</u>
<b>Net assets</b>		<u><u>1,485,000</u></u>	<u><u>1,975,000</u></u>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

(Registration number: 123456a)

### Consolidated Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Intangible assets	14	174,000	290,000
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
		<u>2,338,200</u>	<u>3,897,000</u>
<b>Current assets</b>			
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		<u>3,231</u>	<u>5,385</u>
		46,800	78,000
<b>Creditors: Amounts falling due within one year</b>	26	<u>(371,538)</u>	<u>(619,230)</u>
<b>Net current liabilities</b>		<u>(324,738)</u>	<u>(541,230)</u>
<b>Total assets less current liabilities</b>		2,013,462	3,355,770
<b>Creditors: Amounts falling due after more than one year</b>	27	(250,305)	(917,175)
<b>Provisions for liabilities</b>	29	<u>(121,521)</u>	<u>(202,535)</u>
<b>Net assets excluding retirement benefit asset/(liability)</b>		<u>1,641,636</u>	<u>2,236,060</u>
Net retirement benefit liability 1	30	(40,590)	(67,650)
Net retirement benefit liability 2	30	(31,995)	(53,325)
Net retirement benefit liability 3	30	(12,222)	(20,370)
Net retirement benefit liability 4	30	(7,455)	(12,425)
Post-retirement healthcare scheme 1	30	<u>(64,374)</u>	<u>(107,290)</u>
	30	<u>(156,636)</u>	<u>(261,060)</u>
<b>Net assets</b>		<u><u>1,485,000</u></u>	<u><u>1,975,000</u></u>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

(Registration number: 123456a)

## Consolidated Balance Sheet as at 30 June 2025

	Note	2024 €	2023 €
<b>Capital and reserves</b>			
Called-up share capital presented as equity	31	60,000	80,000
Share premium reserve	32	90,000	120,000
Capital contribution reserve		900,000	1,200,000
Revaluation reserve	32	120,000	160,000
Other reserves	32	330,000	440,000
Loss brought forward	32	(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
Statement of financial position is out of balance		(15,000)	(25,000)
	Note	2024 €	2023 €
<b>Fixed assets</b>			
Intangible assets	14	174,000	290,000
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
		2,338,200	3,897,000
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	26	(371,538)	(619,230)
<b>Net current liabilities</b>		(324,738)	(541,230)
<b>Total assets less current liabilities</b>		2,013,462	3,355,770
<b>Creditors: Amounts falling due after more than one year</b>	27	(250,305)	(917,175)
<b>Provisions for liabilities</b>	29	(121,521)	(202,535)
<b>Net assets excluding retirement benefit asset/(liability)</b>		1,641,636	2,236,060

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

(Registration number: 123456a)

## Consolidated Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
<b>Capital and reserves</b>			
Called-up share capital presented as equity	31	60,000	80,000
Share premium reserve	32	90,000	120,000
Capital contribution reserve		900,000	1,200,000
Revaluation reserve	32	120,000	160,000
Other reserves	32	330,000	440,000
Loss brought forward	32	(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
Statement of financial position is out of balance		(15,000)	(25,000)
	Note	2025 €	2024 €
<b>Fixed assets</b>			
Intangible assets	14	174,000	290,000
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
		2,338,200	3,897,000
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	26	(371,538)	(619,230)
<b>Net current liabilities</b>		(324,738)	(541,230)
<b>Total assets less current liabilities</b>		2,013,462	3,355,770
<b>Creditors: Amounts falling due after more than one year</b>	27	(250,305)	(917,175)
<b>Provisions for liabilities</b>	29	(121,521)	(202,535)
<b>Net assets excluding retirement benefit asset/(liability)</b>		1,641,636	2,236,060

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

(Registration number: 123456a)

### Consolidated Balance Sheet as at 30 June 2025

	Note	2024 €	2023 €
Net retirement benefit liability 1	30	(40,590)	(67,650)
Net retirement benefit liability 2	30	(31,995)	(53,325)
Net retirement benefit liability 3	30	(12,222)	(20,370)
Net retirement benefit liability 4	30	(7,455)	(12,425)
Post-retirement healthcare scheme 1	30	(64,374)	(107,290)
	30	(156,636)	(261,060)
<b>Net assets</b>		<b>1,485,000</b>	<b>1,975,000</b>
<b>Capital and reserves</b>			
Called-up share capital presented as equity	31	60,000	80,000
Share premium reserve	32	90,000	120,000
Capital contribution reserve		900,000	1,200,000
Revaluation reserve	32	120,000	160,000
Other reserves	32	330,000	440,000
Loss brought forward	32	(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
Statement of financial position is out of balance		(15,000)	(25,000)
	Note	2024 €	2023 €
<b>Fixed assets</b>			
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

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

(Registration number: 123456a)

## Consolidated Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
Net retirement benefit liability 1	30	(40,590)	(67,650)
Net retirement benefit liability 2	30	(31,995)	(53,325)
Net retirement benefit liability 3	30	(12,222)	(20,370)
Net retirement benefit liability 4	30	(7,455)	(12,425)
Post-retirement healthcare scheme 1	30	(64,374)	(107,290)
	30	(156,636)	(261,060)
<b>Net assets</b>		<b>1,485,000</b>	<b>1,975,000</b>
<b>Capital and reserves</b>			
Called-up share capital presented as equity	31	60,000	80,000
Share premium reserve	32	90,000	120,000
Capital contribution reserve		900,000	1,200,000
Revaluation reserve	32	120,000	160,000
Other reserves	32	330,000	440,000
Loss brought forward	32	(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
Statement of financial position is out of balance		(15,000)	(25,000)
	Note	2025 €	2024 €
<b>Fixed assets</b>			
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

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

(Registration number: 123456a)

### Consolidated Balance Sheet as at 30 June 2025

	Note	2024 €	2023 €
<b>Current assets</b>			
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
		<u>46,800</u>	<u>78,000</u>
<b>Creditors:</b> Amounts falling due within one year	26	<u>(371,538)</u>	<u>(619,230)</u>
<b>Net current liabilities</b>		<u>(324,738)</u>	<u>(541,230)</u>
<b>Total assets less current liabilities</b>		2,028,462	3,380,770
<b>Creditors:</b> Amounts falling due after more than one year	27	(250,305)	(917,175)
<b>Provisions for liabilities</b>	29	<u>(121,521)</u>	<u>(202,535)</u>
<b>Net assets excluding retirement benefit asset/(liability)</b>		<u>1,656,636</u>	<u>2,261,060</u>
Net retirement benefit liability 1	30	(40,590)	(67,650)
Net retirement benefit liability 2	30	(31,995)	(53,325)
Net retirement benefit liability 3	30	(12,222)	(20,370)
Net retirement benefit liability 4	30	(7,455)	(12,425)
Post-retirement healthcare scheme 1	30	<u>(64,374)</u>	<u>(107,290)</u>
	30	<u>(156,636)</u>	<u>(261,060)</u>
<b>Net assets</b>		<u>1,500,000</u>	<u>2,000,000</u>
<b>Capital and reserves</b>			
Called-up share capital presented as equity		60,000	80,000
Share premium reserve	32	90,000	120,000
Capital contribution reserve		900,000	1,200,000
Revaluation reserve	32	120,000	160,000
Other reserves	32	330,000	440,000
Loss brought forward	32	(300,000)	(500,000)
Profit for the year		<u>300,000</u>	<u>500,000</u>
Equity attributable to owners of the company		<u>1,500,000</u>	<u>2,000,000</u>
Shareholders' funds		<u>1,500,000</u>	<u>2,000,000</u>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

(Registration number: 123456a)

### Consolidated Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
<b>Current assets</b>			
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
		<u>46,800</u>	<u>78,000</u>
<b>Creditors: Amounts falling due within one year</b>	26	<u>(371,538)</u>	<u>(619,230)</u>
<b>Net current liabilities</b>		<u>(324,738)</u>	<u>(541,230)</u>
<b>Total assets less current liabilities</b>		2,028,462	3,380,770
<b>Creditors: Amounts falling due after more than one year</b>	27	(250,305)	(917,175)
<b>Provisions for liabilities</b>	29	<u>(121,521)</u>	<u>(202,535)</u>
<b>Net assets excluding retirement benefit asset/(liability)</b>		<u>1,656,636</u>	<u>2,261,060</u>
Net retirement benefit liability 1	30	(40,590)	(67,650)
Net retirement benefit liability 2	30	(31,995)	(53,325)
Net retirement benefit liability 3	30	(12,222)	(20,370)
Net retirement benefit liability 4	30	(7,455)	(12,425)
Post-retirement healthcare scheme 1	30	<u>(64,374)</u>	<u>(107,290)</u>
	30	<u>(156,636)</u>	<u>(261,060)</u>
<b>Net assets</b>		<u><u>1,500,000</u></u>	<u><u>2,000,000</u></u>
<b>Capital and reserves</b>			
Called-up share capital presented as equity		60,000	80,000
Share premium reserve	32	90,000	120,000
Capital contribution reserve		900,000	1,200,000
Revaluation reserve	32	120,000	160,000
Other reserves	32	330,000	440,000
Loss brought forward	32	(300,000)	(500,000)
Profit for the year		<u>300,000</u>	<u>500,000</u>
Equity attributable to owners of the company		<u>1,500,000</u>	<u>2,000,000</u>
Shareholders' funds		<u><u>1,500,000</u></u>	<u><u>2,000,000</u></u>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

(Registration number: 123456a)

### Consolidated Balance Sheet as at 30 June 2025

	Note	2024 €	2023 €
<b>Fixed assets</b>			
Goodwill	14	60,000	100,000
Negative goodwill	14	15,000	25,000
		<u>75,000</u>	<u>125,000</u>
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
		<u>2,278,200</u>	<u>3,797,000</u>
<b>Current assets</b>			
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
		<u>46,800</u>	<u>78,000</u>
<b>Creditors: Amounts falling due within one year</b>	26	<u>(371,538)</u>	<u>(619,230)</u>
<b>Net current liabilities</b>		<u>(324,738)</u>	<u>(541,230)</u>
<b>Total assets less current liabilities</b>		2,028,462	3,380,770
<b>Creditors: Amounts falling due after more than one year</b>	27	(250,305)	(917,175)
<b>Provisions for liabilities</b>	29	<u>(121,521)</u>	<u>(202,535)</u>
<b>Net assets excluding retirement benefit asset/(liability)</b>		<u>1,656,636</u>	<u>2,261,060</u>
Net retirement benefit liability 1	30	(40,590)	(67,650)
Net retirement benefit liability 2	30	(31,995)	(53,325)
Net retirement benefit liability 3	30	(12,222)	(20,370)
Net retirement benefit liability 4	30	(7,455)	(12,425)
Post-retirement healthcare scheme 1	30	(64,374)	(107,290)
	30	<u>(156,636)</u>	<u>(261,060)</u>
<b>Net assets</b>		<u>1,500,000</u>	<u>2,000,000</u>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

(Registration number: 123456a)

### Consolidated Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Goodwill	14	60,000	100,000
Negative goodwill	14	15,000	25,000
		<u>75,000</u>	<u>125,000</u>
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
		<u>2,278,200</u>	<u>3,797,000</u>
<b>Current assets</b>			
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
		<u>46,800</u>	<u>78,000</u>
<b>Creditors: Amounts falling due within one year</b>	26	<u>(371,538)</u>	<u>(619,230)</u>
<b>Net current liabilities</b>		<u>(324,738)</u>	<u>(541,230)</u>
<b>Total assets less current liabilities</b>		2,028,462	3,380,770
<b>Creditors: Amounts falling due after more than one year</b>	27	(250,305)	(917,175)
<b>Provisions for liabilities</b>	29	<u>(121,521)</u>	<u>(202,535)</u>
<b>Net assets excluding retirement benefit asset/(liability)</b>		<u>1,656,636</u>	<u>2,261,060</u>
Net retirement benefit liability 1	30	(40,590)	(67,650)
Net retirement benefit liability 2	30	(31,995)	(53,325)
Net retirement benefit liability 3	30	(12,222)	(20,370)
Net retirement benefit liability 4	30	(7,455)	(12,425)
Post-retirement healthcare scheme 1	30	(64,374)	(107,290)
	30	<u>(156,636)</u>	<u>(261,060)</u>
<b>Net assets</b>		<u>1,500,000</u>	<u>2,000,000</u>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

(Registration number: 123456a)

## Consolidated Balance Sheet as at 30 June 2025

	Note	2024 €	2023 €
<b>Capital and reserves</b>			
Called-up share capital presented as equity		60,000	80,000
Share premium reserve	32	90,000	120,000
Capital contribution reserve		900,000	1,200,000
Revaluation reserve	32	120,000	160,000
Other reserves	32	330,000	440,000
Loss brought forward	32	(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
Prior period total shareholder funds is out of balance to the statement of changes in equity balance at the start of the current period			(2,000,000)

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

SECRETARY TEST  
Company secretary

SEC AND DIRECTOR A B  
Company secretary and director

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

(Registration number: 123456a)

## Consolidated Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
<b>Capital and reserves</b>			
Called-up share capital presented as equity		60,000	80,000
Share premium reserve	32	90,000	120,000
Capital contribution reserve		900,000	1,200,000
Revaluation reserve	32	120,000	160,000
Other reserves	32	330,000	440,000
Loss brought forward	32	(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
Prior period total shareholder funds is out of balance to the statement of changes in equity balance at the start of the current period			(2,000,000)

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

SECRETARY TEST  
Company secretary

SEC AND DIRECTOR A B  
Company secretary and director

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

(Registration number: 123456a)  
Company Balance Sheet as at **30 June 2025**

	Note	2024 €	2023 €
<b>Fixed assets</b>			
Intangible assets	14	58,000	116,000
Tangible assets	15	182,364	364,728
Investment property	16	250,000	500,000
Investments	17	279,000	558,000
Debtors	23	8,576	17,152
Other financial assets	21	1,460	2,920
		<u>779,400</u>	<u>1,558,800</u>
<b>Current assets</b>			
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		<u>1,077</u>	<u>2,154</u>
		15,600	31,200
<b>Creditors: Amounts falling due within one year</b>	26	<u>(123,846)</u>	<u>(247,692)</u>
<b>Net current liabilities</b>		<u>(108,246)</u>	<u>(216,492)</u>
<b>Total assets less current liabilities</b>		671,154	1,342,308
<b>Creditors: Amounts falling due after more than one year</b>	27	(83,435)	(666,870)
<b>Provisions for liabilities</b>	29	<u>(40,507)</u>	<u>(81,014)</u>
<b>Net assets excluding retirement benefit asset/(liability)</b>		<u>547,212</u>	<u>594,424</u>
Net retirement benefit liability 1	30	(13,530)	(27,060)
Net retirement benefit liability 2	30	(10,665)	(21,330)
Net retirement benefit liability 3	30	(4,074)	(8,148)
Net retirement benefit liability 4	30	(2,485)	(4,970)
Post-retirement healthcare scheme 1	30	<u>(21,458)</u>	<u>(42,916)</u>
	30	<u>(52,212)</u>	<u>(104,424)</u>
<b>Net assets</b>		<u><u>495,000</u></u>	<u><u>490,000</u></u>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

(Registration number: 123456a)

### Company Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Intangible assets	14	58,000	116,000
Tangible assets	15	182,364	364,728
Investment property	16	250,000	500,000
Investments	17	279,000	558,000
Debtors	23	8,576	17,152
Other financial assets	21	1,460	2,920
		<u>779,400</u>	<u>1,558,800</u>
<b>Current assets</b>			
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		<u>1,077</u>	<u>2,154</u>
		15,600	31,200
<b>Creditors: Amounts falling due within one year</b>	26	<u>(123,846)</u>	<u>(247,692)</u>
<b>Net current liabilities</b>		<u>(108,246)</u>	<u>(216,492)</u>
<b>Total assets less current liabilities</b>		671,154	1,342,308
<b>Creditors: Amounts falling due after more than one year</b>	27	(83,435)	(666,870)
<b>Provisions for liabilities</b>	29	<u>(40,507)</u>	<u>(81,014)</u>
<b>Net assets excluding retirement benefit asset/(liability)</b>		<u>547,212</u>	<u>594,424</u>
Net retirement benefit liability 1	30	(13,530)	(27,060)
Net retirement benefit liability 2	30	(10,665)	(21,330)
Net retirement benefit liability 3	30	(4,074)	(8,148)
Net retirement benefit liability 4	30	(2,485)	(4,970)
Post-retirement healthcare scheme 1	30	<u>(21,458)</u>	<u>(42,916)</u>
	30	<u>(52,212)</u>	<u>(104,424)</u>
<b>Net assets</b>		<u><u>495,000</u></u>	<u><u>490,000</u></u>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

(Registration number: 123456a)  
Company Balance Sheet as at 30 June 2025

	Note	2024 €	2023 €
<b>Capital and reserves</b>			
Called-up share capital presented as equity		20,000	20,000
Share premium reserve		30,000	30,000
Capital contribution reserve		300,000	300,000
Revaluation reserve		40,000	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	500,000
Statement of financial position is out of balance		(5,000)	(10,000)
	Note	2024 €	2023 €
<b>Fixed assets</b>			
Intangible assets	14	58,000	116,000
Tangible assets	15	182,364	364,728
Investment property	16	250,000	500,000
Investments	17	279,000	558,000
Debtors	23	8,576	17,152
Other financial assets	21	1,460	2,920
		779,400	1,558,800
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	26	(123,846)	(247,692)
<b>Net current liabilities</b>		(108,246)	(216,492)
<b>Total assets less current liabilities</b>		671,154	1,342,308
<b>Creditors: Amounts falling due after more than one year</b>	27	(83,435)	(666,870)
<b>Provisions for liabilities</b>	29	(40,507)	(81,014)
<b>Net assets excluding retirement benefit asset/(liability)</b>		547,212	594,424

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

(Registration number: 123456a)

## Company Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
<b>Capital and reserves</b>			
Called-up share capital presented as equity		20,000	20,000
Share premium reserve		30,000	30,000
Capital contribution reserve		300,000	300,000
Revaluation reserve		40,000	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	500,000
Statement of financial position is out of balance		(5,000)	(10,000)
	Note	2025 €	2024 €
<b>Fixed assets</b>			
Intangible assets	14	58,000	116,000
Tangible assets	15	182,364	364,728
Investment property	16	250,000	500,000
Investments	17	279,000	558,000
Debtors	23	8,576	17,152
Other financial assets	21	1,460	2,920
		779,400	1,558,800
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	26	(123,846)	(247,692)
<b>Net current liabilities</b>		(108,246)	(216,492)
<b>Total assets less current liabilities</b>		671,154	1,342,308
<b>Creditors: Amounts falling due after more than one year</b>	27	(83,435)	(666,870)
<b>Provisions for liabilities</b>	29	(40,507)	(81,014)
<b>Net assets excluding retirement benefit asset/(liability)</b>		547,212	594,424

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

(Registration number: 123456a)  
Company Balance Sheet as at 30 June 2025

	Note	2024 €	2023 €
Net retirement benefit liability 1	30	(13,530)	(27,060)
Net retirement benefit liability 2	30	(10,665)	(21,330)
Net retirement benefit liability 3	30	(4,074)	(8,148)
Net retirement benefit liability 4	30	(2,485)	(4,970)
Post-retirement healthcare scheme 1	30	(21,458)	(42,916)
	30	(52,212)	(104,424)
<b>Net assets</b>		<b>495,000</b>	<b>490,000</b>
<b>Capital and reserves</b>			
Called-up share capital presented as equity		20,000	20,000
Share premium reserve		30,000	30,000
Capital contribution reserve		300,000	300,000
Revaluation reserve		40,000	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		<b>500,000</b>	<b>500,000</b>
Statement of financial position is out of balance		(5,000)	(10,000)
	Note	2024 €	2023 €
<b>Fixed assets</b>			
Goodwill	14	20,000	40,000
Negative goodwill	14	5,000	10,000
		<b>25,000</b>	<b>50,000</b>
Intangible assets not including goodwill	14	38,000	76,000
Tangible assets	15	182,364	364,728
Investment property	16	250,000	500,000
Investments	17	279,000	558,000
Debtors	23	8,576	17,152
Other financial assets	21	1,460	2,920
		<b>759,400</b>	<b>1,518,800</b>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

(Registration number: 123456a)

## Company Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
Net retirement benefit liability 1	30	(13,530)	(27,060)
Net retirement benefit liability 2	30	(10,665)	(21,330)
Net retirement benefit liability 3	30	(4,074)	(8,148)
Net retirement benefit liability 4	30	(2,485)	(4,970)
Post-retirement healthcare scheme 1	30	(21,458)	(42,916)
	30	(52,212)	(104,424)
<b>Net assets</b>		<b>495,000</b>	<b>490,000</b>
<b>Capital and reserves</b>			
Called-up share capital presented as equity		20,000	20,000
Share premium reserve		30,000	30,000
Capital contribution reserve		300,000	300,000
Revaluation reserve		40,000	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		<b>500,000</b>	<b>500,000</b>
Statement of financial position is out of balance		(5,000)	(10,000)
		<b>2025 €</b>	<b>2024 €</b>
<b>Fixed assets</b>	<b>Note</b>		
Goodwill	14	20,000	40,000
Negative goodwill	14	5,000	10,000
		<b>25,000</b>	<b>50,000</b>
Intangible assets not including goodwill	14	38,000	76,000
Tangible assets	15	182,364	364,728
Investment property	16	250,000	500,000
Investments	17	279,000	558,000
Debtors	23	8,576	17,152
Other financial assets	21	1,460	2,920
		<b>759,400</b>	<b>1,518,800</b>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

(Registration number: 123456a)  
Company Balance Sheet as at 30 June 2025

	Note	2024 €	2023 €
<b>Current assets</b>			
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
		<u>15,600</u>	<u>31,200</u>
<b>Creditors:</b> Amounts falling due within one year	26	<u>(123,846)</u>	<u>(247,692)</u>
<b>Net current liabilities</b>		<u>(108,246)</u>	<u>(216,492)</u>
<b>Total assets less current liabilities</b>		676,154	1,352,308
<b>Creditors:</b> Amounts falling due after more than one year	27	(83,435)	(666,870)
<b>Provisions for liabilities</b>	29	<u>(40,507)</u>	<u>(81,014)</u>
<b>Net assets excluding retirement benefit asset/(liability)</b>		<u>552,212</u>	<u>604,424</u>
Net retirement benefit liability 1	30	(13,530)	(27,060)
Net retirement benefit liability 2	30	(10,665)	(21,330)
Net retirement benefit liability 3	30	(4,074)	(8,148)
Net retirement benefit liability 4	30	(2,485)	(4,970)
Post-retirement healthcare scheme 1	30	<u>(21,458)</u>	<u>(42,916)</u>
	30	<u>(52,212)</u>	<u>(104,424)</u>
<b>Net assets</b>		<u><u>500,000</u></u>	<u><u>500,000</u></u>
<b>Capital and reserves</b>			
Called-up share capital presented as equity		20,000	20,000
Share premium reserve		30,000	30,000
Capital contribution reserve		300,000	300,000
Revaluation reserve		40,000	40,000
Other reserves		110,000	110,000
Loss brought forward		(100,000)	(200,000)
Profit for the year		<u>100,000</u>	<u>200,000</u>
<b>Shareholders' funds</b>		<u><u>500,000</u></u>	<u><u>500,000</u></u>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

(Registration number: 123456a)

### Company Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
<b>Current assets</b>			
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
		<u>15,600</u>	<u>31,200</u>
<b>Creditors:</b> Amounts falling due within one year	26	<u>(123,846)</u>	<u>(247,692)</u>
<b>Net current liabilities</b>		<u>(108,246)</u>	<u>(216,492)</u>
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<b>Provisions for liabilities</b>	29	<u>(40,507)</u>	<u>(81,014)</u>
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Net retirement benefit liability 3	30	(4,074)	(8,148)
Net retirement benefit liability 4	30	(2,485)	(4,970)
Post-retirement healthcare scheme 1	30	<u>(21,458)</u>	<u>(42,916)</u>
	30	<u>(52,212)</u>	<u>(104,424)</u>
<b>Net assets</b>		<u><u>500,000</u></u>	<u><u>500,000</u></u>
<b>Capital and reserves</b>			
Called-up share capital presented as equity		20,000	20,000
Share premium reserve		30,000	30,000
Capital contribution reserve		300,000	300,000
Revaluation reserve		40,000	40,000
Other reserves		110,000	110,000
Loss brought forward		(100,000)	(200,000)
Profit for the year		<u>100,000</u>	<u>200,000</u>
<b>Shareholders' funds</b>		<u><u>500,000</u></u>	<u><u>500,000</u></u>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

(Registration number: 123456a)  
Company Balance Sheet as at 30 June 2025

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Goodwill	14	20,000	40,000
Negative goodwill	14	5,000	10,000
		<u>25,000</u>	<u>50,000</u>
Intangible assets not including goodwill	14	38,000	76,000
Tangible assets	15	182,364	364,728
Investment property	16	250,000	500,000
Investments	17	279,000	558,000
Debtors	23	8,576	17,152
Other financial assets	21	1,460	2,920
		<u>759,400</u>	<u>1,518,800</u>
<b>Current assets</b>			
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
		<u>15,600</u>	<u>31,200</u>
<b>Creditors: Amounts falling due within one year</b>	26	<u>(123,846)</u>	<u>(247,692)</u>
<b>Net current liabilities</b>		<u>(108,246)</u>	<u>(216,492)</u>
<b>Total assets less current liabilities</b>		<u>676,154</u>	<u>1,352,308</u>
<b>Creditors: Amounts falling due after more than one year</b>	27	<u>(83,435)</u>	<u>(666,870)</u>
<b>Provisions for liabilities</b>	29	<u>(40,507)</u>	<u>(81,014)</u>
<b>Net assets excluding retirement benefit asset/(liability)</b>		<u>552,212</u>	<u>604,424</u>
Net retirement benefit liability 1	30	(13,530)	(27,060)
Net retirement benefit liability 2	30	(10,665)	(21,330)
Net retirement benefit liability 3	30	(4,074)	(8,148)
Net retirement benefit liability 4	30	(2,485)	(4,970)
Post-retirement healthcare scheme 1	30	(21,458)	(42,916)
	30	<u>(52,212)</u>	<u>(104,424)</u>
<b>Net assets</b>		<u><u>500,000</u></u>	<u><u>500,000</u></u>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

(Registration number: 123456a)

### Company Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Goodwill	14	20,000	40,000
Negative goodwill	14	5,000	10,000
		<u>25,000</u>	<u>50,000</u>
Intangible assets not including goodwill	14	38,000	76,000
Tangible assets	15	182,364	364,728
Investment property	16	250,000	500,000
Investments	17	279,000	558,000
Debtors	23	8,576	17,152
Other financial assets	21	1,460	2,920
		<u>759,400</u>	<u>1,518,800</u>
<b>Current assets</b>			
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
		<u>15,600</u>	<u>31,200</u>
<b>Creditors: Amounts falling due within one year</b>	26	<u>(123,846)</u>	<u>(247,692)</u>
<b>Net current liabilities</b>		<u>(108,246)</u>	<u>(216,492)</u>
<b>Total assets less current liabilities</b>		676,154	1,352,308
<b>Creditors: Amounts falling due after more than one year</b>	27	<u>(83,435)</u>	<u>(666,870)</u>
<b>Provisions for liabilities</b>	29	<u>(40,507)</u>	<u>(81,014)</u>
<b>Net assets excluding retirement benefit asset/(liability)</b>		<u>552,212</u>	<u>604,424</u>
Net retirement benefit liability 1	30	(13,530)	(27,060)
Net retirement benefit liability 2	30	(10,665)	(21,330)
Net retirement benefit liability 3	30	(4,074)	(8,148)
Net retirement benefit liability 4	30	(2,485)	(4,970)
Post-retirement healthcare scheme 1	30	(21,458)	(42,916)
	30	<u>(52,212)</u>	<u>(104,424)</u>
<b>Net assets</b>		<u>500,000</u>	<u>500,000</u>

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

(Registration number: 123456a)  
Company Balance Sheet as at 30 June 2025

	Note	2024 €	2023 €
<b>Capital and reserves</b>			
Called-up share capital presented as equity		20,000	20,000
Share premium reserve		30,000	30,000
Capital contribution reserve		300,000	300,000
Revaluation reserve		40,000	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	500,000
Prior period total shareholder funds is out of balance to the statement of changes in equity balance at the start of the current period			(500,000)

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

.....  
SECRETARY TEST  
Company secretary

.....  
SEC AND DIRECTOR A B  
Company secretary and director

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

(Registration number: 123456a)

## Company Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
<b>Capital and reserves</b>			
Called-up share capital presented as equity		20,000	20,000
Share premium reserve		30,000	30,000
Capital contribution reserve		300,000	300,000
Revaluation reserve		40,000	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	500,000
Prior period total shareholder funds is out of balance to the statement of changes in equity balance at the start of the current period			(500,000)

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

.....  
SECRETARY TEST  
Company secretary

.....  
SEC AND DIRECTOR A B  
Company secretary and director

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Profit and loss account €	Total €	Total equity €
Profit for the year	300,000	300,000	300,000
At 30 June 2025	300,000	300,000	300,000
Difference between the prior period closing balance and current period opening balance	(500,000)	(500,000)	(500,000)
	Profit and loss account €	Total €	Total equity €
Profit for the year	300,000	300,000	300,000
At 30 June 2025	300,000	300,000	300,000
Difference between the prior period closing balance and current period opening balance	(500,000)	(500,000)	(500,000)
	Profit and loss account €	Total €	Total equity €
Profit for the year	500,000	500,000	500,000
At 30 June 2024	500,000	500,000	500,000
	Profit and loss account €	Total €	Total equity €
Profit for the year	500,000	500,000	500,000
At 30 June 2024	500,000	500,000	500,000
Difference between the prior period closing balance and current period opening balance	500,000	500,000	500,000

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Profit and loss account €	Total €	Total equity €
Profit for the year	300,000	300,000	300,000
At 31 December 2025	300,000	300,000	300,000
Difference between the prior period closing balance and current period opening balance	(500,000)	(500,000)	(500,000)
	Profit and loss account €	Total €	Total equity €
Profit for the year	300,000	300,000	300,000
At 31 December 2025	300,000	300,000	300,000
Difference between the prior period closing balance and current period opening balance	(500,000)	(500,000)	(500,000)
	Profit and loss account €	Total €	Total equity €
Profit for the year	500,000	500,000	500,000
At 31 December 2024	500,000	500,000	500,000
	Profit and loss account €	Total €	Total equity €
Profit for the year	500,000	500,000	500,000
At 31 December 2024	500,000	500,000	500,000
Difference between the prior period closing balance and current period opening balance	500,000	500,000	500,000

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2025

[Click here to enter data](#)

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
At 1 July 2024	23,234	45,456	6,867	67,567	4,564	45,456	234,234	456,456
Profit for the year	23,423	23,324	89,089	789,789	789,789	678,678	45,645	45,456
Other comprehensive income	234,234	456,456	966,786	567,567	57,546	34,534	456,546	33,532
Total comprehensive income	257,657	479,780	1,055,875	1,357,356	847,335	713,212	502,191	78,988
Dividends	45,655	23,443	55,686	7,919	57,617	67,738	23,304	234,203
New share capital subscribed	23,234	45,654	97,876	56,756	78,978	46,456	345,345	234,123
Share issue costs	456,456	234,234	6,567	66,786	99,845	7,686	23,232	456,456
Purchase of own share capital	234,234	435,345	789,789	7,967	87,798	46,456	456,456	234,234
Other ordinary share capital movements	456,456	45,452	567,567	89,789	56,456	678,678	234,234	565,645
Other share premium reserve movements	23,234	234,234	9,789	97,895	78,795	46,456	45,456	45,645
Other capital redemption reserve movements	456,456	23,243	6,567	78,879	67,678	67,867	45,456	3,234
Transfers	23,423	45,645	78,978	90,878	5,456	456,456	23,234	45,456
Share-based payment transactions	456,546	234,234	8,567	567,567	78,789	67,867	23,234	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	234,234

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

[Click here to enter data](#)

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
At 1 January 2025	23,234	45,456	6,867	67,567	4,564	45,456	234,234	456,456
Profit for the year	23,423	23,324	89,089	789,789	789,789	678,678	45,645	45,456
Other comprehensive income	234,234	456,456	966,786	567,567	57,546	34,534	456,546	33,532
Total comprehensive income	257,657	479,780	1,055,875	1,357,356	847,335	713,212	502,191	78,988
Dividends	45,655	23,443	55,686	7,919	57,617	67,738	23,304	234,203
New share capital subscribed	23,234	45,654	97,876	56,756	78,978	46,456	345,345	234,123
Share issue costs	456,456	234,234	6,567	66,786	99,845	7,686	23,232	456,456
Purchase of own share capital	234,234	435,345	789,789	7,967	87,798	46,456	456,456	234,234
Other ordinary share capital movements	456,456	45,452	567,567	89,789	56,456	678,678	234,234	565,645
Other share premium reserve movements	23,234	234,234	9,789	97,895	78,795	46,456	45,456	45,645
Other capital redemption reserve movements	456,456	23,243	6,567	78,879	67,678	67,867	45,456	3,234
Transfers	23,423	45,645	78,978	90,878	5,456	456,456	23,234	45,456
Share-based payment transactions	456,546	234,234	8,567	567,567	78,789	67,867	23,234	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	234,234

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Other reserves	Profit and loss account	Total	Minority interests	Total equity
	€	€	€	€	€
At 1 July 2024	23,423	78,678	985,935	56,756	1,042,691
Profit for the year	34,345	56,756	2,576,294	56,756	2,633,050
Other comprehensive income	44,654	67,670	2,919,525	68,678	2,988,203
Total comprehensive income	78,999	124,426	5,495,819	125,434	5,621,253
Dividends	233,332	679,090	1,427,987	91,016	1,519,003
New share capital subscribed	23,423	67,867	1,019,712	8,998	1,028,710
Share issue costs	34,234	89,089	1,474,585	6,756	1,481,341
Purchase of own share capital	456,525	90,890	2,839,694	89,068	2,928,762
Other ordinary share capital movements	32,345	67,867	2,794,489	67,867	2,862,356
Other share premium reserve movements	23,234	6,767	611,505	90,890	702,395
Other capital redemption reserve movements	45,645	678,678	1,473,703	67,678	1,541,381
Transfers	23,234	89,089	881,849	67,867	949,716
Share-based payment transactions	45,645	675,675	2,181,358	34,534	2,215,892
Increase in non-controlling interest in subsidiaries that do not result in loss of control	322,342	63,455	1,832,162	67,678	1,899,840

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves	Profit and loss account	Total	Minority interests	Total equity
	€	€	€	€	€
At 1 January 2025	23,423	78,678	985,935	56,756	1,042,691
Profit for the year	34,345	56,756	2,576,294	56,756	2,633,050
Other comprehensive income	44,654	67,670	2,919,525	68,678	2,988,203
Total comprehensive income	78,999	124,426	5,495,819	125,434	5,621,253
Dividends	233,332	679,090	1,427,987	91,016	1,519,003
New share capital subscribed	23,423	67,867	1,019,712	8,998	1,028,710
Share issue costs	34,234	89,089	1,474,585	6,756	1,481,341
Purchase of own share capital	456,525	90,890	2,839,694	89,068	2,928,762
Other ordinary share capital movements	32,345	67,867	2,794,489	67,867	2,862,356
Other share premium reserve movements	23,234	6,767	611,505	90,890	702,395
Other capital redemption reserve movements	45,645	678,678	1,473,703	67,678	1,541,381
Transfers	23,234	89,089	881,849	67,867	949,716
Share-based payment transactions	45,645	675,675	2,181,358	34,534	2,215,892
Increase in non-controlling interest in subsidiaries that do not result in loss of control	322,342	63,455	1,832,162	67,678	1,899,840

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
Decrease in non-controlling interest in subsidiaries	23,423	23,423	67,867	5,756	789,789	4,534	23,234	4,564
Acquisition of subsidiaries, increase in equity	2,323	23,423	46,456	56,457	45,456	76,864	21,234	345,345
Acquisition of non-controlling interest, increase in equity	45,645	75,456	67,567	56,756	86,456	456,466	45,654	23,234
Merger adjustment, increase in equity	23,423	678,678	567,567	78,978	78,687	78,678	23,234	45,546
Other movements on reserves	456,456	57,565	7,878	6,576	456,456	456,456	232,345	45,356
At 30 June 2025	3,464,311	2,709,829	3,498,921	2,772,861	2,924,719	3,881,890	2,347,623	3,075,953
Difference between the prior period closing balance and current period opening balance	4,217,500	4,064,689	4,629,227	7,097,377	5,661,697	3,979,389	4,154,205	2,861,340

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
Decrease in non-controlling interest in subsidiaries	23,423	23,423	67,867	5,756	789,789	4,534	23,234	4,564
Acquisition of subsidiaries, increase in equity	2,323	23,423	46,456	56,457	45,456	76,864	21,234	345,345
Acquisition of non-controlling interest, increase in equity	45,645	75,456	67,567	56,756	86,456	456,466	45,654	23,234
Merger adjustment, increase in equity	23,423	678,678	567,567	78,978	78,687	78,678	23,234	45,546
Other movements on reserves	456,456	57,565	7,878	6,576	456,456	456,456	232,345	45,356
At 31 December 2025	3,464,311	2,709,829	3,498,921	2,772,861	2,924,719	3,881,890	2,347,623	3,075,953
Difference between the prior period closing balance and current period opening balance	4,217,500	4,064,689	4,629,227	7,097,377	5,661,697	3,979,389	4,154,205	2,861,340

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Other reserves €	Profit and loss account €	Total €	Minority interests €	Total equity €
Decrease in non-controlling interest in subsidiaries	23,234	456,456	1,422,280	56,345	1,478,625
Acquisition of subsidiaries, increase in equity	45,522	6,567	669,647	77,567	747,214
Acquisition of non-controlling interest, increase in equity	23,234	45,664	926,132	67,678	993,810
Merger adjustment, increase in equity	45,456	678,678	2,298,925	45,645	2,344,570
Other movements on reserves	233,242	56,567	2,008,897	75,685	2,084,582
At 30 June 2025	1,713,069	3,955,503	30,344,679	1,097,462	31,442,141
Difference between the prior period closing balance and current period opening balance	2,987,315	1,319,851	40,972,590	5,275,024	46,247,614

[Click here to enter data](#)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves €	Profit and loss account €	Total €	Minority interests €	Total equity €
Decrease in non-controlling interest in subsidiaries	23,234	456,456	1,422,280	56,345	1,478,625
Acquisition of subsidiaries, increase in equity	45,522	6,567	669,647	77,567	747,214
Acquisition of non-controlling interest, increase in equity	23,234	45,664	926,132	67,678	993,810
Merger adjustment, increase in equity	45,456	678,678	2,298,925	45,645	2,344,570
Other movements on reserves	233,242	56,567	2,008,897	75,685	2,084,582
At 31 December 2025	1,713,069	3,955,503	30,344,679	1,097,462	31,442,141
Difference between the prior period closing balance and current period opening balance	2,987,315	1,319,851	40,972,590	5,275,024	46,247,614
<a href="#">Click here to enter data</a>					

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
At 1 July 2024	23,234	45,456	6,867	67,567	4,564	45,456	234,234	456,456
Prior period adjustment	44,345	54,345	56,756	4,534	789,789	78,789	5,756	7,897
At 1 July 2024 (As restated)	67,579	99,801	63,623	72,101	794,353	124,245	239,990	464,353
Profit for the year	23,423	23,324	89,089	789,789	789,789	678,678	45,645	45,456
Other comprehensive income	234,234	456,456	966,786	567,567	57,546	34,534	456,546	33,532
Total comprehensive income	257,657	479,780	1,055,875	1,357,356	847,335	713,212	502,191	78,988
Dividends	45,655	23,443	55,686	7,919	57,617	67,738	23,304	234,203
New share capital subscribed	23,234	45,654	97,876	56,756	78,978	46,456	345,345	234,123
Share issue costs	456,456	234,234	6,567	66,786	99,845	7,686	23,232	456,456
Purchase of own share capital	234,234	435,345	789,789	7,967	87,798	46,456	456,456	234,234
Other ordinary share capital movements	456,456	45,452	567,567	89,789	56,456	678,678	234,234	565,645
Other share premium reserve movements	23,234	234,234	9,789	97,895	78,795	46,456	45,456	45,645
Other capital redemption reserve movements	456,456	23,243	6,567	78,879	67,678	67,867	45,456	3,234
Transfers	23,423	45,645	78,978	90,878	5,456	456,456	23,234	45,456
Share-based payment transactions	456,546	234,234	8,567	567,567	78,789	67,867	23,234	23,234

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
At 1 January 2025	23,234	45,456	6,867	67,567	4,564	45,456	234,234	456,456
Prior period adjustment	44,345	54,345	56,756	4,534	789,789	78,789	5,756	7,897
At 1 January 2025 (As restated)	67,579	99,801	63,623	72,101	794,353	124,245	239,990	464,353
Profit for the year	23,423	23,324	89,089	789,789	789,789	678,678	45,645	45,456
Other comprehensive income	234,234	456,456	966,786	567,567	57,546	34,534	456,546	33,532
Total comprehensive income	257,657	479,780	1,055,875	1,357,356	847,335	713,212	502,191	78,988
Dividends	45,655	23,443	55,686	7,919	57,617	67,738	23,304	234,203
New share capital subscribed	23,234	45,654	97,876	56,756	78,978	46,456	345,345	234,123
Share issue costs	456,456	234,234	6,567	66,786	99,845	7,686	23,232	456,456
Purchase of own share capital	234,234	435,345	789,789	7,967	87,798	46,456	456,456	234,234
Other ordinary share capital movements	456,456	45,452	567,567	89,789	56,456	678,678	234,234	565,645
Other share premium reserve movements	23,234	234,234	9,789	97,895	78,795	46,456	45,456	45,645
Other capital redemption reserve movements	456,456	23,243	6,567	78,879	67,678	67,867	45,456	3,234
Transfers	23,423	45,645	78,978	90,878	5,456	456,456	23,234	45,456
Share-based payment transactions	456,546	234,234	8,567	567,567	78,789	67,867	23,234	23,234

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Other reserves €	Profit and loss account €	Total €	Minority interests €	Total equity €
At 1 July 2024	23,423	78,678	985,935	56,756	1,042,691
Prior period adjustment	56,756	56,756	1,155,723	4,545	1,160,268
At 1 July 2024 (As restated)	80,179	135,434	2,141,658	61,301	2,202,959
Profit for the year	34,345	56,756	2,576,294	56,756	2,633,050
Other comprehensive income	44,654	67,670	2,919,525	68,678	2,988,203
Total comprehensive income	78,999	124,426	5,495,819	125,434	5,621,253
Dividends	233,332	679,090	1,427,987	91,016	1,519,003
New share capital subscribed	23,423	67,867	1,019,712	8,998	1,028,710
Share issue costs	34,234	89,089	1,474,585	6,756	1,481,341
Purchase of own share capital	456,525	90,890	2,839,694	89,068	2,928,762
Other ordinary share capital movements	32,345	67,867	2,794,489	67,867	2,862,356
Other share premium reserve movements	23,234	6,767	611,505	90,890	702,395
Other capital redemption reserve movements	45,645	678,678	1,473,703	67,678	1,541,381
Transfers	23,234	89,089	881,849	67,867	949,716
Share-based payment transactions	45,645	675,675	2,181,358	34,534	2,215,892

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves	Profit and loss account	Total	Minority interests	Total equity
	€	€	€	€	€
At 1 January 2025	23,423	78,678	985,935	56,756	1,042,691
Prior period adjustment	56,756	56,756	1,155,723	4,545	1,160,268
At 1 January 2025 (As restated)	80,179	135,434	2,141,658	61,301	2,202,959
Profit for the year	34,345	56,756	2,576,294	56,756	2,633,050
Other comprehensive income	44,654	67,670	2,919,525	68,678	2,988,203
Total comprehensive income	78,999	124,426	5,495,819	125,434	5,621,253
Dividends	233,332	679,090	1,427,987	91,016	1,519,003
New share capital subscribed	23,423	67,867	1,019,712	8,998	1,028,710
Share issue costs	34,234	89,089	1,474,585	6,756	1,481,341
Purchase of own share capital	456,525	90,890	2,839,694	89,068	2,928,762
Other ordinary share capital movements	32,345	67,867	2,794,489	67,867	2,862,356
Other share premium reserve movements	23,234	6,767	611,505	90,890	702,395
Other capital redemption reserve movements	45,645	678,678	1,473,703	67,678	1,541,381
Transfers	23,234	89,089	881,849	67,867	949,716
Share-based payment transactions	45,645	675,675	2,181,358	34,534	2,215,892

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
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	234,234
Decrease in non-controlling interest in subsidiaries	23,423	23,423	67,867	5,756	789,789	4,534	23,234	4,564
Acquisition of subsidiaries, increase in equity	2,323	23,423	46,456	56,457	45,456	76,864	21,234	345,345
Acquisition of non-controlling interest, increase in equity	45,645	75,456	67,567	56,756	86,456	456,466	45,654	23,234
Merger adjustment, increase in equity	23,423	678,678	567,567	78,978	78,687	78,678	23,234	45,546
Other movements on reserves	456,456	57,565	7,878	6,576	456,456	456,456	232,345	45,356
At 30 June 2025	3,508,656	2,764,174	3,555,677	2,777,395	3,714,508	3,960,679	2,353,379	3,083,850
Difference between the prior period closing balance and current period opening balance	4,173,155	4,010,344	4,572,471	7,092,843	4,871,908	3,900,600	4,148,449	2,853,443

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
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	234,234
Decrease in non-controlling interest in subsidiaries	23,423	23,423	67,867	5,756	789,789	4,534	23,234	4,564
Acquisition of subsidiaries, increase in equity	2,323	23,423	46,456	56,457	45,456	76,864	21,234	345,345
Acquisition of non-controlling interest, increase in equity	45,645	75,456	67,567	56,756	86,456	456,466	45,654	23,234
Merger adjustment, increase in equity	23,423	678,678	567,567	78,978	78,687	78,678	23,234	45,546
Other movements on reserves	456,456	57,565	7,878	6,576	456,456	456,456	232,345	45,356
At 31 December 2025	3,508,656	2,764,174	3,555,677	2,777,395	3,714,508	3,960,679	2,353,379	3,083,850
Difference between the prior period closing balance and current period opening balance	4,173,155	4,010,344	4,572,471	7,092,843	4,871,908	3,900,600	4,148,449	2,853,443

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

trading as FRS102

### Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Other reserves €	Profit and loss account €	Total €	Minority interests €	Total equity €
Increase in non-controlling interest in subsidiaries that do not result in loss of control	322,342	63,455	1,832,162	67,678	1,899,840
Decrease in non-controlling interest in subsidiaries	23,234	456,456	1,422,280	56,345	1,478,625
Acquisition of subsidiaries, increase in equity	45,522	6,567	669,647	77,567	747,214
Acquisition of non-controlling interest, increase in equity	23,234	45,664	926,132	67,678	993,810
Merger adjustment, increase in equity	45,456	678,678	2,298,925	45,645	2,344,570
Other movements on reserves	233,242	56,567	2,008,897	75,685	2,084,582
At 30 June 2025	1,769,825	4,012,259	31,500,402	1,102,007	32,602,409
Difference between the prior period closing balance and current period opening balance	2,930,559	1,263,095	39,816,867	5,270,479	45,087,346
<a href="#">Click here to enter data</a>					

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves €	Profit and loss account €	Total €	Minority interests €	Total equity €
Increase in non-controlling interest in subsidiaries that do not result in loss of control	322,342	63,455	1,832,162	67,678	1,899,840
Decrease in non-controlling interest in subsidiaries	23,234	456,456	1,422,280	56,345	1,478,625
Acquisition of subsidiaries, increase in equity	45,522	6,567	669,647	77,567	747,214
Acquisition of non-controlling interest, increase in equity	23,234	45,664	926,132	67,678	993,810
Merger adjustment, increase in equity	45,456	678,678	2,298,925	45,645	2,344,570
Other movements on reserves	233,242	56,567	2,008,897	75,685	2,084,582
At 31 December 2025	1,769,825	4,012,259	31,500,402	1,102,007	32,602,409
Difference between the prior period closing balance and current period opening balance	2,930,559	1,263,095	39,816,867	5,270,479	45,087,346
<a href="#">Click here to enter data</a>					

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
At 1 July 2023	756,757	56,756	78,786	567,567	867,867	454,546	567,567	456,456
Profit for the year	567,567	76,786	567,567	67,867	567,567	43,453	445,646	464,654
Other comprehensive income	44,645	434,456	6,767	463,456	78,785	44,354	87,645	64,564
Total comprehensive income	612,212	511,242	574,334	531,323	646,352	87,807	533,291	529,218
Dividends	67,545	53,554	657,867	34,934	7,067	5,943	568,267	67,584
New share capital subscribed	43,453	567,567	345,354	65,563	4,534	53,436	66,756	53,453
Share issue costs	87,654	56,567	6,544	6,768	567,567	353,435	564,562	22,324
Purchase of own share capital	345,678	34,345	54,546	56,567	678,678	3,434	345,345	56,756
Other ordinary share capital movements	675,433	64,546	54,645	678,674	57,567	345,345	34,534	6,564
Other share premium reserve movements	234,567	34,345	65,643	786,545	567,567	33,436	56,567	34,345
Other capital redemption reserve movements	87,654	656,754	456,456	567,567	678,686	334,534	34,345	34,345
Transfers	2,345	34,534	67,756	678,678	678,678	56,567	56,563	565,675
Share-based payment transactions	67,543	566,433	44,564	567,567	57,568	3,434	567,567	344,353
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	65,673

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
At 1 January 2024	756,757	56,756	78,786	567,567	867,867	454,546	567,567	456,456
Profit for the year	567,567	76,786	567,567	67,867	567,567	43,453	445,646	464,654
Other comprehensive income	44,645	434,456	6,767	463,456	78,785	44,354	87,645	64,564
Total comprehensive income	612,212	511,242	574,334	531,323	646,352	87,807	533,291	529,218
Dividends	67,545	53,554	657,867	34,934	7,067	5,943	568,267	67,584
New share capital subscribed	43,453	567,567	345,354	65,563	4,534	53,436	66,756	53,453
Share issue costs	87,654	56,567	6,544	6,768	567,567	353,435	564,562	22,324
Purchase of own share capital	345,678	34,345	54,546	56,567	678,678	3,434	345,345	56,756
Other ordinary share capital movements	675,433	64,546	54,645	678,674	57,567	345,345	34,534	6,564
Other share premium reserve movements	234,567	34,345	65,643	786,545	567,567	33,436	56,567	34,345
Other capital redemption reserve movements	87,654	656,754	456,456	567,567	678,686	334,534	34,345	34,345
Transfers	2,345	34,534	67,756	678,678	678,678	56,567	56,563	565,675
Share-based payment transactions	67,543	566,433	44,564	567,567	57,568	3,434	567,567	344,353
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	65,673

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Other reserves	Profit and loss account	Total	Minority interests	Total equity
	€	€	€	€	€
At 1 July 2023	678,567	456,456	4,941,325	678,768	5,620,093
Profit for the year	56,657	4,456	2,862,220	567,657	3,429,877
Other comprehensive income	77,675	45,334	1,347,681	34,345	1,382,026
Total comprehensive income	134,332	49,790	4,209,901	602,002	4,811,903
Dividends	57,356	54,433	1,574,550	57,754	1,632,304
New share capital subscribed	43,435	544,564	1,788,115	34,345	1,822,460
Share issue costs	5,654	5,446	1,676,521	4,564	1,681,085
Purchase of own share capital	34,345	3,345	1,613,039	34,345	1,647,384
Other ordinary share capital movements	3,434	34,345	1,955,087	7,857	1,962,944
Other share premium reserve movements	45,456	454	1,858,925	456,456	2,315,381
Other capital redemption reserve movements	56,567	34,345	2,941,253	678,768	3,620,021
Transfers	34,345	5,564	2,180,705	787,456	2,968,161
Share-based payment transactions	56,756	34,345	2,310,130	867,567	3,177,697
Increase in non-controlling interest in subsidiaries that do not result in loss of control	343,455	56,456	2,961,965	4,456	2,966,421

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves €	Profit and loss account €	Total €	Minority interests €	Total equity €
At 1 January 2024	678,567	456,456	4,941,325	678,768	5,620,093
Profit for the year	56,657	4,456	2,862,220	567,657	3,429,877
Other comprehensive income	77,675	45,334	1,347,681	34,345	1,382,026
Total comprehensive income	134,332	49,790	4,209,901	602,002	4,811,903
Dividends	57,356	54,433	1,574,550	57,754	1,632,304
New share capital subscribed	43,435	544,564	1,788,115	34,345	1,822,460
Share issue costs	5,654	5,446	1,676,521	4,564	1,681,085
Purchase of own share capital	34,345	3,345	1,613,039	34,345	1,647,384
Other ordinary share capital movements	3,434	34,345	1,955,087	7,857	1,962,944
Other share premium reserve movements	45,456	454	1,858,925	456,456	2,315,381
Other capital redemption reserve movements	56,567	34,345	2,941,253	678,768	3,620,021
Transfers	34,345	5,564	2,180,705	787,456	2,968,161
Share-based payment transactions	56,756	34,345	2,310,130	867,567	3,177,697
Increase in non-controlling interest in subsidiaries that do not result in loss of control	343,455	56,456	2,961,965	4,456	2,966,421

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended **30 June 2025**

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
Decrease in non-controlling interest in subsidiaries	345,345	34,534	7,644	56,567	55,678	343,455	6,567	3,443
Acquisition of subsidiaries, increase in equity	64,533	3,434	56,756	78,678	7,556	67,563	343,453	567,567
Acquisition of non-controlling interest, increase in equity	34,534	534,534	56,767	5,567	79,897	34,345	567,567	343,453
Merger adjustment, increase in equity	67,567	34,353	789,545	667,567	56,567	565,675	34,345	56,567
Other movements on reserves	4,343	453,434	75,645	457,456	7,879	567,567	34,345	34,345
At <b>30 June 2024</b>	<u>3,553,948</u>	<u>4,042,277</u>	<u>4,068,527</u>	<u>6,486,266</u>	<u>5,098,694</u>	<u>3,968,089</u>	<u>4,384,986</u>	<u>3,242,121</u>
Difference between the prior period closing balance and current period opening balance	(3,486,369)	(3,942,476)	(4,004,904)	(6,414,165)	(4,304,341)	(3,843,844)	(4,144,996)	(2,777,768)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
Decrease in non-controlling interest in subsidiaries	345,345	34,534	7,644	56,567	55,678	343,455	6,567	3,443
Acquisition of subsidiaries, increase in equity	64,533	3,434	56,756	78,678	7,556	67,563	343,453	567,567
Acquisition of non-controlling interest, increase in equity	34,534	534,534	56,767	5,567	79,897	34,345	567,567	343,453
Merger adjustment, increase in equity	67,567	34,353	789,545	667,567	56,567	565,675	34,345	56,567
Other movements on reserves	4,343	453,434	75,645	457,456	7,879	567,567	34,345	34,345
At 31 December 2024	3,553,948	4,042,277	4,068,527	6,486,266	5,098,694	3,968,089	4,384,986	3,242,121
Difference between the prior period closing balance and current period opening balance	(3,486,369)	(3,942,476)	(4,004,904)	(6,414,165)	(4,304,341)	(3,843,844)	(4,144,996)	(2,777,768)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Other reserves	Profit and loss account	Total	Minority interests	Total equity
	€	€	€	€	€
Decrease in non-controlling interest in subsidiaries	56,756	3,434	913,423	8,786	922,209
Acquisition of subsidiaries, increase in equity	34,345	5,645	1,229,530	34,534	1,264,064
Acquisition of non-controlling interest, increase in equity	56,567	3,434	1,716,665	4,454	1,721,119
Merger adjustment, increase in equity	345,345	4,564	2,622,095	456,456	3,078,551
Other movements on reserves	567,567	34,345	2,236,926	567,567	2,804,493
At 30 June 2024	2,554,282	1,330,965	38,730,155	5,286,135	44,016,290
Difference between the prior period closing balance and current period opening balance	(2,474,103)	(1,195,531)	(36,588,497)	(5,224,834)	(41,813,331)
<a href="#">Click here to enter data</a>					

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves	Profit and loss account	Total	Minority interests	Total equity
	€	€	€	€	€
Decrease in non-controlling interest in subsidiaries	56,756	3,434	913,423	8,786	922,209
Acquisition of subsidiaries, increase in equity	34,345	5,645	1,229,530	34,534	1,264,064
Acquisition of non-controlling interest, increase in equity	56,567	3,434	1,716,665	4,454	1,721,119
Merger adjustment, increase in equity	345,345	4,564	2,622,095	456,456	3,078,551
Other movements on reserves	567,567	34,345	2,236,926	567,567	2,804,493
At 31 December 2024	2,554,282	1,330,965	38,730,155	5,286,135	44,016,290
Difference between the prior period closing balance and current period opening balance	(2,474,103)	(1,195,531)	(36,588,497)	(5,224,834)	(41,813,331)
<a href="#">Click here to enter data</a>					

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
At 1 July 2023	756,757	56,756	78,786	567,567	867,867	454,546	567,567	456,456
Prior period adjustment	686,786	67,868	567,567	678,678	567,567	56,756	3,453	75,675
At 1 July 2023	1,443,543	124,624	646,353	1,246,245	1,435,434	511,302	571,020	532,131
Profit for the year	567,567	76,786	567,567	67,867	567,567	43,453	445,646	464,654
Other comprehensive income	44,645	434,456	6,767	463,456	78,785	44,354	87,645	64,564
Total comprehensive income	612,212	511,242	574,334	531,323	646,352	87,807	533,291	529,218
Dividends	67,545	53,554	657,867	34,934	7,067	5,943	568,267	67,584
New share capital subscribed	43,453	567,567	345,354	65,563	4,534	53,436	66,756	53,453
Share issue costs	87,654	56,567	6,544	6,768	567,567	353,435	564,562	22,324
Purchase of own share capital	345,678	34,345	54,546	56,567	678,678	3,434	345,345	56,756
Other ordinary share capital movements	675,433	64,546	54,645	678,674	57,567	345,345	34,534	6,564
Other share premium reserve movements	234,567	34,345	65,643	786,545	567,567	33,436	56,567	34,345
Other capital redemption reserve movements	87,654	656,754	456,456	567,567	678,686	334,534	34,345	34,345
Transfers	2,345	34,534	67,756	678,678	678,678	56,567	56,563	565,675
Share-based payment transactions	67,543	566,433	44,564	567,567	57,568	3,434	567,567	344,353

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
At 1 January 2024	756,757	56,756	78,786	567,567	867,867	454,546	567,567	456,456
Prior period adjustment	686,786	67,868	567,567	678,678	567,567	56,756	3,453	75,675
At 1 January 2024	1,443,543	124,624	646,353	1,246,245	1,435,434	511,302	571,020	532,131
Profit for the year	567,567	76,786	567,567	67,867	567,567	43,453	445,646	464,654
Other comprehensive income	44,645	434,456	6,767	463,456	78,785	44,354	87,645	64,564
Total comprehensive income	612,212	511,242	574,334	531,323	646,352	87,807	533,291	529,218
Dividends	67,545	53,554	657,867	34,934	7,067	5,943	568,267	67,584
New share capital subscribed	43,453	567,567	345,354	65,563	4,534	53,436	66,756	53,453
Share issue costs	87,654	56,567	6,544	6,768	567,567	353,435	564,562	22,324
Purchase of own share capital	345,678	34,345	54,546	56,567	678,678	3,434	345,345	56,756
Other ordinary share capital movements	675,433	64,546	54,645	678,674	57,567	345,345	34,534	6,564
Other share premium reserve movements	234,567	34,345	65,643	786,545	567,567	33,436	56,567	34,345
Other capital redemption reserve movements	87,654	656,754	456,456	567,567	678,686	334,534	34,345	34,345
Transfers	2,345	34,534	67,756	678,678	678,678	56,567	56,563	565,675
Share-based payment transactions	67,543	566,433	44,564	567,567	57,568	3,434	567,567	344,353

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Other reserves €	Profit and loss account €	Total €	Minority interests €	Total equity €
At 1 July 2023	678,567	456,456	4,941,325	678,768	5,620,093
Prior period adjustment	456,456	67,564	3,228,370	45,645	3,274,015
At 1 July 2023	1,135,023	524,020	8,169,695	724,413	8,894,108
Profit for the year	56,657	4,456	2,862,220	567,657	3,429,877
Other comprehensive income	77,675	45,334	1,347,681	34,345	1,382,026
Total comprehensive income	134,332	49,790	4,209,901	602,002	4,811,903
Dividends	57,356	54,433	1,574,550	57,754	1,632,304
New share capital subscribed	43,435	544,564	1,788,115	34,345	1,822,460
Share issue costs	5,654	5,446	1,676,521	4,564	1,681,085
Purchase of own share capital	34,345	3,345	1,613,039	34,345	1,647,384
Other ordinary share capital movements	3,434	34,345	1,955,087	7,857	1,962,944
Other share premium reserve movements	45,456	454	1,858,925	456,456	2,315,381
Other capital redemption reserve movements	56,567	34,345	2,941,253	678,768	3,620,021
Transfers	34,345	5,564	2,180,705	787,456	2,968,161
Share-based payment transactions	56,756	34,345	2,310,130	867,567	3,177,697

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves €	Profit and loss account €	Total €	Minority interests €	Total equity €
At 1 January 2024	678,567	456,456	4,941,325	678,768	5,620,093
Prior period adjustment	456,456	67,564	3,228,370	45,645	3,274,015
At 1 January 2024	1,135,023	524,020	8,169,695	724,413	8,894,108
Profit for the year	56,657	4,456	2,862,220	567,657	3,429,877
Other comprehensive income	77,675	45,334	1,347,681	34,345	1,382,026
Total comprehensive income	134,332	49,790	4,209,901	602,002	4,811,903
Dividends	57,356	54,433	1,574,550	57,754	1,632,304
New share capital subscribed	43,435	544,564	1,788,115	34,345	1,822,460
Share issue costs	5,654	5,446	1,676,521	4,564	1,681,085
Purchase of own share capital	34,345	3,345	1,613,039	34,345	1,647,384
Other ordinary share capital movements	3,434	34,345	1,955,087	7,857	1,962,944
Other share premium reserve movements	45,456	454	1,858,925	456,456	2,315,381
Other capital redemption reserve movements	56,567	34,345	2,941,253	678,768	3,620,021
Transfers	34,345	5,564	2,180,705	787,456	2,968,161
Share-based payment transactions	56,756	34,345	2,310,130	867,567	3,177,697

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended **30 June 2025**

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
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	65,673
Decrease in non-controlling interest in subsidiaries	345,345	34,534	7,644	56,567	55,678	343,455	6,567	3,443
Acquisition of subsidiaries, increase in equity	64,533	3,434	56,756	78,678	7,556	67,563	343,453	567,567
Acquisition of non-controlling interest, increase in equity	34,534	534,534	56,767	5,567	79,897	34,345	567,567	343,453
Merger adjustment, increase in equity	67,567	34,353	789,545	667,567	56,567	565,675	34,345	56,567
Other movements on reserves	4,343	453,434	75,645	457,456	7,879	567,567	34,345	34,345
At <b>30 June</b> 2024	4,240,734	4,110,145	4,636,094	7,164,944	5,666,261	4,024,845	4,388,439	3,317,796
Difference between the prior period closing balance and current period opening balance	(4,173,155)	(4,010,344)	(4,572,471)	(7,092,843)	(4,871,908)	(3,900,600)	(4,148,449)	(2,853,443)

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
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	65,673
Decrease in non-controlling interest in subsidiaries	345,345	34,534	7,644	56,567	55,678	343,455	6,567	3,443
Acquisition of subsidiaries, increase in equity	64,533	3,434	56,756	78,678	7,556	67,563	343,453	567,567
Acquisition of non-controlling interest, increase in equity	34,534	534,534	56,767	5,567	79,897	34,345	567,567	343,453
Merger adjustment, increase in equity	67,567	34,353	789,545	667,567	56,567	565,675	34,345	56,567
Other movements on reserves	4,343	453,434	75,645	457,456	7,879	567,567	34,345	34,345
At 31 December 2024	4,240,734	4,110,145	4,636,094	7,164,944	5,666,261	4,024,845	4,388,439	3,317,796
Difference between the prior period closing balance and current period opening balance	(4,173,155)	(4,010,344)	(4,572,471)	(7,092,843)	(4,871,908)	(3,900,600)	(4,148,449)	(2,853,443)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Changes in Equity for the Financial Year Ended **30 June 2025**

	Other reserves €	Profit and loss account €	Total €	Minority interests €	Total equity €
Increase in non-controlling interest in subsidiaries that do not result in loss of control	343,455	56,456	2,961,965	4,456	2,966,421
Decrease in non-controlling interest in subsidiaries	56,756	3,434	913,423	8,786	922,209
Acquisition of subsidiaries, increase in equity	34,345	5,645	1,229,530	34,534	1,264,064
Acquisition of non-controlling interest, increase in equity	56,567	3,434	1,716,665	4,454	1,721,119
Merger adjustment, increase in equity	345,345	4,564	2,622,095	456,456	3,078,551
Other movements on reserves	567,567	34,345	2,236,926	567,567	2,804,493
At <b>30 June</b> 2024	<u>3,010,738</u>	<u>1,398,529</u>	<u>41,958,525</u>	<u>5,331,780</u>	<u>47,290,305</u>
Difference between the prior period closing balance and current period opening balance	(2,930,559)	(1,263,095)	(39,816,867)	(5,270,479)	(45,087,346)

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.

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 Prior period.

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

trading as FRS102

### Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves €	Profit and loss account €	Total €	Minority interests €	Total equity €
Increase in non-controlling interest in subsidiaries that do not result in loss of control	343,455	56,456	2,961,965	4,456	2,966,421
Decrease in non-controlling interest in subsidiaries	56,756	3,434	913,423	8,786	922,209
Acquisition of subsidiaries, increase in equity	34,345	5,645	1,229,530	34,534	1,264,064
Acquisition of non-controlling interest, increase in equity	56,567	3,434	1,716,665	4,454	1,721,119
Merger adjustment, increase in equity	345,345	4,564	2,622,095	456,456	3,078,551
Other movements on reserves	567,567	34,345	2,236,926	567,567	2,804,493
At 31 December 2024	3,010,738	1,398,529	41,958,525	5,331,780	47,290,305
Difference between the prior period closing balance and current period opening balance	(2,930,559)	(1,263,095)	(39,816,867)	(5,270,479)	(45,087,346)

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.

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 Prior period.

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

## Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Profit and loss account €	Total €
Profit for the year	100,000	100,000
At 30 June 2025	100,000	100,000
Difference between the prior period closing balance and current period opening balance	(200,000)	(200,000)
	Profit and loss account €	Total €
Profit for the year	100,000	100,000
At 30 June 2025	100,000	100,000
Difference between the prior period closing balance and current period opening balance	(200,000)	(200,000)
	Profit and loss account €	Total €
Profit for the year	200,000	200,000
At 30 June 2024	200,000	200,000
Difference between the prior period closing balance and current period opening balances	200,000	200,000

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

trading as FRS102

### Company Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Profit and loss account €	Total €
Profit for the year	100,000	100,000
At 31 December 2025	100,000	100,000
Difference between the prior period closing balance and current period opening balance	(200,000)	(200,000)
	Profit and loss account €	Total €
Profit for the year	100,000	100,000
At 31 December 2025	100,000	100,000
Difference between the prior period closing balance and current period opening balance	(200,000)	(200,000)
	Profit and loss account €	Total €
Profit for the year	200,000	200,000
At 31 December 2024	200,000	200,000
Difference between the prior period closing balance and current period opening balances	200,000	200,000

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Profit and loss account						Total	
	€						€	
Profit for the year	200,000						200,000	
At 30 June 2024	200,000						200,000	
Difference between the prior period closing balance and current period opening balances	200,000						200,000	
<a href="#">Click here to enter data</a>								
	Share capital	Share premium	Capital redemption reserve	Capital contribution reserve	Foreign currency translation reserve	Revaluation reserve	Non-distributable reserve	Merger reserve
	€	€	€	€	€	€	€	€
At 1 July 2024	24,234	34,534	453,452	23,423	4,543	6,753	4,534	5,655
Profit for the year	4,234	23,423	2,343	45,234	4,564	5,675	67,867	5,675
Other comprehensive income	32,423	45,645	4,543	45,634	5,675	3,453	7,686	45,456
Total comprehensive income	36,657	69,068	6,886	90,868	10,239	9,128	75,553	51,131
Dividends	4,575	2,364	3,265	3,478	45,400	5,741	45,722	67,733
New share capital subscribed	5,645	23,423	23,412	345,234	5,675	34,534	45,645	45,545
Share issue costs	2,342	2,342	4,353	56,456	4,564	5,675	56,767	6,756
Purchase of own share capital	67,867	5,645	23,421	3,453	5,675	3,434	4,564	45,645
Other ordinary share capital movements	6,786	546,456	4,534	45,645	4,534	3,453	65,756	56,756
Other share premium reserve movements	4,564	4,564	23,421	23,453	67,567	45,645	56,456	456,546

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Company Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Profit and loss account						Total
	€						€
Profit for the year	200,000						200,000
At 31 December 2024	200,000						200,000
Difference between the prior period closing balance and current period opening balances	200,000						200,000
<a href="#">Click here to enter data</a>							

	Share capital	Share premium	Capital redemption reserve	Capital contribution reserve	Foreign currency translation reserve	Revaluation reserve	Non-distributable reserve	Merger reserve
	€	€	€	€	€	€	€	€
At 1 January 2025	24,234	34,534	453,452	23,423	4,543	6,753	4,534	5,655
Profit for the year	4,234	23,423	2,343	45,234	4,564	5,675	67,867	5,675
Other comprehensive income	32,423	45,645	4,543	45,634	5,675	3,453	7,686	45,456
Total comprehensive income	36,657	69,068	6,886	90,868	10,239	9,128	75,553	51,131
Dividends	4,575	2,364	3,265	3,478	45,400	5,741	45,722	67,733
New share capital subscribed	5,645	23,423	23,412	345,234	5,675	34,534	45,645	45,545
Share issue costs	2,342	2,342	4,353	56,456	4,564	5,675	56,767	6,756
Purchase of own share capital	67,867	5,645	23,421	3,453	5,675	3,434	4,564	45,645
Other ordinary share capital movements	6,786	546,456	4,534	45,645	4,534	3,453	65,756	56,756
Other share premium reserve movements	4,564	4,564	23,421	23,453	67,567	45,645	56,456	456,546

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

## Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Other reserves €	Profit and loss account €	Total €
At 1 July 2024	4,534	56,567	618,229
Profit for the year	4,564	4,565	168,144
Other comprehensive income	56,756	3,453	250,724
Total comprehensive income	61,320	8,018	418,868
Dividends	67,775	5,574	251,627
New share capital subscribed	4,564	3,434	537,111
Share issue costs	56,756	3,434	199,445
Purchase of own share capital	4,564	4,554	168,822
Other ordinary share capital movements	5,675	54,645	794,240
Other share premium reserve movements	4,564	4,545	691,325

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

## Company Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves €	Profit and loss account €	Total €
At 1 January 2025	4,534	56,567	618,229
Profit for the year	4,564	4,565	168,144
Other comprehensive income	56,756	3,453	250,724
Total comprehensive income	61,320	8,018	418,868
Dividends	67,775	5,574	251,627
New share capital subscribed	4,564	3,434	537,111
Share issue costs	56,756	3,434	199,445
Purchase of own share capital	4,564	4,554	168,822
Other ordinary share capital movements	5,675	54,645	794,240
Other share premium reserve movements	4,564	4,545	691,325

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

## Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
Other capital redemption reserve movements	56,756	6,776	12,341	5,464	6,786	3,453	45,654	6,776
Transfers	4,564	5,645	2,342	34,534	5,645	4,564	75,675	45,645
Share-based payment transactions	45,645	7,867	4,352	45,645	4,545	3,453	45,645	76,564
Other movements on reserves	45,645	6,767	12,341	5,675	5,675	456,453	65,756	4,564
At 30 June 2025	305,280	715,451	574,120	683,328	170,848	582,286	587,727	869,316
Difference between the prior period closing balance and current period opening balance	584,607	168,571	(168,729)	227,759	245,312	549,952	220,854	256,498

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

trading as FRS102

### Company Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
Other capital redemption reserve movements	56,756	6,776	12,341	5,464	6,786	3,453	45,654	6,776
Transfers	4,564	5,645	2,342	34,534	5,645	4,564	75,675	45,645
Share-based payment transactions	45,645	7,867	4,352	45,645	4,545	3,453	45,645	76,564
Other movements on reserves	45,645	6,767	12,341	5,675	5,675	456,453	65,756	4,564
At 31 December 2025	305,280	715,451	574,120	683,328	170,848	582,286	587,727	869,316
Difference between the prior period closing balance and current period opening balance	584,607	168,571	(168,729)	227,759	245,312	549,952	220,854	256,498

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Other reserves €	Profit and loss account €	Total €
Other capital redemption reserve movements	4,545	3,453	152,004
Transfers	56,756	34,534	269,904
Share-based payment transactions	4,564	4,564	242,844
Other movements on reserves	45,645	34,534	683,055
At 30 June 2025	321,262	217,856	5,027,474
Difference between the prior period closing balance and current period opening balance	248,183	325,297	2,658,304

[Click here to enter data](#)

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
At 1 July 2024	24,234	34,534	453,452	23,423	4,543	6,753	4,534	5,655
Prior period adjustment	2,342	43,534	4,534	56,456	76,675	5,345	78,676	45,345
At 1 July 2024 (As restated)	26,576	78,068	457,986	79,879	81,218	12,098	83,210	51,000

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Company Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves €	Profit and loss account €	Total €
Other capital redemption reserve movements	4,545	3,453	152,004
Transfers	56,756	34,534	269,904
Share-based payment transactions	4,564	4,564	242,844
Other movements on reserves	45,645	34,534	683,055
At 31 December 2025	321,262	217,856	5,027,474
Difference between the prior period closing balance and current period opening balance	248,183	325,297	2,658,304

[Click here to enter data](#)

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
At 1 January 2025	24,234	34,534	453,452	23,423	4,543	6,753	4,534	5,655
Prior period adjustment	2,342	43,534	4,534	56,456	76,675	5,345	78,676	45,345
At 1 January 2025 (As restated)	26,576	78,068	457,986	79,879	81,218	12,098	83,210	51,000

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

trading as FRS102

### Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Other reserves €	Profit and loss account €	Total €
At 1 July 2024	4,534	56,567	618,229
Prior period adjustment	4,645	33,434	350,986
At 1 July 2024 (As restated)	9,179	90,001	969,215

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

## Company Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves €	Profit and loss account €	Total €
At 1 January 2025	4,534	56,567	618,229
Prior period adjustment	4,645	33,434	350,986
At 1 January 2025 (As restated)	9,179	90,001	969,215

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
Profit for the year	4,234	23,423	2,343	45,234	4,564	5,675	67,867	5,675
Other comprehensive income	32,423	45,645	4,543	45,634	5,675	3,453	7,686	45,456
Total comprehensive income	36,657	69,068	6,886	90,868	10,239	9,128	75,553	51,131
Dividends	4,575	2,364	3,265	3,478	45,400	5,741	45,722	67,733
New share capital subscribed	5,645	23,423	23,412	345,234	5,675	34,534	45,645	45,545
Purchase of own share capital	67,867	5,645	23,421	3,453	5,675	3,434	4,564	45,645
Other ordinary share capital movements	6,786	546,456	4,534	45,645	4,534	3,453	65,756	56,756
Other share premium reserve movements	4,564	4,564	23,421	23,453	67,567	45,645	56,456	456,546
Other capital redemption reserve movements	56,756	6,776	12,341	5,464	6,786	3,453	45,654	6,776
Transfers	4,564	5,645	2,342	34,534	5,645	4,564	75,675	45,645
Share-based payment transactions	45,645	7,867	4,352	45,645	4,545	3,453	45,645	76,564
Other movements on reserves	45,645	6,767	12,341	5,675	5,675	456,453	65,756	4,564
At 30 June 2025	305,280	756,643	574,301	683,328	242,959	581,956	609,636	907,905

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Company Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
Profit for the year	4,234	23,423	2,343	45,234	4,564	5,675	67,867	5,675
Other comprehensive income	32,423	45,645	4,543	45,634	5,675	3,453	7,686	45,456
Total comprehensive income	36,657	69,068	6,886	90,868	10,239	9,128	75,553	51,131
Dividends	4,575	2,364	3,265	3,478	45,400	5,741	45,722	67,733
New share capital subscribed	5,645	23,423	23,412	345,234	5,675	34,534	45,645	45,545
Purchase of own share capital	67,867	5,645	23,421	3,453	5,675	3,434	4,564	45,645
Other ordinary share capital movements	6,786	546,456	4,534	45,645	4,534	3,453	65,756	56,756
Other share premium reserve movements	4,564	4,564	23,421	23,453	67,567	45,645	56,456	456,546
Other capital redemption reserve movements	56,756	6,776	12,341	5,464	6,786	3,453	45,654	6,776
Transfers	4,564	5,645	2,342	34,534	5,645	4,564	75,675	45,645
Share-based payment transactions	45,645	7,867	4,352	45,645	4,545	3,453	45,645	76,564
Other movements on reserves	45,645	6,767	12,341	5,675	5,675	456,453	65,756	4,564
At 31 December 2025	305,280	756,643	574,301	683,328	242,959	581,956	609,636	907,905

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

trading as FRS102

### Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Other reserves €	Profit and loss account €	Total €
Profit for the year	4,564	4,565	168,144
Other comprehensive income	56,756	3,453	250,724
Total comprehensive income	61,320	8,018	418,868
Dividends	67,775	5,574	251,627
New share capital subscribed	4,564	3,434	537,111
Purchase of own share capital	4,564	4,554	168,822
Other ordinary share capital movements	5,675	54,645	794,240
Other share premium reserve movements	4,564	4,545	691,325
Other capital redemption reserve movements	4,545	3,453	152,004
Transfers	56,756	34,534	269,904
Share-based payment transactions	4,564	4,564	242,844
Other movements on reserves	45,645	34,534	683,055
At 30 June 2025	269,151	247,856	5,179,015

[Click here to enter data](#)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Company Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves €	Profit and loss account €	Total €
Profit for the year	4,564	4,565	168,144
Other comprehensive income	56,756	3,453	250,724
Total comprehensive income	61,320	8,018	418,868
Dividends	67,775	5,574	251,627
New share capital subscribed	4,564	3,434	537,111
Purchase of own share capital	4,564	4,554	168,822
Other ordinary share capital movements	5,675	54,645	794,240
Other share premium reserve movements	4,564	4,545	691,325
Other capital redemption reserve movements	4,545	3,453	152,004
Transfers	56,756	34,534	269,904
Share-based payment transactions	4,564	4,564	242,844
Other movements on reserves	45,645	34,534	683,055
At 31 December 2025	269,151	247,856	5,179,015

[Click here to enter data](#)

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
At 1 July 2023	4,543	4,456	5,675	4,534	6,756	23,423	24,234	23,423
Profit for the year	4,564	34,545	5,645	45,345	56,765	23,432	23,423	34,534
Other comprehensive income	34,523	6,564	67,645	56,756	5,665	3,453	34,534	5,645
Total comprehensive income	39,087	41,109	73,290	102,101	62,430	26,885	57,957	40,179
Dividends	3,999	3,518	9,128	4,609	34,599	2,406	2,906	3,458
New share capital subscribed	34,523	45,645	5,675	56,756	546,456	3,453	34,534	45,645
Share issue costs	34,534	3,453	4,564	4,564	34,534	2,342	23,423	3,453
Purchase of own share capital	45,645	5,645	5,675	56,756	6,456	34,534	34,534	4,564
Other ordinary share capital movements	34,534	34,534	45,645	4,564	3,533	2,342	23,423	3,453
Other share premium reserve movements	54,645	45,645	5,675	5,675	23,423	34,534	4,353	4,564
Other capital redemption reserve movements	3,434	3,453	4,564	45,645	3,434	23,423	2,342	56,756
Transfers	4,564	4,564	5,675	5,675	2,323	3,453	43,534	43,534
Share-based payment transactions	3,453	3,453	45,645	4,564	3,534	23,423	2,342	6,575
Other movements on reserves	345,334	45,645	6,756	5,675	23,423	345,342	2,342	4,534
At 30 June 2024	608,295	241,120	217,967	301,118	750,901	525,560	255,924	240,138

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Company Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
At 1 January 2024	4,543	4,456	5,675	4,534	6,756	23,423	24,234	23,423
Profit for the year	4,564	34,545	5,645	45,345	56,765	23,432	23,423	34,534
Other comprehensive income	34,523	6,564	67,645	56,756	5,665	3,453	34,534	5,645
Total comprehensive income	39,087	41,109	73,290	102,101	62,430	26,885	57,957	40,179
Dividends	3,999	3,518	9,128	4,609	34,599	2,406	2,906	3,458
New share capital subscribed	34,523	45,645	5,675	56,756	546,456	3,453	34,534	45,645
Share issue costs	34,534	3,453	4,564	4,564	34,534	2,342	23,423	3,453
Purchase of own share capital	45,645	5,645	5,675	56,756	6,456	34,534	34,534	4,564
Other ordinary share capital movements	34,534	34,534	45,645	4,564	3,533	2,342	23,423	3,453
Other share premium reserve movements	54,645	45,645	5,675	5,675	23,423	34,534	4,353	4,564
Other capital redemption reserve movements	3,434	3,453	4,564	45,645	3,434	23,423	2,342	56,756
Transfers	4,564	4,564	5,675	5,675	2,323	3,453	43,534	43,534
Share-based payment transactions	3,453	3,453	45,645	4,564	3,534	23,423	2,342	6,575
Other movements on reserves	345,334	45,645	6,756	5,675	23,423	345,342	2,342	4,534
At 31 December 2024	608,295	241,120	217,967	301,118	750,901	525,560	255,924	240,138

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

trading as FRS102

### Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Other reserves €	Profit and loss account €	Total €
At 1 July 2023	3,434	23,234	123,712
Profit for the year	6,454	3,242	237,949
Other comprehensive income	34,345	3,453	252,583
Total comprehensive income	40,799	6,695	490,532
Dividends	5,424	2,354	72,401
New share capital subscribed	3,242	34,543	810,472
Share issue costs	4,534	23,423	138,824
Purchase of own share capital	23,423	3,433	220,665
Other ordinary share capital movements	34,534	23,235	209,797
Other share premium reserve movements	2,342	23,423	204,279
Other capital redemption reserve movements	3,434	3,434	149,919
Transfers	32,423	2,342	148,087
Share-based payment transactions	34,534	32,423	159,946
Other movements on reserves	23,423	234,322	1,036,796
At 30 June 2024	211,546	412,861	3,765,430

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

trading as FRS102

### Company Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves €	Profit and loss account €	Total €
At 1 January 2024	3,434	23,234	123,712
Profit for the year	6,454	3,242	237,949
Other comprehensive income	34,345	3,453	252,583
Total comprehensive income	40,799	6,695	490,532
Dividends	5,424	2,354	72,401
New share capital subscribed	3,242	34,543	810,472
Share issue costs	4,534	23,423	138,824
Purchase of own share capital	23,423	3,433	220,665
Other ordinary share capital movements	34,534	23,235	209,797
Other share premium reserve movements	2,342	23,423	204,279
Other capital redemption reserve movements	3,434	3,434	149,919
Transfers	32,423	2,342	148,087
Share-based payment transactions	34,534	32,423	159,946
Other movements on reserves	23,423	234,322	1,036,796
At 31 December 2024	211,546	412,861	3,765,430

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

## Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
Difference between the prior period closing balance and current period opening balances	(584,061)	(206,586)	235,485	(277,695)	(746,358)	(518,807)	(251,390)	(234,483)

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

## Company Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
Difference between the prior period closing balance and current period opening balances	(584,061)	(206,586)	235,485	(277,695)	(746,358)	(518,807)	(251,390)	(234,483)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

					Other reserves €	Profit and loss account €	Total €	
Difference between the prior period closing balance and current period opening balances					(207,012)	(356,294)	(3,147,201)	
<a href="#">Click here to enter data</a>								
	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
At 1 July 2023	4,543	4,456	5,675	4,534	6,756	23,423	24,234	23,423
Prior period adjustment	34,523	7,565	67,867	6,756	45,345	34,534	3,434	67,655
At 1 July 2023 (As restated)	39,066	12,021	73,542	11,290	52,101	57,957	27,668	91,078
Profit for the year	4,564	34,545	5,645	45,345	56,765	23,432	23,423	34,534
Other comprehensive income	34,523	6,564	67,645	56,756	5,665	3,453	34,534	5,645
Total comprehensive income	39,087	41,109	73,290	102,101	62,430	26,885	57,957	40,179
Dividends	3,999	3,518	9,128	4,609	34,599	2,406	2,906	3,458
New share capital subscribed	34,523	45,645	5,675	56,756	546,456	3,453	34,534	45,645
Purchase of own share capital	45,645	5,645	5,675	56,756	6,456	34,534	34,534	4,564
Other ordinary share capital movements	34,534	34,534	45,645	4,564	3,533	2,342	23,423	3,453

The notes on pages 77 to 273 form an integral part of these financial statements.



# ROI FRS 102 Test

trading as FRS102

## Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Other reserves €	Profit and loss account €	Total €
At 1 July 2023	3,434	23,234	123,712
Prior period adjustment	43,534	3,534	314,747
At 1 July 2023 (As restated)	46,968	26,768	438,459
Profit for the year	6,454	3,242	237,949
Other comprehensive income	34,345	3,453	252,583
Total comprehensive income	40,799	6,695	490,532
Dividends	5,424	2,354	72,401
New share capital subscribed	3,242	34,543	810,472
Purchase of own share capital	23,423	3,433	220,665
Other ordinary share capital movements	34,534	23,235	209,797

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

trading as FRS102

## Company Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves €	Profit and loss account €	Total €
At 1 January 2024	3,434	23,234	123,712
Prior period adjustment	43,534	3,534	314,747
At 1 January 2024 (As restated)	46,968	26,768	438,459
Profit for the year	6,454	3,242	237,949
Other comprehensive income	34,345	3,453	252,583
Total comprehensive income	40,799	6,695	490,532
Dividends	5,424	2,354	72,401
New share capital subscribed	3,242	34,543	810,472
Purchase of own share capital	23,423	3,433	220,665
Other ordinary share capital movements	34,534	23,235	209,797

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
Other share premium reserve movements	54,645	45,645	5,675	5,675	23,423	34,534	4,353	4,564
Other capital redemption reserve movements	3,434	3,453	4,564	45,645	3,434	23,423	2,342	56,756
Transfers	4,564	4,564	5,675	5,675	2,323	3,453	43,534	43,534
Share-based payment transactions	3,453	3,453	45,645	4,564	3,534	23,423	2,342	6,575
Other movements on reserves	345,334	45,645	6,756	5,675	23,423	345,342	2,342	4,534
At 30 June 2024	608,284	245,232	281,270	303,310	761,712	557,752	235,935	304,340

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Company Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Non-distributable reserve €	Merger reserve €
Other share premium reserve movements	54,645	45,645	5,675	5,675	23,423	34,534	4,353	4,564
Other capital redemption reserve movements	3,434	3,453	4,564	45,645	3,434	23,423	2,342	56,756
Transfers	4,564	4,564	5,675	5,675	2,323	3,453	43,534	43,534
Share-based payment transactions	3,453	3,453	45,645	4,564	3,534	23,423	2,342	6,575
Other movements on reserves	345,334	45,645	6,756	5,675	23,423	345,342	2,342	4,534
At 31 December 2024	608,284	245,232	281,270	303,310	761,712	557,752	235,935	304,340

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

trading as FRS102

### Company Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Other reserves €	Profit and loss account €	Total €
Other share premium reserve movements	2,342	23,423	204,279
Other capital redemption reserve movements	3,434	3,434	149,919
Transfers	32,423	2,342	148,087
Share-based payment transactions	34,534	32,423	159,946
Other movements on reserves	23,423	234,322	1,036,796
At 30 June 2024	250,546	392,972	3,941,353

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.

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 Prior period.

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

trading as FRS102

### Company Statement of Changes in Equity for the Financial Year Ended 31 December 2025

	Other reserves €	Profit and loss account €	Total €
Other share premium reserve movements	2,342	23,423	204,279
Other capital redemption reserve movements	3,434	3,434	149,919
Transfers	32,423	2,342	148,087
Share-based payment transactions	34,534	32,423	159,946
Other movements on reserves	23,423	234,322	1,036,796
At 31 December 2024	250,546	392,972	3,941,353

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.

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 Prior period.

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Statement of Cash Flows for the Financial Year Ended 30 June 2025

	Note	2024 €	2023 €
<b>Cash flows from operating activities</b>			
Profit for the year		300,000	500,000
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	16	(35,345)	(345,345)
Loss on disposal of tangible assets	5	9,528	15,880
Loss from sales of investment properties	5	20,184	33,640
Loss on disposal of intangible assets	5	32,478	54,130
Loss from disposals of investments	5	91,998	153,330
Finance income	8	(45,000)	(75,000)
Finance costs	9	14,523	24,205
Share based payment transactions		(6,000)	(10,000)
Income tax expense	13	295,539	492,565
Foreign exchange gains or losses		120,000	200,000
		<u>741,452</u>	<u>1,039,951</u>
Working capital adjustments			
Decrease/(increase) in stocks	22	2,668	(6,670)
Decrease/(increase) in trade debtors	23	22,926	(57,315)
(Decrease)/increase in trade creditors		(95,624)	239,060
Decrease in retirement benefit obligation net of actuarial changes	30	(5,656)	(3,434)
(Decrease)/increase in provisions	29	(75,210)	188,025
(Decrease)/increase in deferred income, including government grants		<u>(11,830)</u>	<u>29,575</u>
Cash generated from operations		578,726	1,429,192
Income taxes paid	13	<u>(224,677)</u>	<u>(317,995)</u>
Net cash flow from operating activities		<u>354,049</u>	<u>1,111,197</u>
<b>Cash flows from investing activities</b>			
Interest received		12,345	20,575
Acquisitions of tangible assets		1,631	3,496
Proceeds from sale of tangible assets		100,209	167,015
Acquisition of intangible assets	14	68,331	113,885
Proceeds from sale of intangible assets		(5,157)	(8,595)
Acquisition of investment properties	16	184,263	307,105
Proceeds from sale of investment properties		20,949	34,915
Cash receipts from repayment of loans, classified as investing activities		(34,345)	(45,645)
Advances of loans, classified as investing activities		(4,546)	(3,434)

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Consolidated Statement of Cash Flows for the Financial Year Ended 31 December 2025

	Note	2025 €	2024 €
<b>Cash flows from operating activities</b>			
Profit for the year		300,000	500,000
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	16	(35,345)	(345,345)
Loss on disposal of tangible assets	5	9,528	15,880
Loss from sales of investment properties	5	20,184	33,640
Loss on disposal of intangible assets	5	32,478	54,130
Loss from disposals of investments	5	91,998	153,330
Finance income	8	(45,000)	(75,000)
Finance costs	9	14,523	24,205
Share based payment transactions		(6,000)	(10,000)
Income tax expense	13	295,539	492,565
Foreign exchange gains or losses		120,000	200,000
		<u>741,452</u>	<u>1,039,951</u>
Working capital adjustments			
Decrease/(increase) in stocks	22	2,668	(6,670)
Decrease/(increase) in trade debtors	23	22,926	(57,315)
(Decrease)/increase in trade creditors		(95,624)	239,060
Decrease in retirement benefit obligation net of actuarial changes	30	(5,656)	(3,434)
(Decrease)/increase in provisions	29	(75,210)	188,025
(Decrease)/increase in deferred income, including government grants		<u>(11,830)</u>	<u>29,575</u>
Cash generated from operations		578,726	1,429,192
Income taxes paid	13	<u>(224,677)</u>	<u>(317,995)</u>
Net cash flow from operating activities		<u>354,049</u>	<u>1,111,197</u>
<b>Cash flows from investing activities</b>			
Interest received		12,345	20,575
Acquisitions of tangible assets		1,631	3,496
Proceeds from sale of tangible assets		100,209	167,015
Acquisition of intangible assets	14	68,331	113,885
Proceeds from sale of intangible assets		(5,157)	(8,595)
Acquisition of investment properties	16	184,263	307,105
Proceeds from sale of investment properties		20,949	34,915
Cash receipts from repayment of loans, classified as investing activities		(34,345)	(45,645)
Advances of loans, classified as investing activities		(4,546)	(3,434)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Cash Flows for the Financial Year Ended **30 June 2025**

	Note	2024 €	2023 €
Dividend income		4,068	6,780
Dividend income from financial assets		3,489	5,815
Acquisition of investments in joint ventures and associates	17	283,818	473,030
Proceeds from disposal of investments in joint ventures and associates		(42,246)	(70,410)
Net cash flows from investing activities		592,809	1,004,532
<b>Cash flows from financing activities</b>			
Interest paid	9	(7,308)	(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		(37,399)	73,656
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		(106,445)	145,680
Proceeds from issue of shares classified as liabilities		(34,345)	(56,653)
Redemption of shares classified as liabilities		(35,763)	46,475
Proceeds from issue of convertible debt, net of issue costs		(70,173)	55,027
Receipts from finance lease debtors		(56,567)	(56,456)
Payments to finance lease creditors		(85,825)	94,355
Proceeds from advance of government grants		(34,345)	(4,534)
Interest on preference shares		(9)	(15)
Net cash flows from financing activities		(573,615)	100,210
Net increase in cash and cash equivalents		373,243	2,215,939
Cash and cash equivalents at 1 <b>July</b>		(511,485)	-
Effect of exchange rate fluctuations on cash held		(34,343)	(353,434)
Cash and cash equivalents at <b>30 June</b>		(172,585)	1,862,505
<b>Out of balance to Cash and cash equivalents category (adjusted for overdrafts)</b>			
		(165,694)	2,373,990
<a href="#">Click here to enter data</a>			

	Note	2024 €	2023 €
<b>Cash flows from operating activities</b>			
Loss for the year		(65,453)	(86,754)
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	6	345,345	67,545

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Cash Flows for the Financial Year Ended **31 December 2025**

	Note	2025 €	2024 €
Dividend income		4,068	6,780
Dividend income from financial assets		3,489	5,815
Acquisition of investments in joint ventures and associates	17	283,818	473,030
Proceeds from disposal of investments in joint ventures and associates		(42,246)	(70,410)
Net cash flows from investing activities		<u>592,809</u>	<u>1,004,532</u>
<b>Cash flows from financing activities</b>			
Interest paid	9	(7,308)	(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		(37,399)	73,656
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		(106,445)	145,680
Proceeds from issue of shares classified as liabilities		(34,345)	(56,653)
Redemption of shares classified as liabilities		(35,763)	46,475
Proceeds from issue of convertible debt, net of issue costs		(70,173)	55,027
Receipts from finance lease debtors		(56,567)	(56,456)
Payments to finance lease creditors		(85,825)	94,355
Proceeds from advance of government grants		(34,345)	(4,534)
Interest on preference shares		(9)	(15)
Net cash flows from financing activities		<u>(573,615)</u>	<u>100,210</u>
Net increase in cash and cash equivalents		373,243	2,215,939
Cash and cash equivalents at 1 January		(511,485)	-
Effect of exchange rate fluctuations on cash held		(34,343)	(353,434)
Cash and cash equivalents at 31 December		<u>(172,585)</u>	<u>1,862,505</u>
Out of balance to Cash and cash equivalents category (adjusted for overdrafts)		(165,694)	2,373,990
<a href="#">Click here to enter data</a>			

	Note	2025 €	2024 €
<b>Cash flows from operating activities</b>			
Loss for the year		(65,453)	(86,754)
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	6	345,345	67,545

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Cash Flows for the Financial Year Ended **30 June 2025**

	Note	2024 €	2023 €
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 investees		34,534	3,456
Income tax expense	13	34,354	34,345
Foreign exchange gains or losses		34,534	67,567
		<b>1,146,143</b>	<b>1,024,978</b>
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)	(34,534)
Decrease in retirement benefit obligation net of actuarial changes	30	(6,453)	(34,345)
Decrease in provisions	29	(34,345)	(566,543)
Decrease in deferred income, including government grants		(564,564)	(345,345)
Cash generated from operations		<b>115,446</b>	<b>(5,980)</b>
Income taxes paid	13	(343,453)	(34,534)
Net cash flow from operating activities		<b>(228,007)</b>	<b>(40,514)</b>
<b>Cash flows from investing activities</b>			
Interest received		(34,345)	(34,345)
Acquisition of subsidiaries	17	(453,453)	(567,567)
Proceeds from sale of subsidiaries		(456,456)	(75,754)
Acquisitions of tangible assets		(564,564)	(34,534)
Proceeds from sale of tangible assets		(3,434)	(65,756)
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, classified as investing activities		(3,435)	(5,675)
Advances of loans, classified as investing activities		(45,645)	(34,345)
<b>Dividend income</b>		<b>(34,345)</b>	<b>(34,345)</b>

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Cash Flows for the Financial Year Ended 31 December 2025

	Note	2025 €	2024 €
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 investees		34,534	3,456
Income tax expense	13	34,354	34,345
Foreign exchange gains or losses		34,534	67,567
<b>Impairment loss/reversal</b>		<b>(100)</b>	<b>(100)</b>
		<b>1,146,043</b>	<b>1,024,878</b>
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)	(34,534)
Decrease in retirement benefit obligation net of actuarial changes	30	(6,453)	(34,345)
Decrease in provisions	29	(34,345)	(566,543)
Decrease in deferred income, including government grants		(564,564)	(345,345)
Cash generated from operations		<b>115,346</b>	<b>(6,080)</b>
Income taxes paid	13	(343,453)	(34,534)
Net cash flow from operating activities		<b>(228,107)</b>	<b>(40,614)</b>
<b>Cash flows from investing activities</b>			
Interest received		(34,345)	(34,345)
Acquisition of subsidiaries	17	(453,453)	(567,567)
Proceeds from sale of subsidiaries		(456,456)	(75,754)
Acquisitions of tangible assets		(564,564)	(34,534)
Proceeds from sale of tangible assets		(3,434)	(65,756)
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, classified as investing activities		(3,435)	(5,675)
Advances of loans, classified as investing activities		(45,645)	(34,345)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Cash Flows for the Financial Year Ended 30 June 2025

	Note	2024 €	2023 €
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)
<b>Cash flows from financing activities</b>			
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		(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 liabilities		(342,326)	(43,534)
Redemption of shares classified as liabilities		(434,534)	(5,675)
Proceeds from issue of convertible debt, net of 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		(5,622,441)	(4,569,880)
Cash and cash equivalents at 1 July		(675,634)	(345,345)
Effect of exchange rate fluctuations on cash held		(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 category (adjusted for overdrafts)		(6,641,123)	(4,444,176)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Consolidated Statement of Cash Flows for the Financial Year Ended 31 December 2025

	Note	2025 €	2024 €
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)
<b>Cash flows from financing activities</b>			
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		(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 liabilities		(342,326)	(43,534)
Redemption of shares classified as liabilities		(434,534)	(5,675)
Proceeds from issue of convertible debt, net of 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		(5,622,541)	(4,569,480)
Cash and cash equivalents at 1 January		(675,634)	(345,345)
Effect of exchange rate fluctuations on cash held		(345,345)	(34,345)
Cash and cash equivalents at 31 December		(6,643,520)	(4,949,170)
Out of balance to Cash and cash equivalents category (adjusted for overdrafts)		(6,641,223)	(4,444,576)

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Company Statement of Cash Flows for the Financial Year Ended 30 June 2025

	Note	2024 €	2023 €
<b>Cash flows from operating activities</b>			
Profit for the year		100,000	200,000
Adjustments to cash flows from non-cash items			
Financial instrument net gains (losses) through profit and loss		(34,345)	(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
		<u>197,842</u>	<u>164,312</u>
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 in retirement benefit obligation net of actuarial changes	30	(34,345)	(45,564)
(Decrease)/increase in provisions	29	(37,605)	75,210
(Decrease)/increase in deferred income, including government grants		<u>(5,915)</u>	<u>11,830</u>
Cash generated from operations		84,962	275,818
Income taxes paid	13	<u>(77,151)</u>	<u>(127,198)</u>
Net cash flow from operating activities		<u>7,811</u>	<u>148,620</u>
<b>Cash flows from investing activities</b>			
Interest received		4,115	8,230
Acquisition of subsidiaries	17	81,517	163,034
Proceeds from sale of subsidiaries		53,113	106,226
Acquisitions of tangible assets		(442,342)	(10,361)
Proceeds from sale of tangible assets		33,403	66,806
Acquisition of intangible assets	14	22,777	45,554
Proceeds from sale of intangible assets		(1,719)	(3,438)
Acquisition of investment properties		61,421	122,842
Proceeds from sale of investment properties		6,983	13,966

The notes on pages 77 to 273 form an integral part of these financial statements.

# ROI FRS 102 Test

## trading as FRS102

### Company Statement of Cash Flows for the Financial Year Ended 31 December 2025

	Note	2025 €	2024 €
<b>Cash flows from operating activities</b>			
Profit for the year		100,000	200,000
Adjustments to cash flows from non-cash items			
Financial instrument net gains (losses) through profit and loss		(34,345)	(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
		<u>197,842</u>	<u>164,312</u>
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 in retirement benefit obligation net of actuarial changes	30	(34,345)	(45,564)
(Decrease)/increase in provisions	29	(37,605)	75,210
(Decrease)/increase in deferred income, including government grants		<u>(5,915)</u>	<u>11,830</u>
Cash generated from operations		84,962	275,818
Income taxes paid	13	<u>(77,151)</u>	<u>(127,198)</u>
Net cash flow from operating activities		<u>7,811</u>	<u>148,620</u>
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Proceeds from sale of tangible assets		33,403	66,806
Acquisition of intangible assets	14	22,777	45,554
Proceeds from sale of intangible assets		(1,719)	(3,438)
Acquisition of investment properties		61,421	122,842
Proceeds from sale of investment properties		6,983	13,966

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Company Statement of Cash Flows for the Financial Year Ended **30 June 2025**

	Note	2024 €	2023 €
Cash receipts from repayment of loans, classified as investing activities		(56,456)	(34,345)
Advances of loans, classified as investing activities		(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 and associates	17	94,606	189,212
Proceeds from disposal of investments in joint ventures and associates		(14,082)	(28,164)
Net cash flows from investing activities		(188,679)	598,955
<b>Cash flows from financing activities</b>			
Interest paid		(2,436)	(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		(360,763)	(3,698)
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		(39,458)	26,365
Proceeds from issue of shares classified as liabilities		(345,345)	(3,435)
Redemption of shares classified as liabilities		(61,807)	(2,017)
Proceeds from issue of convertible debt, net of issue costs		(52,259)	(9,628)
Receipts from finance lease debtors		(565,645)	(54,643)
Payments to finance lease creditors		(29,174)	16,946
Proceeds from advance of government grants		(4,543)	(345,345)
Interest on preference shares		(3)	(6)
Net cash flows from financing activities		(1,944,975)	(481,926)
Net (decrease)/increase in cash and cash equivalents		(2,125,843)	265,649
Cash and cash equivalents at 1 <b>July</b>		(504,594)	-
Effect of exchange rate fluctuations on cash held		(34,345)	(456,456)
Cash and cash equivalents at <b>30 June</b>		(2,664,782)	(190,807)
Out of balance to Cash and cash equivalents category (adjusted for overdrafts)		(2,662,485)	313,787

[Click here to enter data](#)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Company Statement of Cash Flows for the Financial Year Ended **31 December 2025**

	Note	2025 €	2024 €
Cash receipts from repayment of loans, classified as investing activities		(56,456)	(34,345)
Advances of loans, classified as investing activities		(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 and associates	17	94,606	189,212
Proceeds from disposal of investments in joint ventures and associates		(14,082)	(28,164)
Net cash flows from investing activities		(188,679)	598,955
<b>Cash flows from financing activities</b>			
Interest paid		(2,436)	(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		(360,763)	(3,698)
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		(39,458)	26,365
Proceeds from issue of shares classified as liabilities		(345,345)	(3,435)
Redemption of shares classified as liabilities		(61,807)	(2,017)
Proceeds from issue of convertible debt, net of issue costs		(52,259)	(9,628)
Receipts from finance lease debtors		(565,645)	(54,643)
Payments to finance lease creditors		(29,174)	16,946
Proceeds from advance of government grants		(4,543)	(345,345)
Interest on preference shares		(3)	(6)
Net cash flows from financing activities		(1,944,975)	(481,926)
Net (decrease)/increase in cash and cash equivalents		(2,125,843)	265,649
Cash and cash equivalents at 1 <b>January</b>		(504,594)	-
Effect of exchange rate fluctuations on cash held		(34,345)	(456,456)
Cash and cash equivalents at <b>31 December</b>		(2,664,782)	(190,807)
<b>Out of balance to Cash and cash equivalents category (adjusted for overdrafts)</b>		(2,662,485)	313,787

[Click here to enter data](#)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Company Statement of Cash Flows for the Financial Year Ended **30 June 2025**

	Note	2024 €	2023 €
<b>Cash flows from operating activities</b>			
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
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 investees		56,756	456,456
Income tax expense	13	46,456	34,534
Foreign exchange gains or losses		5,767	4,564
		<u>503,228</u>	<u>1,079,247</u>
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	30	(45,456)	(67,567)
Decrease in provisions	29	(56,756)	(45,456)
Decrease in deferred income, including government grants		<u>(45,646)</u>	<u>(345,456)</u>
Cash generated from operations		<u>220,124</u>	<u>(102,375)</u>
Income taxes paid	13	<u>(45,645)</u>	<u>(8,765)</u>
Net cash flow from operating activities		<u>174,479</u>	<u>(111,140)</u>
<b>Cash flows from investing activities</b>			
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)
Proceeds from sale of intangible assets		(56,756)	(45,645)
Acquisition of investment properties		(345,345)	(676,745)
Proceeds from sale of investment properties		<u>(56,756)</u>	<u>(64,544)</u>

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Company Statement of Cash Flows for the Financial Year Ended 31 December 2025

	Note	2025 €	2024 €
<b>Cash flows from operating activities</b>			
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
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 investees		56,756	456,456
Income tax expense	13	46,456	34,534
Foreign exchange gains or losses		5,767	4,564
Impairment loss/reversal		(100)	(100)
		503,528	1,079,147
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	30	(45,456)	(67,567)
Decrease in provisions	29	(56,756)	(45,456)
Decrease in deferred income, including government grants		(45,646)	(345,456)
Cash generated from operations		220,024	(102,475)
Income taxes paid	13	(45,645)	(8,765)
Net cash flow from operating activities		174,379	(111,240)
<b>Cash flows from investing activities</b>			
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)
Proceeds from sale of intangible assets		(56,756)	(45,645)
Acquisition of investment properties		(345,345)	(676,745)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Company Statement of Cash Flows for the Financial Year Ended **30 June 2025**

	Note	2024 €	2023 €
Cash receipts from repayment of loans, classified as investing activities		(75,567)	(54,564)
Advances of loans, classified as investing activities		(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		<u>(2,222,671)</u>	<u>(1,582,085)</u>
<b>Cash flows from financing activities</b>			
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		(876,454)	(34,534)
Proceeds from issue of shares classified as liabilities		(6,756)	(5,665)
Redemption of shares classified as liabilities		(4,565)	(34,534)
Proceeds from issue of convertible debt, net of 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		<u>(4,345)</u>	<u>(34,534)</u>
Net cash flows from financing activities		<u>(2,143,197)</u>	<u>(939,722)</u>
Net decrease in cash and cash equivalents		(4,191,889)	(2,632,947)
Cash and cash equivalents at 1 July		(56,564)	(34,534)
Effect of exchange rate fluctuations on cash held		<u>(44,565)</u>	<u>(345,345)</u>
Cash and cash equivalents at <b>30 June</b>		<u><u>(4,292,118)</u></u>	<u><u>(3,012,826)</u></u>
Out of balance to Cash and cash equivalents category (adjusted for overdrafts)		(4,290,21)	(2,508,32)

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

#### Company Statement of Cash Flows for the Financial Year Ended 31 December 2025

	Note	2025 €	2024 €
<b>Proceeds from sale of investment properties</b>		(56,756)	(64,544)
Cash receipts from repayment of loans, classified as investing activities		(75,567)	(54,564)
Advances of loans, classified as investing activities		(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)
<b>Net cash flows from investing activities</b>		<b>(2,222,671)</b>	<b>(1,582,085)</b>
<b>Cash flows from financing activities</b>			
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		(876,454)	(34,534)
Proceeds from issue of shares classified as liabilities		(6,756)	(5,665)
Redemption of shares classified as liabilities		(4,565)	(34,534)
Proceeds from issue of convertible debt, net of 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)
<b>Net cash flows from financing activities</b>		<b>(2,143,197)</b>	<b>(939,722)</b>
<b>Net decrease in cash and cash equivalents</b>		<b>(4,191,489)</b>	<b>(2,633,047)</b>
Cash and cash equivalents at 1 January		(56,564)	(34,534)
Effect of exchange rate fluctuations on cash held		(44,565)	(345,345)
<b>Cash and cash equivalents at 31 December</b>		<b>(4,292,618)</b>	<b>(3,012,926)</b>
<b>Out of balance to Cash and cash equivalents category (adjusted for overdrafts)</b>		<b>(4,290,321)</b>	<b>(2,508,332)</b>

The notes on pages 77 to 273 form an integral part of these financial statements.

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 30 June 2025

### 1 General information

The company is a private company limited by share capital incorporated in IRELAND.

testtest

[FRS 102 not applied to most recent annual financial statements](#)

The address of its registered office is:

2ND FLOOR  
THE SENATE  
ABC GARDENS  
CITY 1  
REGION 1  
EX1 1UG  
IRELAND

[Principal place of business](#)

These financial statements were authorised for issue by the Board on 11 September 2024.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements 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 Standards issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland for periods beginning before 1 January 2015.

#### Basis of preparation

[Click here to enter data](#)

#### BASIS OF PREPARATION

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. They have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Advice from Public Health England is to:

#### BASIS OF PREPARATION

#### PRESENTATIONAL CURRENCY AND LEVEL OF ROUNDING

#### BASIS OF PREPARATION

DECRIPTION OF WHY PRESENTATIONAL CURRENCY IS DIFFERENT FORM FUNCTIONAL CURRENCY

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 31 December 2025

### 1 General information

The company is a private company limited by share capital incorporated in IRELAND.

testtest

[FRS 102 not applied to most recent annual financial statements](#)

The address of its registered office is:

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Advice from Public Health England is to:

#### BASIS OF PREPARATION

#### PRESENTATIONAL CURRENCY AND LEVEL OF ROUNDING

#### BASIS OF PREPARATION

#### DESCRIPTION OF WHY PRESENTATIONAL CURRENCY IS DIFFERENT FROM FUNCTIONAL CURRENCY

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### BASIS OF PREPARATION

REASON FOR CHANGE IN THE FUNCTIONAL CURRENCY OF 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 consolidate the financial statements of the Company and its subsidiary undertakings drawn up to 31 August 2016.

##### Subsidiaries

##### TEST

A subsidiary is an entity controlled by the Company. 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 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 to the business combination. Identifiable assets acquired and liabilities and contingent liabilities 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 interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the Company and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the Group's equity therein. Non-controlling interests consist of the amount 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

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### BASIS OF PREPARATION

REASON FOR CHANGE IN THE FUNCTIONAL CURRENCY OF 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 consolidate the financial statements of the Company and its subsidiary undertakings drawn up to 31 August 2016.

##### Subsidiaries

##### TEST

A subsidiary is an entity controlled by the Company. 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 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 to the business combination. Identifiable assets acquired and liabilities and contingent liabilities 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 interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the Company and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the Group's equity therein. Non-controlling interests consist of the amount 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

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Associates

##### ASSOCIATES

##### 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 PERIOD

##### 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 2024 and have had an effect 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 arrested in a pepper spray incident could face up to five years in prison if convicted of a felony charge linked to the damage, authorities said on Tuesday.

	Relating to the current period disclosed in these financial statements €	Relating to the prior period disclosed in these financial statements €	Relating to periods before the prior period disclosed in these financial statements €
line items	123,345	22,222	33,333
test	234,230	32,432	234,324

A 26-year-old Connecticut man was in police custody on Tuesday after showing up to a phony probation meeting driving a car that police say he stole from a woman in a supermarket parking lot and later may have used to rob a bank.

##### Changes in accounting estimate

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Associates

##### ASSOCIATES

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[Click here to enter data](#)

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##### New standards, interpretations and amendments effective

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##### Changes in accounting estimate

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### **ACCOUNTING ESTIMATE TEST 1**

##### NATURE OF CHANGES TEST

The effect of the change on assets, liabilities, income and expense in the current year is as follows:

	€
COST OF SALES	1,000
ESTIMATED EFFECTS IN FUTURE PERIODS	

##### **Changes in circumstances**

[Click here to enter data](#)

##### **CHANGES IN CIRCUMSTANCES**

##### NATURE OF CHANGE IN CIRCUMSTANCE

##### **Adjusting events after the financial period**

[Click here to enter data](#)

##### ADJUSTING EVENTS AFTER THE REPORTING PERIOD

##### **Reclassification of comparative amounts**

[Click here to enter data](#)

##### RECLASSIFICATION OF COMPARATIVE AMOUNTS

A Brooklyn, New York mortgage broker, who would scribble secret stock tips on napkins and pass them to an accomplice in Grand Central station before eating them, pleaded guilty to insider trading on Friday, federal prosecutors said.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### **ACCOUNTING ESTIMATE TEST 1**

##### **NATURE OF CHANGES TEST**

The effect of the change on assets, liabilities, income and expense in the current year is as follows:

COST OF SALES	€
	1,000
ESTIMATED EFFECTS IN FUTURE PERIODS	

##### **Changes in circumstances**

[Click here to enter data](#)

##### **CHANGES IN CIRCUMSTANCES**

##### **NATURE OF CHANGE IN CIRCUMSTANCE**

##### **Adjusting events after the financial period**

[Click here to enter data](#)

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Prior period errors

[Click here to enter data](#)

##### PRIOR PERIOD ERRORS

	Relating to the current period disclosed in these financial statements €	Relating to the prior period disclosed in these financial statements €	Relating to prior periods before the prior period disclosed in these financial statements €
PRIOR PERIOD TEST	67,123	564,646	46,565

##### CIRCUMSTANCES THAT LED TO THE ABOVE CONSLUTION AND EXPLAINATION

Researchers who measured the slipperiness of banana peels, the ability of pork strips to stop 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 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 carrying amount is €841,103 (2024 - €657,576).

##### Revenue recognition

[Click here to enter data](#)

The group recognises revenue when:

- the amount of revenue can be reliably measured;
- it is probable that future economic benefits 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 consideration 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 sales within the group.

Turnover from services is recognised by reference to the stage of completion of the contract. Stage of completion is measured by comparing the costs incurred as a proportion of the total estimated costs. Where the outcome of the contract cannot be measured reliably, Turnover is only recognised to the extent of recoverable expenses.

##### Government grants

[Click here to enter data](#)

##### GRANTS - GOVERNMENT GRANTS ACCOUNTING POLICY

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Prior period errors

[Click here to enter data](#)

##### PRIOR PERIOD ERRORS

	Relating to the current period disclosed in these financial statements €	Relating to the prior period disclosed in these financial statements €	Relating to prior periods before the prior period disclosed in these financial statements €
PRIOR PERIOD TEST	67,123	564,646	46,565

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[Click here to enter data](#)

##### GRANTS - GOVERNMENT GRANTS ACCOUNTING POLICY

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### **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 initially recorded at the functional currency rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into the respective functional currency of the entity at the rates prevailing on the reporting period date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the initial transaction dates.

Non-monetary items measured in terms of historical cost in a foreign currency are not retranslated.

##### **Tax**

[Click here to enter data](#)

##### GENERAL TAX POLICY

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

##### CURRENT TAX POLICY

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

##### DEFERRED TAX POLICY

Deferred income tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the Company. Deferred income tax is determined using 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 valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit.

##### OTHER TAX POLICIES

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 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](#)

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##### OTHER TAX POLICIES

testtest

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### **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 subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their 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 properties under construction over their estimated useful lives, as follows:

##### **Asset class**

SHIPS AND BOATS

MOTOR VEHICLES

NETWORK ASSETS

##### **Depreciation method and rate**

DEPRICIATION METHOD AND RATE  
7.5%

DEPRICIATION METHOD AND RATE  
8%

DEPRICIATION METHOD AND RATE  
8.5%

##### **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 comparable real estate determined annually by external valuers. The valuers use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

DESCRIPTION OF CIRCUMSTANCES UNDER WHICH OPERATING LEASES ARE CLASSIFIED AS INVESTMENT PROPERTY

DESCRIPTION OF CRITERIA USED TO DISTINGUISH INVESTMENT PROPERTY FORM OWNER-OCCUPIED PROPERTY AND FROM PROPERTY HELD FOR SALE

Investment Property

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 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 subsequent accumulated depreciation and subsequent accumulated impairment losses.

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[Click here to enter data](#)

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##### Asset class

SHIPS AND BOATS

MOTOR VEHICLES

NETWORK ASSETS

##### Depreciation method and rate

DEPRICIATION METHOD AND RATE  
7.5%

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Investment Property

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

### **Business combinations**

[Click here to enter data](#)

#### BUSINESS COMBINATIONS

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the Group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the Group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

### **Goodwill**

[Click here to enter data](#)

#### GOODWILL

Goodwill is amortised over its useful life, which shall not exceed five years if a reliable estimate of the useful life cannot be made.

### **Intangible assets**

[Click here to enter data](#)

#### INTANGIBLE ASSETS

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.

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 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:

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### **Business combinations**

[Click here to enter data](#)

##### **BUSINESS COMBINATIONS**

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the Group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the Group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

##### **Goodwill**

[Click here to enter data](#)

##### **GOODWILL**

Goodwill is amortised over its useful life, which shall not exceed five years if a reliable estimate of the useful life cannot be made.

##### **Intangible assets**

[Click here to enter data](#)

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[Click here to enter data](#)

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

Asset class	Amortisation 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 in equity shares which are publicly traded or where the fair value can be measured 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 applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

#### Cash and cash equivalents

[Click here to enter data](#)

##### CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade debtors

[Click here to enter data](#)

##### TRADE RECEIVABLES

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

Asset class	Amortisation method and rate
BRAND NAMES	METHOD AND RATE
GOODWILL	METHOD AND RATE
EXPLORATION LICENSES	METHOD AND RATE

#### Investments

[Click here to enter data](#)

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### **Stocks**

[Click here to enter data](#)

##### INVENTORIES

Stocks are stated at the lower of cost and estimated 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 progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

##### **Trade creditors**

[Click here to enter data](#)

##### TRADE PAYABLES - LIABILITIES

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor 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.

##### **Borrowings**

[Click here to enter data](#)

##### BORROWINGS - LIABILITIES

Interest-bearing borrowings are initially recorded 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.

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.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Stocks

[Click here to enter data](#)

##### INVENTORIES

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[Click here to enter data](#)

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Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

##### Borrowings

[Click here to enter data](#)

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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.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### **Provisions**

[Click here to enter data](#)

##### PROVISIONS - LIABILITIES

Provisions are recognised when the Company has an obligation at the reporting date as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate 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 and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating 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. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

##### **Dividends**

[Click here to enter data](#)

##### DIVIDENDS ACCOUNTING POLICY

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

##### **Defined contribution pension obligation**

[Click here to enter data](#)

##### 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 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.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Provisions

[Click here to enter data](#)

##### PROVISIONS - LIABILITIES

Provisions are recognised when the Company has an obligation at the reporting date as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate 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 and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating 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. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

##### Dividends

[Click here to enter data](#)

##### DIVIDENDS ACCOUNTING POLICY

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

##### Defined contribution pension obligation

[Click here to enter data](#)

##### 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 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.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### **Defined benefit pension obligation**

[Click here to enter data](#)

##### 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.

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 related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

##### **Share based payments**

[Click here to enter data](#)

##### SHARE BASED PAYMENTS

The Company operates an equity-settled, share-based compensation plan, under which the entity receives services from employees as consideration for equity instruments (options) of the entity. The fair value of the employee services received is measured by reference to the estimated fair value at the grant date of equity instruments granted and is recognised as an expense over the vesting period. The estimated fair value of the option 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 specified vesting conditions are to be satisfied.

The proceeds received net of any directly attributable transaction costs are credited to share capital (nominal value) and share premium when the options are exercised.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Defined benefit pension obligation

[Click here to enter data](#)

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### 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 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:

- 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 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 is presented within other expenses.

##### *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less provision for impairment. Discounting is omitted where the effect of discounting is immaterial. The group's cash and cash equivalents, trade and most other debtors fall into this category of financial instruments.

Individually significant receivables are considered for impairment when they are past due or when other objective evidence is received that a specific counterparty will default. Receivables that are not considered to be individually impaired are reviewed for impairment in groups, which are determined by reference to the industry and region of the counterparty and other shared credit risk characteristics. The impairment loss estimate is then based on recent historical counterparty default rates for each identified group.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Financial instruments

[Click here to enter data](#)

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### *Financial assets at FVTPL*

Financial assets at FVTPL include financial assets that are either classified as held for trading or that meet 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 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 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 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.

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 within capital and reserves, except for interest and dividend income, impairment losses and foreign exchange differences on monetary assets, which are recognised 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 calculated using the effective interest method and dividends are recognised in profit or loss within finance income.

Reversals of impairment losses for AFS debt securities are recognised in profit or loss if the reversal can be objectively related to an event occurring after the impairment loss was recognised. For AFS equity investments impairment reversals are not recognised in profit loss and any subsequent increase in fair value is recognised in other comprehensive income.

##### *Classification and subsequent measurement of financial liabilities*

The group's financial liabilities include borrowings, trade and other creditors and derivative financial instruments.

Financial liabilities are measured subsequently at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### *Financial assets at FVTPL*

Financial assets at FVTPL include financial assets that are either classified as held for trading or that meet 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.

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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 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.

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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.

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 within capital and reserves, except for interest and dividend income, impairment losses and foreign exchange differences on monetary assets, which are recognised 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 calculated using the effective interest method and dividends are recognised in profit or loss within finance income.

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

##### ***Derivative financial instruments and hedge accounting***

Derivative financial instruments are accounted for at FVTPL except for derivatives designated as hedging instruments in cash flow hedge relationships, which require a specific accounting treatment. To qualify for hedge accounting, the hedging relationship must meet several strict conditions with respect to documentation, probability of occurrence of the hedged transaction and hedge effectiveness.

For the reporting periods under review, the company has designated certain forward currency contracts as hedging instruments in cash flow hedge relationships. These arrangements have been entered into to mitigate currency exchange risk arising from certain legally binding sales and purchase orders denominated 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 sheet.

To the extent that the hedge is effective, changes in the fair value of derivatives designated 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. Any ineffectiveness in the hedge relationship is recognised immediately in profit or loss.

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 reserves to profit or loss and presented as a reclassification adjustment within other comprehensive income. However, if a non-financial asset or liability is recognised as a result of the hedged transaction, the gains and losses previously recognised in other comprehensive income are included in the initial measurement of the hedged item.

If a forecast transaction is no longer expected to occur, any related gain or loss recognised 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 and the related gain or loss is held in the equity reserve until the forecast transaction occurs.

##### **Financial instruments**

[Click here to enter data](#)

##### ***Classification***

FINANCIAL INSTRUMENTS

##### ***Recognition and measurement***

FINANCIAL INSTRUMENTS RECOGNITION AND MEASUREMENT

##### ***Impairment***

IMPAIRMENT OF FINANCIAL ASSETS

##### **Derivative financial instruments and hedging**

[Click here to enter data](#)

##### ***Derivatives***

DERIVATIVE FINANCIAL INSTRUMENT

##### ***Hedging***

HEDGING

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

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FINANCIAL INSTRUMENTS

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FINANCIAL INSTRUMENTS RECOGNITION AND MEASUREMENT

##### *Impairment*

IMPAIRMENT OF FINANCIAL ASSETS

##### **Derivative financial instruments and hedging**

[Click here to enter data](#)

##### *Derivatives*

DERIVATIVE FINANCIAL INSTRUMENT

##### *Hedging*

HEDGING

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

*Impact to hedge accounting from application of amendments to IFRS 9, IAS 39 and IFRS 7 as a result of interest rate benchmark reform*

[Click here to enter data](#)

Describe how the application  
test

Current versus non-current classification

[Click here to enter data](#)

CURRENT VERSUS NON-CURRENT CLASSIFICATION

### 3 Revenue

[Click here to enter data](#)

The analysis of the group's revenue for the year from continuing operations is as follows:

	2024 €	2023 €
Sale of goods	73,302	122,170
Rendering of services	25,605	42,675
Rental income from investment property	59,379	98,965
Leasing of equipment	16,536	27,560
Interest received	30,771	51,285
Royalties received	165,495	275,825
Dividends received	12,726	21,210
Commissions received	1,476	2,460
Grants received	65,460	109,100
Other revenue	149,250	248,750
	<b>600,000</b>	<b>1,000,000</b>

The analysis of the group's turnover for the year by class of business is as follows:

	2024 €	2023 €
Out of balance to Revenue category	(600,000)	(1,000,000)

The analysis of the group's turnover for the year by market is as follows:

	2024 €	2023 €
Out of balance to Revenue category	(600,000)	(1,000,000)

[Click here to enter data](#)

The amount of contract revenue recognised as revenue in the year was €45,453 (2024 - €64,564).

REVENUE FROM CONSTRUCTION CONTRACTS 1

REVENUE FROM CONSTRUCTION CONTRACTS 2

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

*Impact to hedge accounting from application of amendments to IFRS 9, IAS 39 and IFRS 7 as a result of interest rate benchmark reform*

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REVENUE FROM CONSTRUCTION CONTRACTS 1

REVENUE FROM CONSTRUCTION CONTRACTS 2

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### 4 Other operating income

The analysis of the group's other operating income for the year is as follows:

	2024 €	2023 €
Government grants	(11,415)	(19,025)
Sub lease rental income	(42,870)	(71,450)
Miscellaneous other operating income	(40,491)	(67,485)
	<u>(94,776)</u>	<u>(157,960)</u>

##### 5 Other gains and losses

The analysis of the group's other gains and losses for the year is as follows:

	2024 €	2023 €
Loss on disposal of tangible assets	(9,528)	(15,880)
Loss on disposal of intangible assets	(32,478)	(54,130)
Loss from sales of investment properties	(20,184)	(33,640)
Loss from changes in provisions	(24,846)	(41,410)
Loss from write-downs and reversals of stocks	(5,127)	(8,545)
Loss from disposals of investments	(91,998)	(153,330)
	<u>(184,161)</u>	<u>(306,935)</u>

##### 6 Operating profit

Arrived at after charging/(crediting)

	2024 €	2023 €
Foreign exchange losses	120,000	200,000
Loss on disposal of tangible assets	<u>9,528</u>	<u>15,880</u>

##### 7 Government grants

[Click here to enter data](#)

GOVERNMENT GRANTS - DESCRIPTIONS OF GRANTS RECOGNISED IN THE FINANCIAL STATEMENTS

The amount of grants recognised in the financial statements was €67,654 (2024 - €345,345).

DESCRIPTION OF UNFULFILLED CONDITIONS AND OTHER CONTINGENCIES ATTACHING TO GRANTS THAT HAVE BEEN RECOGNISED IN INCOME

INDICATION OF OTHER FORMS OF GOVERNMENT ASSISTANCE FROM WHICH THE ENTITY HAS DIRECTLY BENEFITED

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### 8 Other interest receivable and similar income

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

##### 9 Interest payable and similar expenses

	2024	2023
	€	€
Interest on bank overdrafts and borrowings	33	55
Interest on preference shares	9	15
Interest on obligations under finance leases and hire purchase contracts	120	200
Interest expense on other finance liabilities	2,289	3,815
Borrowing costs included in cost of qualifying asset	4,125	6,875
Foreign exchange gains	477	795
Net changes in fair value of cash flow hedges	3,447	5,745
Ineffective portion of changes in fair value of cash flow hedge	36	60
Other finance costs	861	1,435
Interest payable on loans from group undertakings	1,410	2,350
Interest on net defined benefit pension liability	255	425
	<u>13,062</u>	<u>21,770</u>

##### 10 Employee information

[Click here to enter data](#)

The monthly average number of persons employed by the group (including directors) during the year analysed by category was as follows:

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	2024 No.	2023 No.
Production	25	258
Sales, marketing and distribution	5	10
Distribution	500	600
	<u>530</u>	<u>868</u>

The aggregate payroll costs (including directors' remuneration) were as follows:

	2024 €	2023 €
Other retirement benefit costs, defined contribution scheme	(30,000)	(50,000)
Other retirement benefit costs, defined benefit scheme	90,000	150,000
Other post-employment benefit costs	(30,000)	(50,000)
Share-based payment expenses	(6,000)	(10,000)
	<u>24,000</u>	<u>40,000</u>

[Click here to enter data](#)

Breakdown of other employee expenses:  
UNIFORMS

34,534	34,345
<u>34,534</u>	<u>34,345</u>

#### FURTHER DETAILS

[Click here to enter data](#)

Capitalised employee costs during the year amounted to €34,533 (2024 - €34,534).

#### 11 Directors' remuneration

[Click here to enter data](#)

The directors' remuneration for the financial year was as follows:

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	2025 No.	2024 No.
Production	25	258
Sales, marketing and distribution	5	10
Distribution	500	600
	<u>530</u>	<u>868</u>

The aggregate payroll costs (including directors' remuneration) were as follows:

	2025 €	2024 €
Other retirement benefit costs, defined contribution scheme	(30,000)	(50,000)
Other retirement benefit costs, defined benefit scheme	90,000	150,000
Other post-employment benefit costs	(30,000)	(50,000)
Share-based payment expenses	(6,000)	(10,000)
	<u>24,000</u>	<u>40,000</u>

[Click here to enter data](#)

Breakdown of other employee expenses:  
UNIFORMS

34,534	34,345
<u>34,534</u>	<u>34,345</u>

#### FURTHER DETAILS

[Click here to enter data](#)

Capitalised employee costs during the year amounted to €34,533 (2024 - €34,534).

#### 11 Directors' remuneration

[Click here to enter data](#)

The directors' remuneration for the financial year was as follows:

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

	<b>2024</b> €	<b>2023</b> €
Aggregate amount of emoluments in respect of directors qualifying services	56,544	55,453
Aggregate amount of gains by directors on exercise of share options during the year	3,434	45,453
Aggregate amount paid or receivable by directors under long term incentive schemes	34,534	34,534
Aggregate amount of contributions paid or payable to defined contribution schemes	34,534	64,535
Aggregate amount of contributions paid or payable to defined benefit schemes	4,564	3,453
Aggregate amount of compensation paid or payable for loss of office/other termination payments	34,533	54,645
	<u>168,143</u>	<u>258,073</u>

[Click here to enter data](#)

In respect of past directors:

	<b>2024</b> €	<b>2023</b> €
Compensation paid or payable for directors' retirement benefits	34,345	3,453
Compensation for loss of office or other termination benefits	45,645	45,645
	<u>79,990</u>	<u>49,098</u>

[Click here to enter data](#)

The past directors compensation above is made up of amounts paid or receivable from:

	<b>2024</b> €	<b>2023</b> €
The company	23,423	34,534
The company's subsidiary undertakings	34,345	42,342
Any holding undertaking of the company	2,342	44,545
Any other person	2,342	34,234
	<u>62,452</u>	<u>155,655</u>

[Click here to enter data](#)

During the financial year the number of directors who were accruing retirement benefits were as follows:

	<b>2024</b> No.	<b>2023</b> No.
Accruing benefits under defined benefit pension scheme	123,512	12,345
Accruing benefits under money purchase pension scheme	<u>1,234,564</u>	<u>2</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	2025 €	2024 €
Aggregate amount of emoluments in respect of directors qualifying services	56,544	55,453
Aggregate amount of gains by directors on exercise of share options during the year	3,434	45,453
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[Click here to enter data](#)

The past directors compensation above is made up of amounts paid or receivable from:

	2025 €	2024 €
The company	23,423	34,534
The company's subsidiary undertakings	34,345	42,342
Any holding undertaking of the company	2,342	44,545
Any other person	2,342	34,234
	<u>62,452</u>	<u>155,655</u>

[Click here to enter data](#)

During the financial year the number of directors who were accruing retirement benefits were as follows:

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Accruing benefits under money purchase pension scheme	<u>1,234,564</u>	<u>2</u>

## ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

### 12 Auditors' remuneration

2024	2023
€	€

[Click here to enter data](#)

	2024 €	2023 €
Estimated money value of benefits in kind for audit services	23,432	234,234
Estimated money value of benefits in kind for non-audit services	2,342	23,423
	<u>25,774</u>	<u>257,657</u>

[Click here to enter data](#)

BENEFITS IN KIND AUDIT

NON-AUDIT BENEFITS IN KIND

## ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 31 December 2025

### 12 Auditors' remuneration

2025	2024
€	€

[Click here to enter data](#)

	2025 €	2024 €
Estimated money value of benefits in kind for audit services	23,432	234,234
Estimated money value of benefits in kind for non-audit services	2,342	23,423
	<u>25,774</u>	<u>257,657</u>

[Click here to enter data](#)

BENEFITS IN KIND AUDIT

NON-AUDIT BENEFITS IN KIND

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### 13 Taxation

Tax charged/(credited) in the income statement

	2024 €	2023 €
<b>Current taxation</b>		
Irish corporation tax	2,832	4,720
Irish corporation tax adjustment to prior periods	12,927	21,545
Double taxation relief	57,495	95,825
	<u>73,254</u>	<u>122,090</u>
Foreign tax	51,264	85,440
Irish income tax	27,033	45,055
Foreign tax adjustment to prior periods	53,460	89,100
	<u>131,757</u>	<u>219,595</u>
Tax expense relating to changes in accounting policies and material errors included in profit and loss	6,114	10,190
Total current income tax	<u>211,125</u>	<u>351,875</u>
<b>Deferred taxation</b>		
Arising from origination and reversal of timing differences	12,930	21,550
Arising from changes in tax rates and laws	3,564	5,940
Arising from previously unrecognised tax loss, tax credit or temporary difference of prior periods	41,403	69,005
Arising from write-down or reversal of write-down of deferred tax asset	9,132	15,220
Arising from reclassification from equity to profit or loss	17,217	28,695
Arising from a change in the tax status of the entity or its shareholders	168	280
Total deferred taxation	<u>84,414</u>	<u>140,690</u>
Tax expense in the income statement	<u>295,539</u>	<u>492,565</u>
<a href="#">Click here to enter data</a>		
From the above total current income tax, the amount related to Pillar Two incomes taxes	<u>10</u>	<u>20</u>

The tax on profit before tax for the year is the same as the standard rate of corporation tax in the Republic of Ireland (2024 - the same as the standard rate of corporation tax in the Republic of Ireland) of 12.3455% (2024 - 12.345%).

The differences are reconciled below:

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 13 Taxation

Tax charged/(credited) in the income statement

	2025 €	2024 €
<b>Current taxation</b>		
Irish corporation tax	2,832	4,720
Irish corporation tax adjustment to prior periods	12,927	21,545
Double taxation relief	57,495	95,825
	<u>73,254</u>	<u>122,090</u>
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The differences are reconciled below:

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	2024 €	2023 €
Profit before tax	595,539	992,565
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	735,690,672	122,892,149

#### GROUP - EXPLANATION CHANGES IN TAX RATES SINCE PREVIOUS ACCOUNTING PERIOD

#### GROUP - FREE TEXT

#### INCOME TAX RELATING TO PROPOSED DIVIDENDS

The income tax asset/(liability) consequence of such dividends is €343,453 (2024 - €34,234).

The income tax income/(expense) consequence of such dividends is €43,434 (2024 - €43,454).

#### DISCLOSURE OF NATURE OF POTENTIAL INCOME TAX CONSEQUENCES THAT WOULD RESULT FROM PAYMENT OF DIVIDEND

##### Deferred tax

##### Group

Deferred tax include ... / is calculated ...

Deferred tax assets and liabilities

[Click here to enter data](#)

	Asset €	Liability €
2025	-	-
2024	-	-

There are €5,464 of unused tax losses (2024 - €3,423) and €1,211 of unused tax credits (2024 - €4,534) for which no deferred tax asset is recognised in the balance sheet. These expire on 24 October 2031.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	2025 €	2024 €
Profit before tax	595,539	992,565
Corporation tax at standard rate	735,222,672	122,532,149
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Double taxation relief	156,000	120,000
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##### Deferred tax

##### Group

Deferred tax include ... / is calculated ...

Deferred tax assets and liabilities

[Click here to enter data](#)

	Asset €	Liability €
2025	-	-
2024	-	-

There are €5,464 of unused tax losses (2024 - €3,423) and €1,211 of unused tax credits (2024 - €4,534) for which no deferred tax asset is recognised in the balance sheet. These expire on 24 October 2031.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

The amount of the net reversal of deferred tax assets and deferred tax liabilities expected to occur during the year beginning after the reporting period is €23,432 (2024 - €34,534). GROUP - EXPLAINATION FOR EXPECTED REVERSAL

##### Company

Deferred tax include ... / is calculated ...

Deferred tax assets and liabilities

[Click here to enter data](#)

	Asset €	Liability €
2025	-	-
	<hr/>	<hr/>
	Asset €	Liability €
2024	-	-
	<hr/>	<hr/>

There are €23,423 of unused tax losses (2024 - €3,234) and €43,445 of unused tax credits (2024 - €23,423) for which no deferred tax asset is recognised in the balance sheet. These expire on 1 October 2030.

The amount of the net reversal of deferred tax assets and deferred tax liabilities expected to occur during the year beginning after the reporting period is €345,321 (2024 - €23,412). EPLAINATION FOR EXPECTED REVERSAL

##### Application of International Tax Reform Pillar Two model rules

[Click here to enter data](#)

Pillar 2- a

[Click here to enter data](#)

Pillar 2- b

[Click here to enter data](#)

Pillar 2- c

[Click here to enter data](#)

##### Pillar 2- d

	2024 €	2023 €
Pillar 2- e	1,000	2,000
Pillar 2- f	<hr/>	<hr/>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

The amount of the net reversal of deferred tax assets and deferred tax liabilities expected to occur during the year beginning after the reporting period is €23,432 (2024 - €34,534). GROUP - EXPLAINATION FOR EXPECTED REVERSAL

##### Company

Deferred tax include ... / is calculated ...

Deferred tax assets and liabilities

[Click here to enter data](#)

	Asset €	Liability €
2025	-	-
	<hr/>	<hr/>
	Asset €	Liability €
2024	-	-
	<hr/>	<hr/>

There are €23,423 of unused tax losses (2024 - €3,234) and €43,445 of unused tax credits (2024 - €23,423) for which no deferred tax asset is recognised in the balance sheet. These expire on 1 October 2030.

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Pillar 2- a

[Click here to enter data](#)

Pillar 2- b

[Click here to enter data](#)

Pillar 2- c

[Click here to enter data](#)

##### Pillar 2- d

	2025 €	2024 €
Pillar 2- e	1,000	2,000
Pillar 2- f	<hr/>	<hr/>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Tax relating to items recognised in other comprehensive income or equity - group

	2024 €	2023 €
Current tax related to items recognised as items of other comprehensive income	34,534	2,000
Current tax related to items recognised as items of equity	34,345	43,435
Deferred tax related to items recognised as items of other comprehensive income	34,534	4,534
Deferred tax related to items recognised as items of equity	34,345	45,545

##### Tax relating to items recognised in other comprehensive income or equity - company

	2024 €	2023 €
Current tax related to items recognised as items of other comprehensive income	64,289	64,738
Current tax related to items recognised as items of equity	64,728	64,267
Deferred tax related to items recognised as items of other comprehensive income	34,532	23,656
Deferred tax related to items recognised as items of equity	32,345	2,323

##### GROUP - FACTORS THAT MAY AFFECT FUTURE TAX CHANGES

Tax treatment of amounts debited or credited to the fair value reserve

Circumstances affecting overall tax charge or credit for the period or future periods

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Tax relating to items recognised in other comprehensive income or equity - group

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Tax treatment of amounts debited or credited to the fair value reserve

Circumstances affecting overall tax charge or credit for the period or future periods

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

#### 14 Intangible assets

##### Group

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
<b>Cost or valuation</b>						
At 1 July 2024	150,000	90,000	30,000	120,000	30,000	420,000
Revaluations	(12,237)	(420)	(1,692)	(9,927)	(2,757)	(27,033)
Additions internally developed	-	(8,610)	(1,887)	(4,533)	(1,833)	(16,863)
Additions acquired separately	(39,360)	(8,103)	(297)	(2,841)	(867)	(51,468)
Acquired through business combinations	(7,812)	(15,561)	(4,986)	(3,681)	(3,048)	(35,088)
Disposals	(4,335)	(8,250)	(5,865)	(21,483)	(3,024)	(42,957)
Foreign exchange movements	(11,256)	(4,056)	(273)	(17,535)	(3,471)	(36,591)
At 30 June 2025	75,000	45,000	15,000	60,000	15,000	210,000
<b>Amortisation</b>						

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

#### 14 Intangible assets

##### Group

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
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Foreign exchange movements	(11,256)	(4,056)	(273)	(17,535)	(3,471)	(36,591)
At 31 December 2025	<u>75,000</u>	<u>45,000</u>	<u>15,000</u>	<u>60,000</u>	<u>15,000</u>	<u>210,000</u>
<b>Amortisation</b>						

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
At 1 July 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 30 June 2025	15,000	15,000	1,500	3,000	1,500	36,000
<b>Carrying amount</b>						
At 30 June 2025	60,000	30,000	13,500	57,000	13,500	174,000
<a href="#">Click here to enter data</a>						
	Goodwill €	Trademarks, patents and licences €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
Cost or valuation						

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
At 1 January 2025	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 2025	15,000	15,000	1,500	3,000	1,500	36,000
<b>Carrying amount</b>						
At 31 December 2025	60,000	30,000	13,500	57,000	13,500	174,000
<a href="#">Click here to enter data</a>						
	Goodwill €	Trademarks, patents and licences €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
Cost or valuation						

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Goodwill €	Trademarks, patents and licences €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
At 1 July 2024	4,545	56,453	4,565	3,453	34,535	103,551
Revaluations	564,554	567,567	345,345	6,653	34,545	1,518,664
Additions internally developed	56,643	3,453	344,355	66,576	343,455	814,482
Additions acquired separately	45,654	34,534	4,533	566,533	34,534	685,788
Acquired through business combinations	3,453	456,456	34,435	4,564	3,453	502,361
Disposals	4,565	3,453	4,564	3,453	45,645	61,680
Foreign exchange movements	34,534	34,534	4,564	3,435	45,645	122,712
At 30 June 2025	713,948	1,156,450	742,361	654,667	541,812	3,809,238
<b>Amortisation</b>						
At 1 July 2024	(45,645)	(34,353)	(3,435)	(4,456)	(3,435)	(91,324)
Charge for the year	(3,434)	(4,564)	(3,454)	(3,453)	(4,564)	(19,469)
Eliminated on disposal	(45,645)	(3,453)	(3,453)	(4,564)	(3,453)	(60,568)
Impairment	(34,534)	(4,564)	(3,453)	(3,453)	(34,534)	(80,538)
Foreign exchange movements	(45,645)	(3,453)	(45,645)	(45,664)	(45,645)	(186,052)
At 30 June 2025	(174,903)	(50,387)	(59,440)	(61,590)	(91,631)	(437,951)
<b>Carrying amount</b>						
At 30 June 2025	888,851	1,206,837	801,801	716,257	633,443	4,247,189
At 30 June 2024	718,383	1,228,844	1,073,693	2,375,018	1,106,606	6,502,544

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Goodwill €	Trademarks, patents and licences €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
At 1 January 2025	4,545	56,453	4,565	3,453	34,535	103,551
Revaluations	564,554	567,567	345,345	6,653	34,545	1,518,664
Additions internally developed	56,643	3,453	344,355	66,576	343,455	814,482
Additions acquired separately	45,654	34,534	4,533	566,533	34,534	685,788
Acquired through business combinations	3,453	456,456	34,435	4,564	3,453	502,361
Disposals	4,565	3,453	4,564	3,453	45,645	61,680
Foreign exchange movements	34,534	34,534	4,564	3,435	45,645	122,712
At 31 December 2025	713,948	1,156,450	742,361	654,667	541,812	3,809,238
<b>Amortisation</b>						
At 1 January 2025	(45,645)	(34,353)	(3,435)	(4,456)	(3,435)	(91,324)
Charge for the year	(3,434)	(4,564)	(3,454)	(3,453)	(4,564)	(19,469)
Eliminated on disposal	(45,645)	(3,453)	(3,453)	(4,564)	(3,453)	(60,568)
Impairment	(34,534)	(4,564)	(3,453)	(3,453)	(34,534)	(80,538)
Foreign exchange movements	(45,645)	(3,453)	(45,645)	(45,664)	(45,645)	(186,052)
At 31 December 2025	(174,903)	(50,387)	(59,440)	(61,590)	(91,631)	(437,951)
<b>Carrying amount</b>						
At 31 December 2025	888,851	1,206,837	801,801	716,257	633,443	4,247,189
At 31 December 2024	718,383	1,228,844	1,073,693	2,375,018	1,106,606	6,502,544

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Goodwill €	Trademarks, patents and licences €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
Out of balance to Intangible assets category in the current year	828,851	1,176,837	788,301	659,257	619,943	4,073,189
Out of balance to Intangible assets category in the prior year	618,383	1,178,844	1,051,193	2,280,018	1,084,106	6,212,544

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Goodwill €	Trademarks, patents and licences €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
Out of balance to Intangible assets category in the current year	828,851	1,176,837	788,301	659,257	619,943	4,073,189
Out of balance to Intangible assets category in the prior year	618,383	1,178,844	1,051,193	2,280,018	1,084,106	6,212,544

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

<b>Negative goodwill</b>	€
At 1 July 2024	30,000
Changes arising from new business combinations	(1,905)
Recognised in profit or loss	(6,468)
Disposals of previously acquired businesses	(3,309)
Other changes	(3,318)
At 30 June 2025	15,000

<< double-click to launch smart-table designer >>

GROUP INTANGIBLE ASSETS  
DESCRIPTION OF LINE ITEMS IN INCOME STATEMENT IN WHICH AMORTISATION OF  
INTANGIBLE ASSETS IS INCLUDED

[Click here to enter data](#)

#### Restriction on title and pledged as security

NON STANDARD with a carrying amount of €1,000 (2024 -€200,000) has the following restriction on title:  
RESTRICTIONS ON TITLE.

The same asset (with a carrying amount of €5,000 (2024 - €100,000)) has been pledged as security for  
PLEDGED AS SECURITY.

#### Restriction on title and pledged as security

INTANGIBLE EXPLORATION with a carrying amount of €5,800 (2024 -€5,000) has the following restriction  
on title:  
RESTRICTION ON TITLE.

The same asset (with a carrying amount of €5,600 (2024 - €5,400)) has been pledged as security for PLEDGED  
AS SECURITY.

The aggregate amount of research and development expenditure recognised as an expense during the period is  
€6,565 (2024 - €23,425).

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

<b>Negative goodwill</b>	€
At 1 January 2025	30,000
Changes arising from new business combinations	(1,905)
Recognised in profit or loss	(6,468)
Disposals of previously acquired businesses	(3,309)
Other changes	(3,318)
At 31 December 2025	15,000

<< double-click to launch smart-table designer >>

GROUP INTANGIBLE ASSETS  
DESCRIPTION OF LINE ITEMS IN INCOME STATEMENT IN WHICH AMORTISATION OF  
INTANGIBLE ASSETS IS INCLUDED

[Click here to enter data](#)

#### Restriction on title and pledged as security

NON STANDARD with a carrying amount of €1,000 (2024 -€200,000) has the following restriction on title:  
RESTRICTIONS ON TITLE.

The same asset (with a carrying amount of €5,000 (2024 - €100,000)) has been pledged as security for  
PLEDGED AS SECURITY.

#### Restriction on title and pledged as security

INTANGIBLE EXPLORATION with a carrying amount of €5,800 (2024 -€5,000) has the following restriction  
on title:  
RESTRICTION ON TITLE.

The same asset (with a carrying amount of €5,600 (2024 - €5,400)) has been pledged as security for PLEDGED  
AS SECURITY.

The aggregate amount of research and development expenditure recognised as an expense during the period is  
€6,565 (2024 - €23,425).

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### Individually material intangible assets

[Click here to enter data](#)

##### GOODWILL

The carrying amount of this asset is €123,000 (2024 -€321,000) and the remaining amortisation period is 12 (2024 - 15). FURTHER INFORMATION

##### MINING RIGHTS

The carrying amount of this asset is €32,500 (2024 -€12,500) and the remaining amortisation period is 20 (2024 - 24). FURTHER INFORMATION

##### Intangible assets acquired by way of grant

[Click here to enter data](#)

##### NON-STANDARD

The fair value of this asset initially recognised was €456,123 and its carrying amount is €3,100 (2024 -€1,500).

##### COMPUTER SOFTWARE

The fair value of this asset initially recognised was €435,432 and its carrying amount is €12,300 (2024 -€15,120).

##### Contractual commitments to acquire intangible assets

[Click here to enter data](#)

The contractual commitment to acquire MINING RIGHTS is €1,600 (2024 - €17,000).

The contractual commitment to acquire PAYMENTS ON ACCOUNT is €8,500 (2024 - €59,000).

The contractual commitment to acquire LICENSES AND FRANCHISES is €14,900 (2024 - €7,400).

The contractual commitment to acquire MASTHEADS AND PUBLISHING TITLES is €3,900 (2024 - €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 revalued on 5 June 2015 by an independent valuer.

##### METHOD AND SIGNIFICAN ASSUMPTIONS

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €8,500 (2024 - €92,500).

##### CUSTOMER RELATIONSHIPS

The fair value of the group's CUSTOMER RELATIONSHIPS was revalued on 20 June 2015 by an independent valuer.

##### METHOD AND SIGNIFICANT ASSUMPTIONS

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €159,000 (2024 - €951,000).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Individually material intangible assets

[Click here to enter data](#)

##### GOODWILL

The carrying amount of this asset is €123,000 (2024 -€321,000) and the remaining amortisation period is 12 (2024 - 15). FURTHER INFORMATION

##### MINING RIGHTS

The carrying amount of this asset is €32,500 (2024 -€12,500) and the remaining amortisation period is 20 (2024 - 24). FURTHER INFORMATION

##### Intangible assets acquired by way of grant

[Click here to enter data](#)

##### NON-STANDARD

The fair value of this asset initially recognised was €456,123 and its carrying amount is €3,100 (2024 -€1,500).

##### COMPUTER SOFTWARE

The fair value of this asset initially recognised was €435,432 and its carrying amount is €12,300 (2024 -€15,120).

##### Contractual commitments to acquire intangible assets

[Click here to enter data](#)

The contractual commitment to acquire MINING RIGHTS is €1,600 (2024 - €17,000).

The contractual commitment to acquire PAYMENTS ON ACCOUNT is €8,500 (2024 - €59,000).

The contractual commitment to acquire LICENSES AND FRANCHISES is €14,900 (2024 - €7,400).

The contractual commitment to acquire MASTHEADS AND PUBLISHING TITLES is €3,900 (2024 - €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 revalued on 5 June 2015 by an independent valuer.

##### METHOD AND SIGNIFICAN ASSUMPTIONS

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €8,500 (2024 - €92,500).

##### CUSTOMER RELATIONSHIPS

The fair value of the group's CUSTOMER RELATIONSHIPS was revalued on 20 June 2015 by an independent valuer.

##### METHOD AND SIGNIFICANT ASSUMPTIONS

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €159,000 (2024 - €951,000).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### **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 historical cost basis, their carrying amount would have been €651,564 (2024 - €12,121).

##### **Intangible assets held under finance leases**

[Click here to enter data](#)

Included within intangible assets are the following assets held under finance lease:

##### **MINING RIGHTS**

The gross value of this asset is €1,000 (2024 - €2,000). Accumulated amortisation and impairment is €3,000 (2024 - €400,005) and it has a net carrying value of €50,000 (2024 - €6,000).

Included within intangible assets are the following assets held under finance lease:

##### **BRAND NAMES**

The gross value of this asset is €15,000 (2024 - €25,000). Accumulated amortisation and impairment is €35,000 (2024 - €45,000) and it has a net carrying value of €55,000 (2024 - €65,000).

Included within intangible assets are the following assets held under finance lease:

##### **COMPUTER SOFTWARE**

The gross value of this asset is €2,100 (2024 - €2,200). Accumulated amortisation and impairment is €2,300 (2024 - €2,400) and it has a net carrying value of €2,500 (2024 - €2,600).

##### **Impairment**

[Click here to enter data](#)

##### **INTANGIBLE ASSETS**

**EVENTS AND CIRCUMSTANCES THAT LED TO RECOGNITION** The amount of impairment loss included in profit or loss is €15,900 (2024 - €1,321). The amount of impairment loss included in other comprehensive income is €15,847 (2024 - €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 (2024 - €5,465). The amount of reversal of impairment recognised in other comprehensive income is €1,213 (2024 - €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 (2024 - €125,800). The amount of impairment loss included in other comprehensive income is €415,400 (2024 - €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 (2024 - €21,000). The amount of reversal of impairment recognised in other comprehensive income is €71,400 (2024 - €45,000). The reversal of impairment is included in **IMPAIRMENT LOSSES ARE REVERSED**.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 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 historical cost basis, their carrying amount would have been €651,564 (2024 - €12,121).

##### Intangible assets held under finance leases

[Click here to enter data](#)

Included within intangible assets are the following assets held under finance lease:

##### MINING RIGHTS

The gross value of this asset is €1,000 (2024 - €2,000). Accumulated amortisation and impairment is €3,000 (2024 - €400,005) and it has a net carrying value of €50,000 (2024 - €6,000).

Included within intangible assets are the following assets held under finance lease:

##### BRAND NAMES

The gross value of this asset is €15,000 (2024 - €25,000). Accumulated amortisation and impairment is €35,000 (2024 - €45,000) and it has a net carrying value of €55,000 (2024 - €65,000).

Included within intangible assets are the following assets held under finance lease:

##### COMPUTER SOFTWARE

The gross value of this asset is €2,100 (2024 - €2,200). Accumulated amortisation and impairment is €2,300 (2024 - €2,400) and it has a net carrying value of €2,500 (2024 - €2,600).

##### Impairment

[Click here to enter data](#)

##### INTANGIBLE ASSETS

**EVENTS AND CIRCUMSTANCES THAT LED TO RECOGNITION** The amount of impairment loss included in profit or loss is €15,900 (2024 - €1,321). The amount of impairment loss included in other comprehensive income is €15,847 (2024 - €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 (2024 - €5,465). The amount of reversal of impairment recognised in other comprehensive income is €1,213 (2024 - €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 (2024 - €125,800). The amount of impairment loss included in other comprehensive income is €415,400 (2024 - €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 (2024 - €21,000). The amount of reversal of impairment recognised in other comprehensive income is €71,400 (2024 - €45,000). The reversal of impairment is included in **IMPAIRMENT LOSSES ARE REVERSED**.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Company

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
<b>Cost or valuation</b>						
At 1 July 2024	50,000	30,000	10,000	40,000	10,000	140,000
Revaluations	(4,079)	(140)	(564)	(3,309)	(919)	(9,011)
Additions internally developed	-	(2,870)	(629)	(1,511)	(611)	(5,621)
Additions acquired separately	(13,120)	(2,701)	(99)	(947)	(289)	(17,156)
Acquired through business combinations	(2,604)	(5,187)	(1,662)	(1,227)	(1,016)	(11,696)
Disposals	(1,445)	(2,750)	(1,955)	(7,161)	(1,008)	(14,319)
Foreign exchange movements	(3,752)	(1,352)	(91)	(5,845)	(1,157)	(12,197)
At 30 June 2025	25,000	15,000	5,000	20,000	5,000	70,000
<b>Amortisation</b>						
At 1 July 2024	10,000	10,000	1,000	2,000	1,000	24,000
Amortisation charge	(293)	(1,309)	(71)	(74)	(150)	(1,897)
Amortisation eliminated on disposals	(1,702)	(2,350)	(400)	(721)	(39)	(5,212)
Impairment	(416)	(63)	(12)	(24)	(53)	(568)
Foreign exchange movements	(2,589)	(1,278)	(17)	(181)	(258)	(4,323)
At 30 June 2025	5,000	5,000	500	1,000	500	12,000

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Company

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
<b>Cost or valuation</b>						
At 1 January 2025	50,000	30,000	10,000	40,000	10,000	140,000
Revaluations	(4,079)	(140)	(564)	(3,309)	(919)	(9,011)
Additions internally developed	-	(2,870)	(629)	(1,511)	(611)	(5,621)
Additions acquired separately	(13,120)	(2,701)	(99)	(947)	(289)	(17,156)
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Disposals	(1,445)	(2,750)	(1,955)	(7,161)	(1,008)	(14,319)
Foreign exchange movements	(3,752)	(1,352)	(91)	(5,845)	(1,157)	(12,197)
At 31 December 2025	25,000	15,000	5,000	20,000	5,000	70,000
<b>Amortisation</b>						
At 1 January 2025	10,000	10,000	1,000	2,000	1,000	24,000
Amortisation charge	(293)	(1,309)	(71)	(74)	(150)	(1,897)
Amortisation eliminated on disposals	(1,702)	(2,350)	(400)	(721)	(39)	(5,212)
Impairment	(416)	(63)	(12)	(24)	(53)	(568)
Foreign exchange movements	(2,589)	(1,278)	(17)	(181)	(258)	(4,323)
At 31 December 2025	5,000	5,000	500	1,000	500	12,000

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
<b>Carrying amount</b>						
At 30 June 2025	20,000	10,000	4,500	19,000	4,500	58,000
<a href="#">Click here to enter data</a>						
	Goodwill €	Trademarks, patents and licences €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
<b>Cost or valuation</b>						
At 1 July 2024	345,345	365,643	3,454	456,546	34,234	1,205,222
Revaluations	56,534	43,534	64,563	3,435	45,645	213,711
Additions internally developed	45,645	56,645	3,453	5,656	342,342	453,741
Additions acquired separately	3,434	34,534	54,645	34,353	6,564	133,530
Acquired through business combinations	34,345	5,645	3,453	56,634	56,554	156,631
Disposals	34,543	34,534	4,564	3,434	4,534	81,609
Foreign exchange movements	34,534	45,645	3,453	5,665	5,656	94,953
At 30 June 2025	554,380	586,180	137,585	565,723	495,529	2,339,397

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
<b>Carrying amount</b>						
At 31 December 2025	20,000	10,000	4,500	19,000	4,500	58,000
<a href="#">Click here to enter data</a>						
	Goodwill €	Trademarks, patents and licences €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
<b>Cost or valuation</b>						
At 1 January 2025	345,345	365,643	3,454	456,546	34,234	1,205,222
Revaluations	56,534	43,534	64,563	3,435	45,645	213,711
Additions internally developed	45,645	56,645	3,453	5,656	342,342	453,741
Additions acquired separately	3,434	34,534	54,645	34,353	6,564	133,530
Acquired through business combinations	34,345	5,645	3,453	56,634	56,554	156,631
Disposals	34,543	34,534	4,564	3,434	4,534	81,609
Foreign exchange movements	34,534	45,645	3,453	5,665	5,656	94,953
At 31 December 2025	554,380	586,180	137,585	565,723	495,529	2,339,397

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Goodwill €	Trademarks, patents and licences €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
<b>Amortisation</b>						
At 1 July 2024	(34,534)	(34,534)	(45,645)	(34,345)	(34,435)	(183,493)
Charge for the year	(56,456)	(45,645)	(34,534)	(56,567)	(5,654)	(198,856)
Eliminated on disposal	(87,686)	(3,453)	(54,645)	(3,434)	(65,654)	(214,872)
Impairment	(45,645)	(5,465)	(34,543)	(56,453)	(34,534)	(176,640)
Foreign exchange movements	(67,878)	(34,534)	(4,564)	(45,645)	(34,435)	(187,056)
At 30 June 2025	(292,199)	(123,631)	(173,931)	(196,444)	(174,712)	(960,917)
<b>Carrying amount</b>						
At 30 June 2025	846,579	709,811	311,516	762,167	670,241	3,300,314
At 30 June 2024	2,314,011	1,281,396	280,841	731,956	1,094,906	5,703,110
Out of balance to Intangible assets category in the current year	826,579	699,811	307,016	743,167	665,741	3,242,314
Out of balance to Intangible assets category in the prior year	2,274,011	1,261,396	271,841	693,956	1,085,906	5,587,110

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Goodwill €	Trademarks, patents and licences €	Contractual customer relationships €	Internally generated software development costs €	Other intangible assets €	Total €
<b>Amortisation</b>						
At 1 January 2025	(34,534)	(34,534)	(45,645)	(34,345)	(34,435)	(183,493)
Charge for the year	(56,456)	(45,645)	(34,534)	(56,567)	(5,654)	(198,856)
Eliminated on disposal	(87,686)	(3,453)	(54,645)	(3,434)	(65,654)	(214,872)
Impairment	(45,645)	(5,465)	(34,543)	(56,453)	(34,534)	(176,640)
Foreign exchange movements	(67,878)	(34,534)	(4,564)	(45,645)	(34,435)	(187,056)
At 31 December 2025	(292,199)	(123,631)	(173,931)	(196,444)	(174,712)	(960,917)
<b>Carrying amount</b>						
At 31 December 2025	846,579	709,811	311,516	762,167	670,241	3,300,314
At 31 December 2024	2,314,011	1,281,396	280,841	731,956	1,094,906	5,703,110
Out of balance to Intangible assets category in the current year	826,579	699,811	307,016	743,167	665,741	3,242,314
Out of balance to Intangible assets category in the prior year	2,274,011	1,261,396	271,841	693,956	1,085,906	5,587,110

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

<b>Negative goodwill</b>	<b>€</b>
At 1 July 2024	10,000
Changes arising from new business combinations	(635)
Recognised in profit or loss	(2,156)
Disposals of previously acquired businesses	(1,103)
Other changes	(1,106)
At 30 June 2025	5,000

<< double-click to launch smart-table designer >>

#### COMPANY INTANGIBLE ASSETS DESCRIPTION

[Click here to enter data](#)

##### Restriction on title and pledged as security

OTHER with a carrying amount of €34,534 (2024 -€2,000) has the following restriction on title:  
RESTRICTION ON TITLE.

The same asset (with a carrying amount of €4,000 (2024 - €5,000)) has been pledged as security for PLEDGED AS SECURITY.

##### Restriction on title and pledged as security

PAYMENT ON ACCOUNT with a carrying amount of €25,000 (2024 -€30,000) has the following restriction on title:  
RESTRICTION ON TITLE.

The same asset (with a carrying amount of €12,000 (2024 - €13,000)) has been pledged as security for PLEDGED AS SECURITY.

The aggregate amount of research and development expenditure recognised as an expense during the period is €34,445 (2024 - €42,342).

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

<b>Negative goodwill</b>	<b>€</b>
At 1 January 2025	10,000
Changes arising from new business combinations	(635)
Recognised in profit or loss	(2,156)
Disposals of previously acquired businesses	(1,103)
Other changes	(1,106)
At 31 December 2025	<u>5,000</u>

<< double-click to launch smart-table designer >>

#### COMPANY INTANGIBLE ASSETS DESCRIPTION

[Click here to enter data](#)

##### Restriction on title and pledged as security

OTHER with a carrying amount of €34,534 (2024 -€2,000) has the following restriction on title:  
RESTRICTION ON TITLE.

The same asset (with a carrying amount of €4,000 (2024 - €5,000)) has been pledged as security for PLEDGED AS SECURITY.

##### Restriction on title and pledged as security

PAYMENT ON ACCOUNT with a carrying amount of €25,000 (2024 -€30,000) has the following restriction on title:  
RESTRICTION ON TITLE.

The same asset (with a carrying amount of €12,000 (2024 - €13,000)) has been pledged as security for PLEDGED AS SECURITY.

The aggregate amount of research and development expenditure recognised as an expense during the period is €34,445 (2024 - €42,342).

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### Individually material intangible assets

[Click here to enter data](#)

##### OTHER DISCLOSURES INDIVIDUALLY

The carrying amount of this asset is €9,898 (2024 -€34,345) and the remaining amortisation period is 56+98 (2024 - 1266). INDIVIDUALLY MATERIAL INTANGIBLE ASSETS

##### GOOWILL

The carrying amount of this asset is €123,654 (2024 -€56,456) and the remaining amortisation period is 2012 (2024 - 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 recognised was €456,789 and its carrying amount is €6,746 (2024 -€34,534).

##### COPYRIGHTS

The fair value of this asset initially recognised was €654,000 and its carrying amount is €123,000 (2024 -€789,000).

##### Contractual commitments to acquire intangible assets

[Click here to enter data](#)

The contractual commitment to acquire CONTRACTUAL COMMITMENTS FOR ACQUISITIONS OF INTANGIBLE ASSETS is €34,345 (2024 - €34,534).

The contractual commitment to acquire OTHER is €4,564 (2024 - €41,321).

The contractual commitment to acquire EXPLORATION is €3,443 (2024 - €158,458).

The contractual commitment to acquire PROTOTYPES is €56,565 (2024 - €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 ASSETS OTHER THAN GOODWILL was revalued on 31 May 2015 by an independent valuer.

##### METHOD AND SIGNIFICANT ASSUMPTIONS APPLIED

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €1,230 (2024 - €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.

##### METHOD AND SIGNIFICANT ASSUMPTIONS

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €41,570 (2024 - €52,680).

##### Intangible assets held under finance leases

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Individually material intangible assets

[Click here to enter data](#)

##### OTHER DISCLOSURES INDIVIDUALLY

The carrying amount of this asset is €9,898 (2024 -€34,345) and the remaining amortisation period is 56+98 (2024 - 1266). INDIVIDUALLY MATERIAL INTANGIBLE ASSETS

##### GOOWILL

The carrying amount of this asset is €123,654 (2024 -€56,456) and the remaining amortisation period is 2012 (2024 - 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 recognised was €456,789 and its carrying amount is €6,746 (2024 -€34,534).

##### COPYRIGHTS

The fair value of this asset initially recognised was €654,000 and its carrying amount is €123,000 (2024 -€789,000).

##### Contractual commitments to acquire intangible assets

[Click here to enter data](#)

The contractual commitment to acquire CONTRACTUAL COMMITMENTS FOR ACQUISITIONS OF INTANGIBLE ASSETS is €34,345 (2024 - €34,534).

The contractual commitment to acquire OTHER is €4,564 (2024 - €41,321).

The contractual commitment to acquire EXPLORATION is €3,443 (2024 - €158,458).

The contractual commitment to acquire PROTOTYPES is €56,565 (2024 - €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 ASSETS OTHER THAN GOODWILL was revalued on 31 May 2015 by an independent valuer.

##### METHOD AND SIGNIFICANT ASSUMPTIONS APPLIED

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €1,230 (2024 - €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.

##### METHOD AND SIGNIFICANT ASSUMPTIONS

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €41,570 (2024 - €52,680).

##### Intangible assets held under finance leases

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

Included within intangible assets are the following assets held under finance lease:

##### **MASTHEADS**

The gross value of this asset is €11,000 (2024 - €2,000). Accumulated amortisation and impairment is €3,000 (2024 - €14,000) and it has a net carrying value of €5,000 (2024 - €6,000).

Included within intangible assets are the following assets held under finance lease:

##### **NET GOODWILL**

The gross value of this asset is €1,000 (2024 - €34,534). Accumulated amortisation and impairment is €3,000 (2024 - €34,534) and it has a net carrying value of €34,534 (2024 - €6,000).

##### **Impairment**

[Click here to enter data](#)

##### **IMPAIRMENT OF INTANGIBLE ASSETS**

DESCRIPTION OF THE EVENTS AND CIRCUMSTANCES THAT LED TO THE RECOGNITION OR REVERSAL OF IMPAIRMENT LOSSES The amount of impairment loss included in profit or loss is €4,334 (2024 - €45,435). The amount of impairment loss included in other comprehensive income is €34,543 (2024 - €54,534). The impairment loss is included in LINE ITEM IN WHICH IMPAIRMENT ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €23,423 (2024 - €34,534). The amount of reversal of impairment recognised in other comprehensive income is €43,534 (2024 - €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 impairment loss included in profit or loss is €1,200 (2024 - €1,300). The amount of impairment loss included in other comprehensive income is €4,600 (2024 - €7,900). The impairment loss is included in IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €7,410 (2024 - €8,520). The amount of reversal of impairment recognised in other comprehensive income is €9,630 (2024 - €1,323). The reversal of impairment is included in IMPAIRMENT LOSSES ARE REVERSED.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

Included within intangible assets are the following assets held under finance lease:

##### **MASTHEADS**

The gross value of this asset is €11,000 (2024 - €2,000). Accumulated amortisation and impairment is €3,000 (2024 - €14,000) and it has a net carrying value of €5,000 (2024 - €6,000).

Included within intangible assets are the following assets held under finance lease:

##### **NET GOODWILL**

The gross value of this asset is €1,000 (2024 - €34,534). Accumulated amortisation and impairment is €3,000 (2024 - €34,534) and it has a net carrying value of €34,534 (2024 - €6,000).

##### **Impairment**

[Click here to enter data](#)

##### **IMPAIRMENT OF INTANGIBLE ASSETS**

DESCRIPTION OF THE EVENTS AND CIRCUMSTANCES THAT LED TO THE RECOGNITION OR REVERSAL OF IMPAIRMENT LOSSES The amount of impairment loss included in profit or loss is €4,334 (2024 - €45,435). The amount of impairment loss included in other comprehensive income is €34,543 (2024 - €54,534). The impairment loss is included in LINE ITEM IN WHICH IMPAIRMENT ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €23,423 (2024 - €34,534). The amount of reversal of impairment recognised in other comprehensive income is €43,534 (2024 - €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 impairment loss included in profit or loss is €1,200 (2024 - €1,300). The amount of impairment loss included in other comprehensive income is €4,600 (2024 - €7,900). The impairment loss is included in IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €7,410 (2024 - €8,520). The amount of reversal of impairment recognised in other comprehensive income is €9,630 (2024 - €1,323). The reversal of impairment is included in IMPAIRMENT LOSSES ARE REVERSED.

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

#### 15 Tangible assets

##### Group

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
<b>Cost or valuation</b>						
At 1 July 2024	600,000	32,559	120,000	300,000	6,000	1,058,559
Revaluations	(130,377)	6,249	(1,371)	(27,852)	(141)	(153,492)
Additions	(1,971)	(336)	(22,296)	(10,704)	(669)	(35,976)
Acquired through business combinations	(1,659)	(528)	(9,216)	(74,802)	(1,569)	(87,774)
Disposals	(110,967)	1,155	(5,292)	(11,013)	(276)	(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 2025	300,000	41,079	60,000	150,000	3,000	554,079

##### Depreciation

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

#### 15 Tangible assets

##### Group

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
<b>Cost or valuation</b>						
At 1 January 2025	600,000	32,559	120,000	300,000	6,000	1,058,559
Revaluations	(130,377)	6,249	(1,371)	(27,852)	(141)	(153,492)
Additions	(1,971)	(336)	(22,296)	(10,704)	(669)	(35,976)
Acquired through business combinations	(1,659)	(528)	(9,216)	(74,802)	(1,569)	(87,774)
Disposals	(110,967)	1,155	(5,292)	(11,013)	(276)	(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 31 December 2025	300,000	41,079	60,000	150,000	3,000	554,079

##### Depreciation

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
At 1 July 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 30 June 2025	-	(12,513)	15,000	3,000	1,500	6,987
<b>Carrying amount</b>						
At 30 June 2025	300,000	53,592	45,000	147,000	1,500	547,092

[Click here to enter data](#)

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
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Cost or valuation

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
At 1 January 2025	-	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 2025	-	(12,513)	15,000	3,000	1,500	6,987
<b>Carrying amount</b>						
At 31 December 2025	300,000	53,592	45,000	147,000	1,500	547,092

[Click here to enter data](#)

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
<b>Cost or valuation</b>						
At 1 January 2025	3,423	45,435	74,567	34,534	345,334	503,293
Revaluation recognised in other comprehensive income	3,234	4,234	2,343	56,567	657,657	724,035
Additions	43,343	567,567	34,534	5,676	34,543	685,663
Acquired through business combinations	56,756	34,534	56,765	43,534	5,676	197,265
Transfers to/from investment property	65,756	45,345	56,756	34,534	56,756	259,147
Transfers	34,534	6,575	34,534	56,756	34,534	166,933

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
At 1 July 2024	3,423	45,435	74,567	34,534	345,334	503,293
Revaluation recognised in other comprehensive income	3,234	4,234	2,343	56,567	657,657	724,035
Additions	43,343	567,567	34,534	5,676	34,543	685,663
Acquired through business combinations	56,756	34,534	56,765	43,534	5,676	197,265
Transfers to/from investment property	65,756	45,345	56,756	34,534	56,756	259,147
Transfers	34,534	6,575	34,534	56,756	34,534	166,933
Disposals	45,645	56,765	34,534	34,547	4,334	175,825
At 30 June 2025	252,691	760,455	294,033	266,148	1,138,834	2,712,161
<b>Depreciation</b>						
At 1 July 2024	(567,567)	(3,453)	(56,756)	(3,453)	(56,756)	(687,985)
Charge for the year	(34,534)	(3,434)	(6,767)	(3,345)	(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 2025	(682,301)	(696,987)	(204,782)	(87,018)	(244,379)	(1,915,467)
<b>Carrying amount</b>						
At 30 June 2025	934,992	1,457,442	498,815	353,166	1,383,213	4,627,628
At 30 June 2024	957,518	297,401	492,563	572,881	458,393	2,778,756

## ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
Disposals	45,645	56,765	34,534	34,547	4,334	175,825
Foreign exchange movements	100	200	300	400	500	1,500
At 31 December 2025	252,791	760,655	294,333	266,548	1,139,334	2,713,661
<b>Depreciation</b>						
At 1 January 2025	(567,567)	(3,453)	(56,756)	(3,453)	(56,756)	(687,985)
Charge for the year	(34,534)	(3,434)	(6,767)	(3,345)	(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 31 December 2025	(682,301)	(696,987)	(204,782)	(87,018)	(244,379)	(1,915,467)
<b>Carrying amount</b>						
At 31 December 2025	935,092	1,457,642	499,115	353,566	1,383,713	4,629,128
At 31 December 2024	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	635,092	1,404,050	454,115	206,566	1,383,713	4,083,536
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

## ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
Out of balance to Property, plant and equipment category in the current year	634,992	1,403,850	453,815	206,166	1,383,113	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 buildings above is €300,000 (2024 - €500,000) in respect of freehold land and buildings.

**ROI FRS 102 Test**

**trading as FRS102**

**Notes to the Financial Statements for the Financial Year Ended 31 December 2025**

Included within the net book value of land and buildings above is €300,000 (2024 - €500,000) in respect of freehold land and buildings.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### 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 (2024 - €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 (2024 - €681,320).

##### Impairment

[Click here to enter data](#)

##### GROUP IMPAIRMENT OF PROPERTY PLANT AND EQUIPMENT

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 (2024 - €1,232). The amount of impairment loss included in other comprehensive income is €1,213 (2024 - €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 (2024 - €56,454). The amount of reversal of impairment recognised in other comprehensive income is €3,121 (2024 - €2,121). The reversal of impairment is included in GROUP LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERSED.

##### COMMERCIAL MOTOR VEHICLES

EVENTS AND CIRCUMSTANCES The amount of impairment loss included in profit or loss is €12,300 (2024 - €456,000). The amount of impairment loss included in other comprehensive income is €7,100 (2024 - €58,200). The impairment loss is included in IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €12,313 (2024 - €5,454). The amount of reversal of impairment recognised in other comprehensive income is €814,562 (2024 - €454,420). The reversal of impairment is included in IMPAIRMENT LOSSES ARE REVERSED.

##### Assets held under finance leases and hire purchase contracts

[Click here to enter data](#)

The net carrying amount of tangible assets includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	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
	<u>156,431</u>	<u>405,902</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 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 (2024 - €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 (2024 - €681,320).

##### Impairment

[Click here to enter data](#)

##### GROUP IMPAIRMENT OF PROPERTY PLANT AND EQUIPMENT

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 (2024 - €1,232). The amount of impairment loss included in other comprehensive income is €1,213 (2024 - €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 (2024 - €56,454). The amount of reversal of impairment recognised in other comprehensive income is €3,121 (2024 - €2,121). The reversal of impairment is included in GROUP LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERSED.

##### COMMERCIAL MOTOR VEHICLES

EVENTS AND CIRCUMSTANCES The amount of impairment loss included in profit or loss is €12,300 (2024 - €456,000). The amount of impairment loss included in other comprehensive income is €7,100 (2024 - €58,200). The impairment loss is included in IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €12,313 (2024 - €5,454). The amount of reversal of impairment recognised in other comprehensive income is €814,562 (2024 - €454,420). The reversal of impairment is included in IMPAIRMENT LOSSES ARE REVERSED.

##### Assets held under finance leases and hire purchase contracts

[Click here to enter data](#)

The net carrying amount of tangible assets includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	2025 €	2024 €
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
	<u>156,431</u>	<u>405,902</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Restriction on title and pledged as security

[Click here to enter data](#)

GROUP ASSET RESTRICTED TITLE OR PLEDGED AS SECURITY with a carrying amount of €34,225 (2024 - €34,234) has the following restriction on title:

GROUP - THE ASSET HAS THE FOLLOWING RESTRICTION ON TITLE.

The same asset (with a carrying amount of €234,234 (2024 - €34,236)) has been pledged as security for GROUP THE ASSET HAS BEEN PLEDGED AS SECURITY FOR.

PLANT AND MACHINERY with a carrying amount of €23,232 (2024 - €5,656,565) has the following restriction on title:

RESTRICTIONS ON TITLE.

The same asset (with a carrying amount of €514,255 (2024 - €561,425)) has been pledged as security for PLEDGED AS SECURITY.

##### 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 €
GROUP COMMITMENTS FOR AQUISITION OF PROPERTY PLANT AND EQUIPMENT	23,424	34,234
NETWORK ASSETS	45,000	6,300
NON STANDARD 4	10,000	9,000
CONSTRUCTION IN PROGRESS	64,000	16,800
	<u>142,424</u>	<u>66,334</u>

##### Capitalised borrowing costs

[Click here to enter data](#)

Within GROUP CAPITALISED BORROWING COSTS are capitalised borrowing costs of €343,456 (2024 - €345,435). The capitalisation rate used to determine the amount of finance costs capitalised during the period was 32%.

Within VEHICLES are capitalised borrowing costs of €121,212 (2024 - €565,654). The capitalisation rate used to determine the amount of finance costs capitalised during the period was 8%.

DETAILS OF INTEREST IN PRODUCTION COSTS

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Restriction on title and pledged as security

[Click here to enter data](#)

GROUP ASSET RESTRICTED TITLE OR PLEDGED AS SECURITY with a carrying amount of €34,225 (2024 - €34,234) has the following restriction on title:

GROUP - THE ASSET HAS THE FOLLOWING RESTRICTION ON TITLE.

The same asset (with a carrying amount of €234,234 (2024 - €34,236)) has been pledged as security for GROUP THE ASSET HAS BEEN PLEDGED AS SECURITY FOR.

PLANT AND MACHINERY with a carrying amount of €23,232 (2024 - €5,656,565) has the following restriction on title:

RESTRICTIONS ON TITLE.

The same asset (with a carrying amount of €514,255 (2024 - €561,425)) has been pledged as security for PLEDGED AS SECURITY.

##### Contractual commitments for the acquisition of tangible assets

[Click here to enter data](#)

Contractual commitments for the acquisition of tangible assets were as follows:

	2025 €	2024 €
GROUP COMMITMENTS FOR AQUISITION OF PROPERTY PLANT AND EQUIPMENT	23,424	34,234
NETWORK ASSETS	45,000	6,300
NON STANDARD 4	10,000	9,000
CONTRUCTION IN PROGRESS	64,000	16,800
	<u>142,424</u>	<u>66,334</u>

##### Capitalised borrowing costs

[Click here to enter data](#)

Within GROUP CAPITALISED BORROWING COSTS are capitalised borrowing costs of €343,456 (2024 - €345,435). The capitalisation rate used to determine the amount of finance costs capitalised during the period was 32%.

Within VEHICLES are capitalised borrowing costs of €121,212 (2024 - €565,654). The capitalisation rate used to determine the amount of finance costs capitalised during the period was 8%.

DETAILS OF INTEREST IN PRODUCTION COSTS

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

#### Company

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
<b>Cost or valuation</b>						
At 1 July 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 2025	100,000	13,693	20,000	50,000	1,000	184,693
<b>Depreciation</b>						
At 1 July 2024	-	3,768	10,000	2,000	1,000	16,768
Charge for the year	-	(1,886)	(407)	(137)	(12)	(2,442)
Eliminated on disposal	-	(2,753)	(2,566)	(205)	(28)	(5,552)
Impairment	-	(1,463)	(653)	(85)	(4)	(2,205)
Transfers	-	(675)	(1,317)	(457)	(320)	(2,769)
Foreign exchange movements	-	(1,162)	(57)	(116)	(136)	(1,471)
At 30 June 2025	-	(4,171)	5,000	1,000	500	2,329

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

#### Company

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
<b>Cost or valuation</b>						
At 1 January 2025	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 31 December 2025	100,000	13,693	20,000	50,000	1,000	184,693
<b>Depreciation</b>						
At 1 January 2025	-	3,768	10,000	2,000	1,000	16,768
Charge for the year	-	(1,886)	(407)	(137)	(12)	(2,442)
Eliminated on disposal	-	(2,753)	(2,566)	(205)	(28)	(5,552)
Impairment	-	(1,463)	(653)	(85)	(4)	(2,205)
Transfers	-	(675)	(1,317)	(457)	(320)	(2,769)
Foreign exchange movements	-	(1,162)	(57)	(116)	(136)	(1,471)
At 31 December 2025	-	(4,171)	5,000	1,000	500	2,329

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
<b>Carrying amount</b>						
At 30 June 2025	100,000	17,864	15,000	49,000	500	182,364
<a href="#">Click here to enter data</a>						
	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
<b>Cost or valuation</b>						
At 1 July 2024	5,434	34,324	45,645	34,345	556,756	676,504
Revaluation recognised in other comprehensive income	45,645	56,456	6,756	56,756	4,345	169,958
Additions	3,434	4,545	34,534	4,334	56,567	103,414
Acquired through business combinations	3,434	34,345	6,564	56,765	34,345	135,453
Transfers to/from investment property	4,554	3,434	75,654	56,756	5,456	145,854
Transfers	23,423	4,564	345,345	34,534	34,534	442,400
Disposals	23,423	45,645	343,445	34,534	6,654	453,701
Foreign exchange movements	45,432	2,323	67,657	6,564	456,456	578,432
At 30 June 2025	154,779	185,636	925,600	284,588	1,155,113	2,705,716
<b>Depreciation</b>						

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
<b>Carrying amount</b>						
At 31 December 2025 <a href="#">Click here to enter data</a>	100,000	17,864	15,000	49,000	500	182,364
	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
<b>Cost or valuation</b>						
At 1 January 2025	5,434	34,324	45,645	34,345	556,756	676,504
Revaluation recognised in other comprehensive income	45,645	56,456	6,756	56,756	4,345	169,958
Additions	3,434	4,545	34,534	4,334	56,567	103,414
Acquired through business combinations	3,434	34,345	6,564	56,765	34,345	135,453
Transfers to/from investment property	4,554	3,434	75,654	56,756	5,456	145,854
Transfers	23,423	4,564	345,345	34,534	34,534	442,400
Disposals	23,423	45,645	343,445	34,534	6,654	453,701
Foreign exchange movements	45,432	2,323	67,657	6,564	456,456	578,432
At 31 December 2025	154,779	185,636	925,600	284,588	1,155,113	2,705,716
<b>Depreciation</b>						

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June** 2025

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
At 1 <b>July</b> 2024	(34,542)	(34,234)	(34,345)	(7,656)	(34,534)	(145,311)
Charge for the year	(34,453)	(2,342)	(5,676)	(4,545)	(5,654)	(52,670)
Eliminated on disposal	(32,345)	(2,342)	(4,534)	(56,756)	(3,434)	(99,411)
Impairment	(23,432)	(56,564)	(56,765)	(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 <b>30 June</b> 2025	<u>(152,738)</u>	<u>(144,561)</u>	<u>(503,232)</u>	<u>(151,410)</u>	<u>(140,079)</u>	<u>(1,092,020)</u>
<b>Carrying amount</b>						
At <b>30 June</b> 2025	<u>307,517</u>	<u>330,197</u>	<u>1,428,832</u>	<u>435,998</u>	<u>1,295,192</u>	<u>3,797,736</u>
At <b>30 June</b> 2024	<u>1,026,926</u>	<u>709,543</u>	<u>1,590,399</u>	<u>703,778</u>	<u>384,536</u>	<u>4,415,182</u>
Out of balance to Property, plant and equipment category in the current year	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 buildings above is €100,000 (2024 - €200,000) in respect of freehold land and buildings.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other tangible assets €	Total €
At 1 January 2025	(34,542)	(34,234)	(34,345)	(7,656)	(34,534)	(145,311)
Charge for the year	(34,453)	(2,342)	(5,676)	(4,545)	(5,654)	(52,670)
Eliminated on disposal	(32,345)	(2,342)	(4,534)	(56,756)	(3,434)	(99,411)
Impairment	(23,432)	(56,564)	(56,765)	(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 31 December 2025	(152,738)	(144,561)	(503,232)	(151,410)	(140,079)	(1,092,020)
<b>Carrying amount</b>						
At 31 December 2025	307,517	330,197	1,428,832	435,998	1,295,192	3,797,736
At 31 December 2024	1,026,926	709,543	1,590,399	703,778	384,536	4,415,182
Out of balance to Property, plant and equipment category in the current year	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 buildings above is €100,000 (2024 - €200,000) in respect of freehold land and buildings.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### Revaluation

[Click here to enter data](#)

The fair value of the company's PLANT AND MACHINERY was revalued on 12 June 2015 by an independent valuer.

##### METHOD AND SIGNIFICANT ASSUMPTION

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €155,400 (2024 - €43,400).

The fair value of the company's OTHER VEHICLES was revalued on 21 June 2015 by an independent valuer.

##### METHOD AND SIGNIFICANT ASSUMPTIONS

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €10,000 (2024 - €20,000).

##### Impairment

[Click here to enter data](#)

##### IMPAIRMENT OF PROPERTY, PLANT AND EQUIPMENT

DESCRIPTIONS OF THE EVENTS AND CIRCUMSTANCES THAT LED TO RECOGNITION OR REVERSAL OF IMPAIRMENT LOSS

PROPERTY, PLANT AND EQUIPMENT The amount of impairment loss included in profit or loss is €3,453 (2024 - €34,534). The amount of impairment loss included in other comprehensive income is €4,568 (2024 - €34,543). The impairment loss is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €4,564 (2024 - €8,523). The amount of reversal of impairment recognised in other comprehensive income is €145,456 (2024 - €345,435). The reversal of impairment is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERSED.

##### AIRCRAFT

EVENT AND CIRCUMSTANCES The amount of impairment loss included in profit or loss is €123,000 (2024 - €123,145). The amount of impairment loss included in other comprehensive income is €34,545 (2024 - €54,141). The impairment loss is included in IMPAIRMENT LOSSES ARE INCLUDED . The amount of reversal of impairment recognised in profit or loss is €447,555 (2024 - €565,485). The amount of reversal of impairment recognised in other comprehensive income is €44,532 (2024 - €34,545). The reversal of impairment is included in IMPAIRMENT LOSSES ARE REVERSED.

##### Assets held under finance leases and hire purchase contracts

[Click here to enter data](#)

The net carrying amount of tangible assets includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	2024 €	2023 €
NET CARRYING AMOUNT OF LEASED ASSETS	3,445	34,234
OTHER VEHICLES	456,456	456,456
TOOLS AND EQUIPMENT	123,000	147,000
ASSETS NOT YET AVAILABLE	45,640	343,345
	<u>628,541</u>	<u>981,035</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Revaluation

[Click here to enter data](#)

The fair value of the company's PLANT AND MACHINERY was revalued on 12 June 2015 by an independent valuer.

##### METHOD AND SIGNIFICANT ASSUMPTION

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €155,400 (2024 - €43,400).

The fair value of the company's OTHER VEHICLES was revalued on 21 June 2015 by an independent valuer.

##### METHOD AND SIGNIFICANT ASSUMPTIONS

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €10,000 (2024 - €20,000).

##### Impairment

[Click here to enter data](#)

##### IMPAIRMENT OF PROPERTY, PLANT AND EQUIPMENT

##### DESCRIPTIONS OF THE EVENTS AND CIRCUMSTANCES THAT LED TO RECOGNITION OR REVERSAL OF IMPAIRMENT LOSS

PROPERTY, PLANT AND EQUIPMENT The amount of impairment loss included in profit or loss is €3,453 (2024 - €34,534). The amount of impairment loss included in other comprehensive income is €4,568 (2024 - €34,543). The impairment loss is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €4,564 (2024 - €8,523). The amount of reversal of impairment recognised in other comprehensive income is €145,456 (2024 - €345,435). The reversal of impairment is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERSED.

##### AIRCRAFT

EVENT AND CIRCUMSTANCES The amount of impairment loss included in profit or loss is €123,000 (2024 - €123,145). The amount of impairment loss included in other comprehensive income is €34,545 (2024 - €54,141). The impairment loss is included in IMPAIRMENT LOSSES ARE INCLUDED . The amount of reversal of impairment recognised in profit or loss is €447,555 (2024 - €565,485). The amount of reversal of impairment recognised in other comprehensive income is €44,532 (2024 - €34,545). The reversal of impairment is included in IMPAIRMENT LOSSES ARE REVERSED.

##### Assets held under finance leases and hire purchase contracts

[Click here to enter data](#)

The net carrying amount of tangible assets includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	2025 €	2024 €
NET CARRYING AMOUNT OF LEASED ASSETS	3,445	34,234
OTHER VEHICLES	456,456	456,456
TOOLS AND EQUIPMENT	123,000	147,000
ASSETS NOT YET AVAILABLE	45,640	343,345
	<u>628,541</u>	<u>981,035</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### 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 (2024 - €35,435) has the following restriction on title:

THE ASSET HAS THE FOLLOWING RESTRICTION ON TITLE  
PROPERTY, PLANT AND EQUIPMENT.

The same asset (with a carrying amount of €34,543 (2024 - €43,542)) has been pledged as security for THE  
ASSET HAS BEEN PLEDGED AS SECURITY FOR.

OTHER PPE with a carrying amount of €10,000 (2024 - €6,000) has the following restriction on title:  
RESTRICTIONS ON TITLE.

The same asset (with a carrying amount of €13,000 (2024 - €12,000)) has been pledged as security for  
PLEDGED AS SECURITY.

##### 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 €
COMMITMETNS FOR ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT	45,344	5,555
NETWORK ASSETS	10,000	2,000
MOTOR CARS	20,000	3,000
SHIPS AND BOATS	30,000	4,000
	<u>105,344</u>	<u>14,555</u>

##### Capitalised borrowing costs

[Click here to enter data](#)

Within CAPITALISED BORROWING COST - PROPERTY, PLANT AND EQUIPMENT are capitalised borrowing costs of €464,543 (2024 - €34,534). The capitalisation rate used to determine the amount of finance costs capitalised during the period was 3%.

Within AIRCRAFT are capitalised borrowing costs of €15,456 (2024 - €4,654). The capitalisation rate used to determine the amount of finance costs capitalised during the period was 32%.

Within LEASEHOLD IMPROVEMENTS are capitalised borrowing costs of €4,564 (2024 - €8,793). The capitalisation rate used to determine the amount of finance costs capitalised during the period was 10%.

DETAILS OF INTEREST INCLUDED TEST

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 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 (2024 - €35,435) has the following restriction on title:

THE ASSET HAS THE FOLLOWING RESTRICTION ON TITLE  
PROPERTY, PLANT AND EQUIPMENT.

The same asset (with a carrying amount of €34,543 (2024 - €43,542)) has been pledged as security for THE  
ASSET HAS BEEN PLEDGED AS SECURITY FOR.

1 with a carrying amount of €2 (2024 - €3) has the following restriction on title:  
4.

The same asset (with a carrying amount of €5 (2024 - €6)) has been pledged as security for 7.

OTHER PPE with a carrying amount of €10,000 (2024 - €6,000) has the following restriction on title:  
RESTRICTIONS ON TITLE.

The same asset (with a carrying amount of €13,000 (2024 - €12,000)) has been pledged as security for  
PLEDGED AS SECURITY.

##### Contractual commitments for the acquisition of tangible assets

[Click here to enter data](#)

Contractual commitments for the acquisition of tangible assets were as follows:

	2025 €	2024 €
COMMITMETNS FOR ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT	45,344	5,555
NETWORK ASSETS	10,000	2,000
MOTOR CARS	20,000	3,000
SHIPS AND BOATS	30,000	4,000
	<u>105,344</u>	<u>14,555</u>

##### Capitalised borrowing costs

[Click here to enter data](#)

Within CAPITALISED BORROWING COST - PROPERTY, PLANT AND EQUIPMENT are capitalised borrowing costs of €464,543 (2024 - €34,534). The capitalisation rate used to determine the amount of finance costs capitalised during the period was 3%.

Within AIRCRAFT are capitalised borrowing costs of €15,456 (2024 - €4,654). The capitalisation rate used to determine the amount of finance costs capitalised during the period was 32%.

Within LEASEHOLD IMPROVEMENTS are capitalised borrowing costs of €4,564 (2024 - €8,793). The capitalisation rate used to determine the amount of finance costs capitalised during the period was 10%.

DETAILS OF INTEREST INCLUDED TEST

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### 16 Investment properties

###### Group

	2024 €
At 1 July	1,500,000
Additions	(76,167)
Acquired through business combinations	(108,096)
Disposals	(41,133)
Transfers to and from tangible assets	(167,958)
Transfers to and from stocks	(4,698)
Transfers to and from owner-occupied property	(167,187)
Fair value adjustments	(56,247)
Foreign exchange movements	(4,830)
Lease incentives given	(123,684)
At 30 June	<u>750,000</u>

###### GROUP INVESTMENT PROPERTIES

DESCRIPTORS OF METHODS AND SIGNIFICANT ASSUMPTIONS APPLIED IN DETERMINING FAIR VALUE OF INVESTMENT PROPERTY

EXTENT TO WHICH FAIR VALUE IS BASED ON VALUATION BY AN INDEPENDENT VALUER

[Click here to enter data](#)

EXISTENCE AND AMOUNTS OF RESTRICTIONS ON REALISABILITY OR REMITTANCE OF INCOME AND PROCEEDS OF DISPOSAL FROM INVESTMENT PROPERTY

DESCRIPTION OF CONTRACTUAL OBLIGATIONS ON PURCHASE, CONSTRUCTION, DEVELOPMENT OR REPAIR, MAINTENANCE, ENHANCEMENT OF INVESTMENT

###### 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 (2024 - €324,324).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 16 Investment properties

###### Group

	2025 €
At 1 January	1,500,000
Additions	(76,167)
Acquired through business combinations	(108,096)
Disposals	(41,133)
Transfers to and from tangible assets	(167,958)
Transfers to and from stocks	(4,698)
Transfers to and from owner-occupied property	(167,187)
Fair value adjustments	(56,247)
Foreign exchange movements	(4,830)
Lease incentives given	(123,684)
At 31 December	<u>750,000</u>

###### GROUP INVESTMENT PROPERTIES

DESCRIPTORS OF METHODS AND SIGNIFICANT ASSUMPTIONS APPLIED IN DETERMINING FAIR VALUE OF INVESTMENT PROPERTY

EXTENT TO WHICH FAIR VALUE IS BASED ON VALUATION BY AN INDEPENDENT VALUER

[Click here to enter data](#)

EXISTENCE AND AMOUNTS OF RESTRICTIONS ON REALISABILITY OR REMITTANCE OF INCOME AND PROCEEDS OF DISPOSAL FROM INVESTMENT PROPERTY

DESCRIPTION OF CONTRACTUAL OBLIGATIONS ON PURCHASE, CONSTRUCTION, DEVELOPMENT OR REPAIR, MAINTENANCE, ENHANCEMENT OF INVESTMENT

###### 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 (2024 - €324,324).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Company

	2024 €
At 1 July	500,000
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 owner-occupied property	(55,729)
Fair value adjustments	(18,749)
Foreign exchange movements	(1,610)
Lease incentives given	(41,228)
At 30 June	<u>250,000</u>

##### INVESTMENT PROPERTY

DESCRIPTON OF METHODNS AND SIGNIFICANT ASSUPTIONS APPLIED IN DETEMINING FAIR VALE OF INVESTMENT PROPERTY

EXTENT TO WHICH FAIR VALUE IS BASED ON A VALUATION BY AN INDEPENDENT VALUER

[Click here to enter data](#)

EXISTENCE AND AMOUNT OF RESTRICTIONS ON REALISABILITY OF REMITTENCE OF INCOME AND PROCEEDS OF DISPOSAL FORM INVESTMENT PROPERTY

DESCRIPTION OF CONTRACTUAL OBLIGATIONS ON PURCHASE, CONSTRUCTION, DEVELOPMENT OR REPAIR, MAINTAINANCE, ENHANCEMNET OF INVESTMENT PROPERTY

##### 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 €1,111 (2024 - €2,222).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Company

	2025 €
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)
Transfers to and from stocks	(1,566)
Transfers to and from owner-occupied property	(55,729)
Fair value adjustments	(18,749)
Foreign exchange movements	(1,610)
Lease incentives given	(41,228)
At 31 December	<u>250,000</u>

##### INVESTMENT PROPERTY

DESCRIPTON OF METHODNS AND SIGNIFICANT ASSUPTIONS APPLIED IN DETEMINING FAIR VALE OF INVESTMENT PROPERTY

EXTENT TO WHICH FAIR VALUE IS BASED ON A VALUATION BY AN INDEPENDENT VALUER

[Click here to enter data](#)

EXISTENCE AND AMOUNT OF RESTRICTIONS ON REALISABILITY OF REMITTENCE OF INCOME AND PROCEEDS OF DISPOSAL FORM INVESTMENT PROPERTY

DESCRIPTION OF CONTRACTUAL OBLIGATIONS ON PURCHASE, CONSTRUCTION, DEVELOPMENT OR REPAIR, MAINTAINANCE, ENHANCEMNET OF INVESTMENT PROPERTY

##### 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 €1,111 (2024 - €2,222).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### 17 Investments

###### Group

	Subsidiaries €	Joint ventures €	Associates €
<b>Cost or valuation</b>			
At 1 July 2024	1,200,000	600,000	60,000
Revaluation	(133,134)	(12,255)	(24,567)
Additions	(244,551)	(282,366)	(1,452)
Disposals	(222,315)	(5,379)	(3,981)
At 30 June 2025	600,000	300,000	30,000
<b>Provision</b>			
At 1 July 2024	120,000	60,000	6,000
Provision	(44,088)	(11,913)	(2,091)
Eliminated on disposals	(15,912)	(18,087)	(909)
At 30 June 2025	60,000	30,000	3,000
<b>Carrying amount</b>			
At 30 June 2025	540,000	270,000	27,000
At 30 June 2024	900,000	-	-

Out of balance to Investments category in the prior year

[Click here to enter data](#)

	Subsidiaries €	Joint ventures €	Associates €
<b>Cost or valuation</b>			
At 1 July 2024	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 2025	86,866	87,058	506,969
<b>Provision</b>			
At 1 July 2024	(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 2025	(42,360)	(103,503)	(81,521)
<b>Carrying amount</b>			
At 30 June 2025	129,226	190,561	588,490

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 17 Investments

###### Group

	Subsidiaries €	Joint ventures €	Associates €
<b>Cost or valuation</b>			
At 1 January 2025	1,200,000	600,000	60,000
Revaluation	(133,134)	(12,255)	(24,567)
Additions	(244,551)	(282,366)	(1,452)
Disposals	(222,315)	(5,379)	(3,981)
At 31 December 2025	600,000	300,000	30,000
<b>Provision</b>			
At 1 January 2025	120,000	60,000	6,000
Provision	(44,088)	(11,913)	(2,091)
Eliminated on disposals	(15,912)	(18,087)	(909)
At 31 December 2025	60,000	30,000	3,000
<b>Carrying amount</b>			
At 31 December 2025	540,000	270,000	27,000
At 31 December 2024	900,000	-	-
Out of balance to Investments category in the prior year	-	(450,000)	(45,000)
<a href="#">Click here to enter data</a>			
	Subsidiaries €	Joint ventures €	Associates €
<b>Cost or valuation</b>			
At 1 January 2025	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 31 December 2025	86,866	87,058	506,969
<b>Provision</b>			
At 1 January 2025	(33,453)	(34,435)	(3,453)
Provision	(3,453)	(34,534)	(43,534)
Eliminated on disposal	(5,454)	(34,534)	(34,534)
At 31 December 2025	(42,360)	(103,503)	(81,521)
<b>Carrying amount</b>			
At 31 December 2025	129,226	190,561	588,490

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Subsidiaries €	Joint ventures €	Associates €
At 30 June 2024	698,344	1,688,412	559,924
Out of balance to Investments category in the current year	(707,774)	(646,439)	(248,510)
Out of balance to Investments category in the prior year	(696,656)	293,412	(835,076)

#### Details of undertakings

The group 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](#)

Name of company	Country of incorporation	Nature of business	Holding	Proportion of voting rights and shares held	
				2025	2024
Subsidiary undertakings					
GROUP SUBSIDIARY * ADDRESS	DANMARK	PRINCIPAL ACTIVITY	DESCRIPTION OF HOLDING	23321%	454%
Joint ventures					
GROUP JOINT VENTURE * ADDRESS	ICELAND	PRINCIPAL ACTIVITY	DESCRIPTION OF HOLDING	54%	33%
Associates					
GROUP ASSOCIATE * ADDRESS	NORWAY	PRINCIPAL ACTIVITY	DESCRIPTION OF HOLDING	5446%	1456%

\* indicates direct investment of IFRS

The group 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](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Subsidiaries €	Joint ventures €	Associates €
At 31 December 2024	698,344	1,688,412	559,924
Out of balance to Investments category in the current year	(707,774)	(646,439)	(248,510)
Out of balance to Investments category in the prior year	(696,656)	293,412	(835,076)

#### Details of undertakings

The group 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](#)

Name of company	Country of incorporation	Nature of business	Holding	Proportion of voting rights and shares held	
				2025	2024
Subsidiary undertakings					
GROUP SUBSIDIARY * ADDRESS	DANMARK	PRINCIPAL ACTIVITY	DESCRIPTION OF HOLDING	23321%	454%
Joint ventures					
GROUP JOINT VENTURE * ADDRESS	ICELAND	PRINCIPAL ACTIVITY	DESCRIPTION OF HOLDING	54%	33%
Associates					
GROUP ASSOCIATE * ADDRESS	NORWAY	PRINCIPAL ACTIVITY	DESCRIPTION OF HOLDING	5446%	1456%

\* indicates direct investment of IFRS

The group 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](#)

# ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

Name of company	Country of incorporation	Nature of business	Holding	Proportion of voting rights and shares held	
				2025	2024
Subsidiary undertakings					
test* test	UK	test	234324	2343240%	324320%
Joint ventures					
test exw	UK	test	test	4230%	42340%
Associates					
test* test	UK	test	testtest	23%	32%

\* indicates direct investment of IFRS

# ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 31 December 2025

Name of company	Country of incorporation	Nature of business	Holding	Proportion of voting rights and shares held	
				2025	2024
Subsidiary undertakings					
test* test	UK	test	234324	2343240%	324320%
Joint ventures					
test exw	UK	test	test	4230%	42340%
Associates					
test* test	UK	test	testtest	23%	32%

\* indicates direct investment of IFRS

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Subsidiary undertakings

[Click here to enter data](#)

##### **GROUP SUBSIDIARY**

Its financial period end is 5 October.

WHERE PARENT OWNS LESS THAN 50% OF VOTING RIGHTS BUT HAS CONCLUDED THAT CONTROL EXIST DISCLOSE BASIS FOR THIS REASON FOR EXCLUSION OF SUBSIDIARY FORM CONSOLIDATION NATURE AND EXTENT OF ANY SIGNIFICANT RESTRICTION ON THE ABILITY OF SUBSIDIARIES TO TRANSFER FUND TO THE PARENT IN FORM OF CASH DIVIDENDS OR TO REPAY LOANS 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 VENTURE is 19 October. As at 30 June 2025 the quoted share price was €1,245 (2024 - €1,254) per share giving a total quoted value of €1,222 (2024 - €12,341).

##### Joint venture undertakings

[Click here to enter data](#)

##### **test**

Its financial period end is 21 July. As at 30 June 2025 the quoted share price was €4,250.00 (2024 - €452,340.00) per share giving a total quoted value of €23,440 (2024 - €234,324).

##### Aggregate financial information of joint ventures

2024  
€

2023  
€

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Subsidiary undertakings

[Click here to enter data](#)

##### **GROUP SUBSIDIARY**

Its financial period end is 5 October.

WHERE PARENT OWNS LESS THAN 50% OF VOTING RIGHTS BUT HAS CONCLUDED THAT CONTROL EXIST DISCLOSE BASIS FOR THIS REASON FOR EXCLUSION OF SUBSIDIARY FROM CONSOLIDATION NATURE AND EXTENT OF ANY SIGNIFICANT RESTRICTION ON THE ABILITY OF SUBSIDIARIES TO TRANSFER FUND TO THE PARENT IN FORM OF CASH DIVIDENDS OR TO REPAY LOANS 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**

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##### Joint venture undertakings

[Click here to enter data](#)

##### **test**

Its financial period end is 21 July. As at 31 December 2025 the quoted share price was €4,250.00 (2024 - €452,340.00) per share giving a total quoted value of €23,440 (2024 - €234,324).

##### Aggregate financial information of joint ventures

2025  
€

2024  
€

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

Group's share of profit or loss in joint ventures	47,564	456,542
Group's share of discontinued operations in joint ventures	34,567	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 ventures	2,340	324,323
Group's share of discontinued operations in joint ventures	34,234	234,324
Other distribution recognised as income	234,324	34,324
Dividends	234,324	32,434

#### Associate undertakings

[Click here to enter data](#)

#### GROUP ASSOCIATE

The financial period end for GROUP ASSOCIATE is 4 October. As at 30 June 2025 the quoted share price was €45.00 (2024 - €54.00) per share giving a total quoted value of €10 (2024 - €2).

#### Associate undertakings

[Click here to enter data](#)

#### test

Its financial period end is 21 July. As at 30 June 2025 the quoted share price was €3,242,340.00 (2024 - €23,430.00) per share giving a total quoted value of €324,324 (2024 - €32,423).

#### Aggregate financial information of associates

[Click here to enter data](#)

	2024 €	2023 €
Group's share of profit or loss in associates	45,645	34,536
Group's share of discontinued operations in associates	34,536	4,565
Other distribution recognised as income	3,240	234,234
Dividends	234,324	234,324
Group's share of profit or loss in associates	234,320	324,324
Group's share of discontinued operations in associates	23,432	324,324
Other distribution recognised as income	32,432	324,324
Dividends	324,432	234,234

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

Group's share of profit or loss in joint ventures	47,564	456,542
Group's share of discontinued operations in joint ventures	34,567	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 ventures	2,340	324,323
Group's share of discontinued operations in joint ventures	34,234	234,324
Other distribution recognised as income	234,324	34,324
Dividends	234,324	32,434

#### Associate undertakings

[Click here to enter data](#)

#### GROUP ASSOCIATE

The financial period end for GROUP ASSOCIATE is 4 October. As at 31 December 2025 the quoted share price was €45.00 (2024 - €54.00) per share giving a total quoted value of €10 (2024 - €2).

#### Associate undertakings

[Click here to enter data](#)

#### test

Its financial period end is 21 July. As at 31 December 2025 the quoted share price was €3,242,340.00 (2024 - €23,430.00) per share giving a total quoted value of €324,324 (2024 - €32,423).

#### Aggregate financial information of associates

[Click here to enter data](#)

	2025 €	2024 €
Group's share of profit or loss in associates	45,645	34,536
Group's share of discontinued operations in associates	34,536	4,565
Other distribution recognised as income	3,240	234,234
Dividends	234,324	234,324
Group's share of profit or loss in associates	234,320	324,324
Group's share of discontinued operations in associates	23,432	324,324
Other distribution recognised as income	32,432	324,324
Dividends	324,432	234,234

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Company

	2024 €	2023 €
Investments in subsidiaries	180,000	360,000
Investments in joint ventures	90,000	180,000
Investments in associates	9,000	18,000
	<u>279,000</u>	<u>558,000</u>

##### 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:

[Click here to enter data](#)

Name of company	Country of incorporation	Nature of business	Holding	Proportion of voting rights and shares held	
				2025	2024
Subsidiary undertakings					
SUBSIDIARY ADDRESS	BAHAMAS	PRICIPAL ACTIVITY	DESCRIPTION OF HOLDING (CLASS OF SHARE)	1256%	0.56%
Joint ventures					
JOINT VENTURE ADDRESS OF JOINT VENTURE	MAROCCO	PRINCIPAL ACTIVITY	DESCRIPTION OF HOLDING	5454%	1247%
Associates					
ASSOCIATE ADDESS OF ASSOCIATE	FINLAND	PRINCIPAL ACTIVITY OF ASSOCIATE	DESCRIPTION OF HOLDING ASSOCIATE	1245%	1235%

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](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Company

	2025 €	2024 €
Investments in subsidiaries	180,000	360,000
Investments in joint ventures	90,000	180,000
Investments in associates	9,000	18,000
	<u>279,000</u>	<u>558,000</u>

##### 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:

[Click here to enter data](#)

Name of company	Country of incorporation	Nature of business	Holding	Proportion of voting rights and shares held	
				2025	2024
Subsidiary undertakings					
SUBSIDIARY ADDRESS	BAHAMAS	PRICIPAL ACTIVITY	DESCRIPTION OF HOLDING (CLASS OF SHARE)	1256%	0.56%
Joint ventures					
JOINT VENTURE ADDRESS OF JOINT VENTURE	MAROCCO	PRINCIPAL ACTIVITY	DESCRIPTION OF HOLDING	5454%	1247%
Associates					
ASSOCIATE ADDESS OF ASSOCIATE	FINLAND	PRINCIPAL ACTIVITY OF ASSOCIATE	DESCRIPTION OF HOLDING ASSOCIATE	1245%	1235%

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](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

Name of company	Country of incorporation	Nature of business	Holding	Proportion of voting rights and shares held	
				2025	2024
Subsidiary undertakings					
Name1 Address1	country	nature ofbusiness	description1	1211%	1211%
Joint ventures					
venture123 address1	country1	nature ofbusiness	description	1212%	1314%
Associates					
associate1 address1	country	business1	description1	7777%	2222%

#### Subsidiary undertakings

##### SUBSIDIARY

The financial period end for SUBSIDIARY is 10 October. At the end of the period, the aggregate 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 aggregate amount of capital and reserves for JOINT VENTURE was €(234,324) and the loss for the financial period was €45,454.

FACTORS ON WHICH JOINT MANAGEMENT IS BASED

#### Associates

##### ASSOCIATE

The financial period end for ASSOCIATE is 13 October. At the end of the period, the aggregate amount of capital and reserves for ASSOCIATE was €(43,534) 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 aggregate amount of capital and reserves was €(1,111) and the loss for the financial period was €34,534.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

Name of company	Country of incorporation	Nature of business	Holding	Proportion of voting rights and shares held	
				2025	2024
Subsidiary undertakings					
Name1 Address1	country	nature ofbusiness	description1	1211%	1211%
Joint ventures					
venture123 address1	country1	nature ofbusiness	description	1212%	1314%
Associates					
associate1 address1	country	business1	description1	7777%	2222%

#### Subsidiary undertakings

##### SUBSIDIARY

The financial period end for SUBSIDIARY is 10 October. At the end of the period, the aggregate 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 aggregate amount of capital and reserves for JOINT VENTURE was €(234,324) and the loss for the financial period was €45,454.

FACTORS ON WHICH JOINT MANAGEMENT IS BASED

#### Associates

##### ASSOCIATE

The financial period end for ASSOCIATE is 13 October. At the end of the period, the aggregate amount of capital and reserves for ASSOCIATE was €(43,534) 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 aggregate amount of capital and reserves was €(1,111) and the loss for the financial period was €34,534.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Joint ventures

###### venture123

The financial period end for venture123 is 14 July 2020. At the end of the period, the aggregate 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 aggregate amount of capital and reserves was €(345,435) and the loss for the financial period was €34,345.

##### Subsidiaries

€

###### Cost or valuation

At 1 July 2024	400,000
Revaluation	(44,378)
Additions	(81,517)
Disposals	(74,105)
At 30 June 2025	200,000

###### Provision

At 1 July 2024	40,000
Provision	(14,696)
Eliminated on disposals	(5,304)
At 30 June 2025	20,000

###### Carrying amount

At 30 June 2025	180,000
At 30 June 2024	360,000

[Click here to enter data](#)

##### Subsidiaries

€

###### Cost or valuation

At 1 July 2024	64,564
Revaluation	4,645
Additions	34,345
Disposals	34,534
At 30 June 2025	138,088

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Joint ventures

###### venture123

The financial period end for venture123 is 14 July 2020. At the end of the period, the aggregate 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 aggregate amount of capital and reserves was €(345,435) and the loss for the financial period was €34,345.

##### Subsidiaries

€

###### Cost or valuation

At 1 January 2025	400,000
Revaluation	(44,378)
Additions	(81,517)
Disposals	(74,105)
At 31 December 2025	200,000

###### Provision

At 1 January 2025	40,000
Provision	(14,696)
Eliminated on disposals	(5,304)
At 31 December 2025	20,000

###### Carrying amount

At 31 December 2025	180,000
At 31 December 2024	360,000

[Click here to enter data](#)

##### Subsidiaries

€

###### Cost or valuation

At 1 January 2025	64,564
Revaluation	4,645
Additions	34,345
Disposals	34,534
At 31 December 2025	138,088

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

<b>Subsidiaries</b>	€
<b>Provision</b>	
At 1 July 2024	(453,453)
Provision	(4,564)
Eliminated on disposal	(3,434)
At 30 June 2025	(461,451)
<b>Carrying amount</b>	
At 30 June 2025	599,539
At 30 June 2024	179,368
Out of balance to Investments in subsidiaries category in the current year	419,539
Out of balance to Investments in subsidiaries category in the prior year	(180,632)

[Click here to enter data](#)

<b>Subsidiaries</b>	€
<b>Fair value</b>	
At 1 July 2024	400,000
Fair value adjustments	(44,378)
Additions	(81,517)
Disposals	(74,105)
At 30 June 2025	200,000
Out of balance to Investments in subsidiaries category in the current year	20,000

[Click here to enter data](#)

#### BASIS FOR DETERMINING FAIR VALUE AND VALUATION ASSUMPTIONS APPLIED

<b>Joint ventures</b>	€
<b>Cost</b>	
At 1 July 2024	200,000
Revaluation	(4,085)
Additions	(94,122)
Disposals	(1,793)
At 30 June 2025	100,000
<b>Provision</b>	

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

<b>Subsidiaries</b>	€
<b>Provision</b>	
At 1 January 2025	(453,453)
Provision	(4,564)
Eliminated on disposal	(3,434)
At 31 December 2025	(461,451)
<b>Carrying amount</b>	
At 31 December 2025	599,539
At 31 December 2024	179,368
Out of balance to Investments in subsidiaries category in the current year	419,539
Out of balance to Investments in subsidiaries category in the prior year	(180,632)

[Click here to enter data](#)

<b>Subsidiaries</b>	€
<b>Fair value</b>	
At 1 January 2025	400,000
Fair value adjustments	(44,378)
Additions	(81,517)
Disposals	(74,105)
At 31 December 2025	200,000
Out of balance to Investments in subsidiaries category in the current year	20,000

[Click here to enter data](#)

#### BASIS FOR DETERMINING FAIR VALUE AND VALUATION ASSUMPTIONS APPLIED

<b>Joint ventures</b>	€
<b>Cost</b>	
At 1 January 2025	200,000
Revaluation	(4,085)
Additions	(94,122)
Disposals	(1,793)
At 31 December 2025	100,000
<b>Provision</b>	

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

<b>Joint ventures</b>	€
At 1 July 2024	20,000
Provision	(3,971)
Eliminated on disposals	(6,029)
At 30 June 2025	10,000

#### Carrying amount

At 30 June 2025	90,000
At 30 June 2024	180,000

[Click here to enter data](#)

<b>Joint ventures</b>	€
<b>Cost or valuation</b>	
At 1 July 2024	45,456
Revaluation	3,453
Additions	43,534
Disposals	34,534
At 30 June 2025	126,977

<b>Provision</b>	
At 1 July 2024	(3,453)
Provision	(5,464)
Eliminated on disposal	(34,534)
At 30 June 2025	(43,451)

#### Carrying amount

At 30 June 2025	170,428
At 30 June 2024	559,229

Out of balance to Investments in joint ventures category in the current year 80,428

Out of balance to Investments in joint ventures category in the prior year 379,229

[Click here to enter data](#)

<b>Joint ventures</b>	€
<b>Fair value</b>	
At 1 July 2024	200,000
Fair value adjustments	(4,085)
Additions	(94,122)
Disposals	(1,793)
At 30 June 2025	100,000

Out of balance to Investments in joint ventures category in the current year 10,000

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

<b>Joint ventures</b>	€
At 1 January 2025	20,000
Provision	(3,971)
Eliminated on disposals	(6,029)
At 31 December 2025	10,000

#### Carrying amount

At 31 December 2025	90,000
At 31 December 2024	180,000

[Click here to enter data](#)

<b>Joint ventures</b>	€
<b>Cost or valuation</b>	
At 1 January 2025	45,456
Revaluation	3,453
Additions	43,534
Disposals	34,534
At 31 December 2025	126,977

#### Provision

At 1 January 2025	(3,453)
Provision	(5,464)
Eliminated on disposal	(34,534)
At 31 December 2025	(43,451)

#### Carrying amount

At 31 December 2025	170,428
At 31 December 2024	559,229

Out of balance to Investments in joint ventures category in the current year 80,428

Out of balance to Investments in joint ventures category in the prior year 379,229

[Click here to enter data](#)

<b>Joint ventures</b>	€
<b>Fair value</b>	
At 1 January 2025	200,000
Fair value adjustments	(4,085)
Additions	(94,122)
Disposals	(1,793)
At 31 December 2025	100,000

Out of balance to Investments in joint ventures category in the current year 10,000

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

[Click here to enter data](#)

##### BASIS FOR DETERMINING FAIR VALUE AND VALUATION ASSUMPTIONS APPLIED

[Click here to enter data](#)

The aggregate amount of the company's commitments relating to joint ventures is €5,454 (2024 - €45,456). The company's share in the capital commitments that have been incurred jointly with other venturers is €54,546 (2024 - €654,563). The company's share of the capital commitments of the joint ventures themselves is €44,444 (2024 - €43,234).

##### Aggregate financial information of joint ventures

[Click here to enter data](#)

	<b>2024</b> €	<b>2023</b> €
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	234,324
Dividends	324,234	324,234
Total assets	23,423	234,234
Total liabilities	2,342	23,424
Net assets	25,765	257,658
Revenues	1,111	3,423
Profit or loss	4,444	5,555
Other distribution recognised as income	6,789	4,567
Dividends	8,765	7,899

[Click here to enter data](#)

##### EFFECTS OF INCLUDING INVESTMENTS AS IF THEY HAD BEEN ACCOUNTED FOR USING THE EQUITY METHOD

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

[Click here to enter data](#)

##### BASIS FOR DETERMINING FAIR VALUE AND VALUATION ASSUMPTIONS APPLIED

[Click here to enter data](#)

The aggregate amount of the company's commitments relating to joint ventures is €5,454 (2024 - €45,456). The company's share in the capital commitments that have been incurred jointly with other venturers is €54,546 (2024 - €654,563). The company's share of the capital commitments of the joint ventures themselves is €44,444 (2024 - €43,234).

##### Aggregate financial information of joint ventures

[Click here to enter data](#)

	2025 €	2024 €
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	234,324
Dividends	324,234	324,234
Total assets	23,423	234,234
Total liabilities	2,342	23,424
Net assets	25,765	257,658
Revenues	1,111	3,423
Profit or loss	4,444	5,555
Other distribution recognised as income	6,789	4,567
Dividends	8,765	7,899

[Click here to enter data](#)

##### EFFECTS OF INCLUDING INVESTMENTS AS IF THEY HAD BEEN ACCOUNTED FOR USING THE EQUITY METHOD

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Impairment of joint ventures

[Click here to enter data](#)

The amount of impairment loss included in profit or loss is €456,484 (2024 - €3,454). The amount of impairment loss included in other comprehensive income is €45,654 (2024 - €32,132). The impairment loss is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €456,543 (2024 - €34,546). The amount of reversal of impairment recognised in other comprehensive income is €6,877 (2024 - €45,645). The reversal of impairment is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERSED. DESCRIPTIONS OF THE EVENTS AND CIRCUMSTANCES THAT LED TO RECOGNITION OR REVERSAL OF IMPAIRMENT LOSS

<b>Associates</b>	€
<b>Cost</b>	
At 1 July 2024	20,000
Revaluation	(8,189)
Additions	(484)
Disposals	(1,327)
At 30 June 2025	10,000
<b>Provision</b>	
At 1 July 2024	2,000
Provision	(697)
Eliminated on disposals	(303)
At 30 June 2025	1,000
<b>Carrying amount</b>	
At 30 June 2025	9,000
At 30 June 2024	18,000

[Click here to enter data](#)

<b>Associates</b>	€
<b>Cost</b>	
At 1 July 2024	5,665
Revaluation	45,645
Additions	56,565
Disposals	5,654
At 30 June 2025	113,529
<b>Provision</b>	

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Impairment of joint ventures

[Click here to enter data](#)

The amount of impairment loss included in profit or loss is €456,484 (2024 - €3,454). The amount of impairment loss included in other comprehensive income is €45,654 (2024 - €32,132). The impairment loss is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €456,543 (2024 - €34,546). The amount of reversal of impairment recognised in other comprehensive income is €6,877 (2024 - €45,645). The reversal of impairment is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERSED. DESCRIPTIONS OF THE EVENTS AND CIRCUMSTANCES THAT LED TO RECOGNITION OR REVERSAL OF IMPAIRMENT LOSS

<b>Associates</b>	€
<b>Cost</b>	
At 1 January 2025	20,000
Revaluation	(8,189)
Additions	(484)
Disposals	(1,327)
At 31 December 2025	10,000
<b>Provision</b>	
At 1 January 2025	2,000
Provision	(697)
Eliminated on disposals	(303)
At 31 December 2025	1,000
<b>Carrying amount</b>	
At 31 December 2025	9,000
At 31 December 2024	18,000

[Click here to enter data](#)

<b>Associates</b>	€
<b>Cost</b>	
At 1 January 2025	5,665
Revaluation	45,645
Additions	56,565
Disposals	5,654
At 31 December 2025	113,529
<b>Provision</b>	

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

<b>Associates</b>	€
At 1 July 2024	(46,453)
Provision	(34,534)
Eliminated on disposal	(45,656)
At 30 June 2025	(126,643)
<b>Carrying amount</b>	
At 30 June 2025	240,172
At 30 June 2024	160,599
Out of balance to Investments in associates category in the current year	231,172
Out of balance to Investments in associates category in the prior year	142,599

[Click here to enter data](#)

<b>Associates</b>	€
<b>Fair value</b>	
At 1 July 2024	20,000
Fair value adjustments	(8,189)
Additions	(484)
Disposals	(1,327)
At 30 June 2025	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](#)

	2024 €	2023 €
Total assets	74,111	3,455
Total liabilities	7,878	545,464
Net assets	81,989	548,919
Revenues	455,454	56,445
Profit or loss	65,454	34,354
Other distribution recognised as income	234,234	234,234
Dividends	3,242	234,324

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

<b>Associates</b>	€
At 1 January 2025	(46,453)
Provision	(34,534)
Eliminated on disposal	(45,656)
At 31 December 2025	(126,643)
<b>Carrying amount</b>	
At 31 December 2025	240,172
At 31 December 2024	160,599
Out of balance to Investments in associates category in the current year	231,172
Out of balance to Investments in associates category in the prior year	142,599

[Click here to enter data](#)

<b>Associates</b>	€
<b>Fair value</b>	
At 1 January 2025	20,000
Fair value adjustments	(8,189)
Additions	(484)
Disposals	(1,327)
At 31 December 2025	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](#)

	2025 €	2024 €
Total assets	74,111	3,455
Total liabilities	7,878	545,464
Net assets	81,989	548,919
Revenues	455,454	56,445
Profit or loss	65,454	34,354
Other distribution recognised as income	234,234	234,234
Dividends	3,242	234,324

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

Total assets	34,532	23,423
Total liabilities	345,345	34,534
Net assets	379,877	57,957
Revenues	34,232	234,234
Profit or loss	34,322	4,545
Other distribution recognised as income	45,434	23,423
Dividends	23,425	4,535
<a href="#">Click here to enter data</a>		

EFFECT OF INCLUDING INVESTMENT AS IF THEY HAD BEEN ACCOUNTED FOR USING THE EQUITY METHOD

ASSOCIATE

#### Impairment of associates

[Click here to enter data](#)

The amount of impairment loss included in profit or loss is €454,546 (2024 - €46,456). The amount of impairment loss included in other comprehensive income is €58,432 (2024 - €2,325). The impairment loss is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €4,446 (2024 - €45,664). The amount of reversal of impairment recognised in other comprehensive income is €4,566 (2024 - €45,654). The reversal of impairment is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERSED. DESCRIPTION OF THE EVENTS AND CIRCUMSTANCES THAT LED TO THE RECOGNITION OR REVERSAL OF IMPAIRMENT LOSS

#### Listed investments

Investments having a net book value of €34,543 (**30 June 2024** - €435,343) are listed on a recognised stock exchange and had a market value of €34,535 at the end of the year (**30 June 2024** - €234,324).

#### 18 Business combinations

[Click here to enter data](#)

On 14 October 2014, BUSINESS COMBINATION 1 (GENERAL DESCRIPTION) acquired 1% of the issued share capital of NAME OF ACQUIREE (DESCRIPTION OF ACQUIREE), obtaining control.

NAME OF ACQUIREE contributed €10,000 revenue and €21,654 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](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

Total assets	34,532	23,423
Total liabilities	345,345	34,534
Net assets	379,877	57,957
Revenues	34,232	234,234
Profit or loss	34,322	4,545
Other distribution recognised as income	45,434	23,423
Dividends	23,425	4,535
<a href="#">Click here to enter data</a>		

EFFECT OF INCLUDING INVESTMENT AS IF THEY HAD BEEN ACCOUNTED FOR USING THE EQUITY METHOD

ASSOCIATE

#### Impairment of associates

[Click here to enter data](#)

The amount of impairment loss included in profit or loss is €454,546 (2024 - €46,456). The amount of impairment loss included in other comprehensive income is €58,432 (2024 - €2,325). The impairment loss is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €4,446 (2024 - €45,664). The amount of reversal of impairment recognised in other comprehensive income is €4,566 (2024 - €45,654). The reversal of impairment is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERSED. DESCRIPTION OF THE EVENTS AND CIRCUMSTANCES THAT LED TO THE RECOGNITION OR REVERSAL OF IMPAIRMENT LOSS

#### Listed investments

Investments having a net book value of €34,543 (31 December 2024 - €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 2024 - €234,324).

#### 18 Business combinations

[Click here to enter data](#)

On 14 October 2014, BUSINESS COMBINATION 1 (GENERAL DESCRIPTION) acquired 1% of the issued share capital of NAME OF ACQUIREE (DESCRIPTION OF ACQUIREE), obtaining control.

NAME OF ACQUIREE contributed €10,000 revenue and €21,654 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](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

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
Other	34,534
Total consideration transferred	168,446

##### Cash flow analysis:

Cash consideration	5,454
Less: cash and cash equivalent balances acquired	34,534
Net cash outflow arising on acquisition	39,988

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

The useful life of goodwill is 100 years. SUPPORTING REASON FOR USEFUL LIFE OF GOODWILL EXCEEDING 5 YEARS PERIODS IN WHICH NEGATIVE GOODWILL WILL BE RECOGNISED IN PROFIT OR LOSS Description of nature of intangible assets included in goodwill on business combination description of reason why intangible assets are separated from goodwill on business combination

[Click here to enter data](#)

##### Group reconstruction

The names of the combining entities in the group reconstruction are NAME OF COMBINING ENTITIES. The combination was accounted for as an acquisition. The date of the combination was 25 May 2015.

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

2025  
€

##### 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
Other	34,534
Total consideration transferred	168,446

##### Cash flow analysis:

Cash consideration	5,454
Less: cash and cash equivalent balances acquired	34,534
Net cash outflow arising on acquisition	39,988

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

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[Click here to enter data](#)

##### Group reconstruction

The names of the combining entities in the group reconstruction are NAME OF COMBINING ENTITIES. The combination was accounted for as an acquisition. The date of the combination was 25 May 2015.

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

On 12 October 2014, BUSINESS COMBINATION 2 (GENERAL 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.

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 €
<b>Assets and liabilities acquired</b>	
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	130,265
<b>Satisfied by:</b>	
Cash	3,345
Equity instruments	4,564
Debt instruments	4,564
Contingent consideration arrangement	3,453
Settlement of pre-existing balance	45,645
Other	43,534
Total consideration transferred	105,105
<b>Cash flow analysis:</b>	
Cash consideration	34,563
Less: cash and cash equivalent balances acquired	34,543
Net cash outflow arising on acquisition	69,106

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

On 12 October 2014, BUSINESS COMBINATION 2 (GENERAL DESCRIPTION 2) acquired 2% of the issued share capital of NAME OF ACQUIREE 2 (DESCRIPTION OF ACQUIREE 2), obtaining control.

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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](#)

	2025 €
<b>Assets and liabilities acquired</b>	
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	130,265
<b>Satisfied by:</b>	
Cash	3,345
Equity instruments	4,564
Debt instruments	4,564
Contingent consideration arrangement	3,453
Settlement of pre-existing balance	45,645
Other	43,534
Total consideration transferred	105,105
<b>Cash flow analysis:</b>	
Cash consideration	34,563
Less: cash and cash equivalent balances acquired	34,543
Net cash outflow arising on acquisition	69,106

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

The useful life of goodwill is 50 years. SUPPORTING REASON FOR USEFUL LIFE OF GOODWILL EXCEEDING 5 YEARS 2 PERIODS IN WHICH NEGATIVE GOODWILL WILL BE RECOGNISED IN PROFIT OR LOSS 2 Description of nature of intangible assets included in goodwill on business combination description of reason why intangible assets are separated from goodwill on business combination

[Click here to enter data](#)

##### **Group reconstruction**

The names of the combining entities in the group reconstruction are NAME OF COMBINING ENTITIES 2. The combination was accounted for as a merger. The date of the combination was 31 May 2015.

[Click here to enter data](#)

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

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[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

The useful life of goodwill is 50 years. SUPPORTING REASON FOR USEFUL LIFE OF GOODWILL EXCEEDING 5 YEARS 2 PERIODS IN WHICH NEGATIVE GOODWILL WILL BE RECOGNISED IN PROFIT OR LOSS 2 Description of nature of intangible assets included in goodwill on business combination description of reason why intangible assets are separated from goodwill on business combination

[Click here to enter data](#)

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[Click here to enter data](#)

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

<< double-click to launch smart-table designer >>

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On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

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[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

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[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

<< double-click to launch smart-table designer >>

#### 19 Disposals

[Click here to enter data](#)

On 1 July 2021, the group disposed of its interest 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 Health England is to: contributed €123,123 to the group profit/(loss).

[Click here to enter data](#)

On 9 July 2021, the group disposed of its interest in Advice from. The gain/(loss) on disposal of Advice from was €123,123. Advice from contributed €12,323 to the group profit/(loss).

#### 20 Binding sale agreements

[Click here to enter data](#)

BINDING SALE AGREEMENT DESCRIPTION OF FACTS AND CIRCUMSTANCES OF SALE The carrying amount of the assets is €54,678.

	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
	<hr/>
	120,009
	<hr/>

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

On , acquired -% of the issued share capital of , obtaining control.

contributed €- revenue and €- 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:

<< double-click to launch smart-table designer >>

#### 19 Disposals

[Click here to enter data](#)

On 1 July 2021, the group disposed of its interest 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 Health England is to: contributed €123,123 to the group profit/(loss).

[Click here to enter data](#)

On 9 July 2021, the group disposed of its interest in Advice from. The gain/(loss) on disposal of Advice from was €123,123. Advice from contributed €12,323 to the group profit/(loss).

#### 20 Binding sale agreements

[Click here to enter data](#)

BINDING SALE AGREEMENT DESCRIPTION OF FACTS AND CIRCUMSTANCES OF SALE The carrying amount of the assets is €54,678.

	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
	<hr/>
	120,009
	<hr/>

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### 21 Other financial assets

	Group 2024 €	2023 €	Company 2024 €	2023 €
<b>Non-current financial assets</b>				
Derivatives used for hedging	204	340	68	136
Derivatives not used for hedging	930	1,550	310	620
Financial assets at fair value through profit and loss	1,089	1,815	363	726
Financial assets at amortised cost	1,467	2,445	489	978
Financial assets at cost less impairment	690	1,150	230	460
	<u>4,380</u>	<u>7,300</u>	<u>1,460</u>	<u>2,920</u>

	Group 2024 €	2023 €	Company 2024 €	2023 €
<b>Current financial assets</b>				
Derivatives used for hedging	4,761	7,935	1,587	3,174
Derivatives not used for hedging	834	1,390	278	556
Financial assets at fair value through profit and loss	1,608	2,680	536	1,072
Financial assets at amortised cost	1,407	2,345	469	938
Financial assets at cost less impairment	537	895	179	358
	<u>9,147</u>	<u>15,245</u>	<u>3,049</u>	<u>6,098</u>

##### 22 Stocks

	Group 2024 €	2023 €	Company 2024 €	2023 €
Raw materials and consumables	693	1,155	231	462
Merchandise	78	130	26	52
Production supplies	339	565	113	226
Work in progress	1,032	1,720	344	688
Finished goods and goods for resale	222	370	74	148
Other inventories	1,638	2,730	546	1,092
	<u>4,002</u>	<u>6,670</u>	<u>1,334</u>	<u>2,668</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 21 Other financial assets

	Group 2025 €	2024 €	Company 2025 €	2024 €
<b>Non-current financial assets</b>				
Derivatives used for hedging	204	340	68	136
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	<u>4,380</u>	<u>7,300</u>	<u>1,460</u>	<u>2,920</u>

	Group 2025 €	2024 €	Company 2025 €	2024 €
<b>Current financial assets</b>				
Derivatives used for hedging	4,761	7,935	1,587	3,174
Derivatives not used for hedging	834	1,390	278	556
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##### 22 Stocks

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	<u>4,002</u>	<u>6,670</u>	<u>1,334</u>	<u>2,668</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Group

[Click here to enter data](#)

##### Impairment of stocks

The amount of impairment loss included in profit or loss is €3,453 (2024 - €45,645). The amount of impairment loss included in other comprehensive income is €4,846 (2024 - €34,534). The impairment loss is included in GROUP LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €4,454 (2024 - €34,543). The amount of reversal of impairment recognised in other comprehensive income is €34,543 (2024 - €3,256). The reversal of impairment is included in GROUP LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERSED. DESCRIPTIONS 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 security for liabilities amounted to €34,344 (2024 - €34,534).

##### Company

[Click here to enter data](#)

##### Impairment of stocks

The amount of impairment loss included in profit or loss is €7,878 (2024 - €34,545). The amount of impairment loss included in other comprehensive income is €34,344 (2024 - €34,578). The impairment loss is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €454,664 (2024 - €453,434). The amount of reversal of impairment recognised in other comprehensive income is €6,454 (2024 - €34,534). The reversal of impairment is included in LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERD. DESCRIPTIONS 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 security for liabilities amounted to €4,546 (2024 - €5,343).

## 23 Debtors

[Click here to enter data](#)

Note	Group		Company	
	2024 €	2023 €	2024 €	2023 €
Trade debtors	13,620	22,700	4,540	9,080

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Group

[Click here to enter data](#)

##### Impairment of stocks

The amount of impairment loss included in profit or loss is €3,453 (2024 - €45,645). The amount of impairment loss included in other comprehensive income is €4,846 (2024 - €34,534). The impairment loss is included in GROUP LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE INCLUDED. The amount of reversal of impairment recognised in profit or loss is €4,454 (2024 - €34,543). The amount of reversal of impairment recognised in other comprehensive income is €34,543 (2024 - €3,256). The reversal of impairment is included in GROUP LINE ITEM IN WHICH IMPAIRMENT LOSSES ARE REVERSED. DESCRIPTIONS OF THE EVENTS AND CIRCUMSTANCES THAT LED TO THE RECOGNISATION OR REVERSAL OF IMPAIRMENT LOSS

[Click here to enter data](#)

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[Click here to enter data](#)

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[Click here to enter data](#)

The carrying amount of stocks pledged as security for liabilities amounted to €4,546 (2024 - €5,343).

## 23 Debtors

[Click here to enter data](#)

Note	Group		Company	
	2025 €	2024 €	2025 €	2024 €
Trade debtors	13,620	22,700	4,540	9,080

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Note	Group		Company	
		2024 €	2023 €	2024 €	2023 €
Amounts owed by related parties	44	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
Accrued income		4,995	8,325	1,665	3,330
Called up share capital not paid		5,928	9,880	1,976	3,952
Gross amount due from customers for contract work		3,150	5,250	1,050	2,100
Finance lease receivables	35	2,061	3,435	687	1,374
Deferred tax assets	13	1,164	1,940	388	776
Income tax asset	13	6,651	11,085	2,217	4,434
		<u>54,447</u>	<u>90,745</u>	<u>18,149</u>	<u>36,298</u>
Less non-current portion		<u>(25,728)</u>	<u>(42,880)</u>	<u>(8,576)</u>	<u>(17,152)</u>
		<u>28,719</u>	<u>47,865</u>	<u>9,573</u>	<u>19,146</u>
Current	Note	Group		Company	
		2024 €	2023 €	2024 €	2023 €
Trade debtors		4,665	7,775	1,555	3,110
Amounts owed by related parties	44	5,184	8,640	1,728	3,456
Other debtors		1,944	3,240	648	1,296
Prepayments		435	725	145	290
Accrued income		201	335	67	134
Called up share capital not paid		5,553	9,255	1,851	3,702
Gross amount due from customers for contract work		2,940	4,900	980	1,960
Finance lease receivables	35	1,023	1,705	341	682
Deferred tax assets	13	123	205	41	82
Income tax asset	13	6,651	11,085	2,217	4,434
		<u>28,719</u>	<u>47,865</u>	<u>9,573</u>	<u>19,146</u>
Non-current	Note	Group		Company	
		2024 €	2023 €	2024 €	2023 €
Trade debtors		8,955	14,925	2,985	5,970

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Note	Group		Company	
		2025 €	2024 €	2025 €	2024 €
Amounts owed by related parties	44	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
Accrued income		4,995	8,325	1,665	3,330
Called up share capital not paid		5,928	9,880	1,976	3,952
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Finance lease receivables	35	2,061	3,435	687	1,374
Deferred tax assets	13	1,164	1,940	388	776
Income tax asset	13	6,651	11,085	2,217	4,434
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		2025 €	2024 €	2025 €	2024 €
Trade debtors		8,955	14,925	2,985	5,970

# ROI FRS 102 Test

trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 30 June 2025

		Group		Company	
		2024 €	2023 €	2024 €	2023 €
<b>Non-current</b>	<b>Note</b>				
Amounts owed by related parties	44	1,026	1,710	342	684
Other debtors		3,858	6,430	1,286	2,572
Prepayments		4,431	7,385	1,477	2,954
Accrued income		4,794	7,990	1,598	3,196
Called up share capital not paid		375	625	125	250
Gross amount due from customers for contract work		210	350	70	140
Finance lease receivables	35	1,038	1,730	346	692
Deferred tax assets	13	1,041	1,735	347	694
		<u>25,728</u>	<u>42,880</u>	<u>8,576</u>	<u>17,152</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

		Group		Company	
		2025	2024	2025	2024
Non-current	Note	€	€	€	€
Amounts owed by related parties	44	1,026	1,710	342	684
Other debtors		3,858	6,430	1,286	2,572
Prepayments		4,431	7,385	1,477	2,954
Accrued income		4,794	7,990	1,598	3,196
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Finance lease receivables	35	1,038	1,730	346	692
Deferred tax assets	13	1,041	1,735	347	694
		<u>25,728</u>	<u>42,880</u>	<u>8,576</u>	<u>17,152</u>

#### Details of non-current trade and other debtors

[Click here to enter data](#)

#### Group

€4,564 (2024 - €45,343) of GROUP NON CURRENT TRADE AND OTER RRECEIVABLES is classified as non current. GROUP  
DETAILS OF NON CURRENT ELEMENT

#### Company

€34,535 (2024 - €34,534) of NON CURRENT TRADE AND OTHER RECEIVABLES is classified as non-current. DETAILS OF NON CURRENT ELEMENT

TestTest

TestTest

#### 24 Current asset investments

	Group		Company	
	2025	2024	2025	2024
	€	€	€	€
Shares in group undertakings	57	95	19	38
Own shares	1,143	1,905	381	762
Other investments	501	835	167	334
	<u>1,701</u>	<u>2,835</u>	<u>567</u>	<u>1,134</u>

## ROI FRS 102 Test

## trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 30 June 2025

### Details of non-current trade and other debtors

[Click here to enter data](#)

#### Group

€4,564 (2024 - €45,343) of GROUP NON CURRENT TRADE AND OTHER RECEIVABLES is classified as non current. GROUP

DETAILS OF NON CURRENT ELEMENT

#### Company

€34,535 (2024 - €34,534) of NON CURRENT TRADE AND OTHER RECEIVABLES is classified as non-current. DETAILS OF NON CURRENT ELEMENT

### 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
	<u>1,701</u>	<u>2,835</u>	<u>567</u>	<u>1,134</u>

#### Listed investments

[Click here to enter data](#)

Investments having a net book value of €34,324 (30 June 2024 - €234,324) are listed on a recognised stock exchange and had a market value of €32,323 at the end of the year (30 June 2024 - €23,423).

### 25 Cash and cash equivalents

[Click here to enter data](#)

	Group		Company	
	2024	2023	2024	2023
	€	€	€	€
Cash on hand	705	1,175	235	470
Cash at bank	1,257	2,095	419	838
Short-term deposits	1,002	1,670	334	668
Other cash and cash equivalents	267	445	89	178
	<u>3,231</u>	<u>5,385</u>	<u>1,077</u>	<u>2,154</u>
Bank overdrafts	<u>(10,122)</u>	<u>(516,870)</u>	<u>(3,374)</u>	<u>(506,748)</u>
Cash and cash equivalents in statement of cash flows	<u>(6,891)</u>	<u>(511,485)</u>	<u>(2,297)</u>	<u>(504,594)</u>

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 31 December 2025

### Listed investments

[Click here to enter data](#)

Investments having a net book value of €34,324 (31 December 2024 - €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 2024 - €23,423).

### 25 Cash and cash equivalents

[Click here to enter data](#)

	Group		Company	
	2025	2024	2025	2024
	€	€	€	€
Cash on hand	705	1,175	235	470
Cash at bank	1,257	2,095	419	838
Short-term deposits	1,002	1,670	334	668
Other cash and cash equivalents	267	445	89	178
	3,231	5,385	1,077	2,154
Bank overdrafts	(10,122)	(516,870)	(3,374)	(506,748)
Cash and cash equivalents in statement of cash flows	(6,891)	(511,485)	(2,297)	(504,594)

### Balances held by the group that are not available for use by the group

	2025	2024
	€	€
Balances held by the group that are not available for use by the group	32,432	34,534

[Click here to enter data](#)

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

	2025	2024
	€	€
Balances held by the company that are not available for use by the company	78,787	787,678

[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

## ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

#### Balances held by the group that are not available for use by the group

	2024 €	2023 €
Balances held by the group that are not available for use by the group	32,432	34,534
<a href="#">Click here to enter data</a>		

#### 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

	2024 €	2023 €
Balances held by the company that are not available for use by the company	78,787	787,678
<a href="#">Click here to enter data</a>		

#### DESCRIPTION OF CHASH AND CASH FLOW EQUIVALENT BALANCES HELD BY THE COMPANY THAT ARE NOT AVAILABLE FOR USE BY THE COMPANY

#### Non-cash transactions excluded from the consolidated cash flow statement

	2024 €	2023 €
Cost of new property plant and equipment acquired under finance leases	45,645	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
<a href="#">Click here to enter data</a>		

#### GROUP DESCRIPTION OF NON-CASH TRANSACTION EXCLUDED FROM THE CASH FLOW STATEMENT

## ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

#### Non-cash transactions excluded from the consolidated cash flow statement

	2025 €	2024 €
Cost of new property plant and equipment acquired under finance leases	45,645	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](#)

#### GROUP DESCRIPTION OF NON-CASH TRANSACTION EXCLUDED FROM THE CASH FLOW STATEMENT

#### Non-cash transactions excluded from the cash flow statement

	2025 €	2024 €
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

[Click here to enter data](#)

#### DESCRIPTIONS OF NON-CASH

#### 26 Creditors: amounts falling due within one year

	Note	Group		Company	
		2025 €	2024 €	2025 €	2024 €
Loans and borrowings	34	122,109	203,515	40,703	81,406
Trade creditors		19,902	33,170	6,634	13,268
Amounts due to related parties	44	12,903	21,505	4,301	8,602
Corporation tax		2,781	4,635	927	1,854
VAT		4,638	7,730	1,546	3,092
Social security		44,406	74,010	14,802	29,604
Capital gains tax		3,780	6,300	1,260	2,520
Income tax payable on emoluments		6,729	11,215	2,243	4,486
Other income tax		51	85	17	34
Other taxes		12,906	21,510	4,302	8,604
Outstanding defined contribution pension costs		14,055	23,425	4,685	9,370
Other payables		13,305	22,175	4,435	8,870

## ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

#### 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

[Click here to enter data](#)

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Trade creditors		19,902	33,170	6,634	13,268
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Income tax payable on emoluments		6,729	11,215	2,243	4,486
Other income tax		51	85	17	34
Other taxes		12,906	21,510	4,302	8,604
Outstanding defined contribution pension costs		14,055	23,425	4,685	9,370
Other payables		13,305	22,175	4,435	8,870
Accrued expenses		5,442	9,070	1,814	3,628
Income tax liability	13	26,979	44,965	8,993	17,986
Other financial liabilities		32,274	53,790	10,758	21,516
Deferred income		11,457	19,095	3,819	7,638
Dividends payable	38	12,177	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		23,106	38,510	7,702	15,404
		371,538	619,230	123,846	247,692



## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 30 June 2025

### 27 Creditors: amounts falling due after more than one year

	Note	Group		Company	
		2024 €	2023 €	2024 €	2023 €
Loans and borrowings	34	221,736	869,560	73,912	647,824
Deferred income		6,288	10,480	2,096	4,192
Other financial liabilities		15,528	25,880	5,176	10,352
Accruals		3,978	6,630	1,326	2,652
Non-equity called-up share capital		2,775	4,625	925	1,850
		<u>250,305</u>	<u>917,175</u>	<u>83,435</u>	<u>666,870</u>

### 28 Supplier finance arrangements

#### Group

The group entered into the supplier finance arrangements with the following terms and conditions:

[Click here to enter data](#)

#### Carrying amount of liabilities that are part of supplier financing arrangements:

[Click here to enter data](#)

#### Range of payment due dates

Days after invoice date  
2024 2023

Liabilities that are part of a supplier finance arrangement

Comparable liabilities that are not part of any supplier finance arrangement

#### Non-cash changes

[Click here to enter data](#)

#### Company

The company entered into the supplier finance arrangements with the following terms and conditions:

[Click here to enter data](#)

#### Carrying amount of liabilities that are part of supplier financing arrangements:

[Click here to enter data](#)

#### Range of payment due dates

Days after invoice date  
2024 2023

Liabilities that are part of a supplier finance arrangement

Comparable liabilities that are not part of any supplier finance arrangement

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Note	Group		Company	
		2025 €	2024 €	2025 €	2024 €
Accrued expenses		5,442	9,070	1,814	3,628
Income tax liability	13	26,979	44,965	8,993	17,986
Other financial liabilities		32,274	53,790	10,758	21,516
Deferred income		11,457	19,095	3,819	7,638
Dividends payable	38	12,177	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		23,106	38,510	7,702	15,404
		<u>371,538</u>	<u>619,230</u>	<u>123,846</u>	<u>247,692</u>

#### 27 Creditors: amounts falling due after more than one year

	Note	Group		Company	
		2025 €	2024 €	2025 €	2024 €
Loans and borrowings	34	221,736	869,560	73,912	647,824
Deferred income		6,288	10,480	2,096	4,192
Other financial liabilities		15,528	25,880	5,176	10,352
Accruals		3,978	6,630	1,326	2,652
Non-equity called-up share capital		2,775	4,625	925	1,850
		<u>250,305</u>	<u>917,175</u>	<u>83,435</u>	<u>666,870</u>

#### 28 Supplier finance arrangements

##### Group

The group entered into the supplier finance arrangements with the following terms and conditions:

[Click here to enter data](#)

Carrying amount of liabilities that are part of supplier financing arrangements:

[Click here to enter data](#)

##### Range of payment due dates

	Days after invoice date	
	2025	2024
Liabilities that are part of a supplier finance arrangement	100	200
Comparable liabilities that are not part of any supplier finance arrangement	100	200

TestTestTest



ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 31 December 2025

Non-cash changes  
[Click here to enter data](#)  
TestTestTest

Company  
The company entered into the supplier finance arrangements with the following terms and conditions:  
[Click here to enter data](#)

Carrying amount of liabilities that are part of supplier financing arrangements:  
[Click here to enter data](#)

Range of payment due dates

	Days after invoice date	
	2025	2024
Liabilities that are part of a supplier finance arrangement	100	200
Comparable liabilities that are not part of any supplier finance arrangement	200	300

TestTestTest  
Non-cash changes  
[Click here to enter data](#)  
TestTestTest

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

Non-cash changes  
[Click here to enter data](#)

#### 29 Provisions for liabilities

##### Group

[Click here to enter data](#)

	Warranties €	Legal proceedings €	Onerous contracts €	Employee benefits €
At 1 July 2024	(43,430)	(435,435)	(443,534)	(43,543)
Additional provisions	(435,435)	(43,543)	(34,534)	(43,543)
Increase (decrease) in existing provisions	(34,543)	(435,435)	(43,543)	(43,543)
Increase (decrease) through business combinations	(43,543)	(543,543)	(543,543)	(4,343)
Decrease (increase) through disposals	(43,543)	(43,543)	(43,543)	(4,565)
Provisions used	(534,543)	(435,435)	(43,543)	(543,543)
Unused provision reversed	(543,543)	(456,454)	(435,435)	(43,543)
Increase (decrease) due to passage of time or unwinding of discount	(543,543)	(345,343)	(43,543)	(43,543)
Increase (decrease) due to change in discount rate	(43,543)	(43,543)	(43,543)	(5,443)
Increase (decrease) due to foreign exchange differences	(543,543)	(43,543)	(43,543)	(43,543)
Increase (decrease) from transfers and other changes	(43,543)	(34,534)	(43,543)	(43,543)
At 30 June 2025	<u>(2,852,752)</u>	<u>(2,860,351)</u>	<u>(1,761,847)</u>	<u>(862,695)</u>
Out of balance to Provisions for liabilities category - current	(2,877,991)	(2,893,108)	(1,767,739)	(873,387)

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 29 Provisions for liabilities

###### Group

[Click here to enter data](#)

	Warranties €	Legal proceedings €	Onerous contracts €	Employee benefits €
At 1 January 2025	(43,430)	(435,435)	(443,534)	(43,543)
Additional provisions	(435,435)	(43,543)	(34,534)	(43,543)
Increase (decrease) in existing provisions	(34,543)	(435,435)	(43,543)	(43,543)
Increase (decrease) through business combinations	(43,543)	(543,543)	(543,543)	(4,343)
Decrease (increase) through disposals	(43,543)	(43,543)	(43,543)	(4,565)
Provisions used	(534,543)	(435,435)	(43,543)	(543,543)
Unused provision reversed	(543,543)	(456,454)	(435,435)	(43,543)
Increase (decrease) due to passage of time or unwinding of discount	(543,543)	(345,343)	(43,543)	(43,543)
Increase (decrease) due to change in discount rate	(43,543)	(43,543)	(43,543)	(5,443)
Increase (decrease) due to foreign exchange differences	(543,543)	(43,543)	(43,543)	(43,543)
Increase (decrease) from transfers and other changes	(43,543)	(34,534)	(43,543)	(43,543)
At 31 December 2025	<u>(2,852,752)</u>	<u>(2,860,351)</u>	<u>(1,761,847)</u>	<u>(862,695)</u>
Out of balance to Provisions for liabilities category - current	(2,877,991)	(2,893,108)	(1,767,739)	(873,387)

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Bad debts €	Deferred tax €	Other provisions €	Total €
At 1 July 2024	(43,543)	(43)	(43,543)	(1,053,071)
Additional provisions	(43,435)	(5,435)	(43,543)	(649,468)
Increase (decrease) in existing provisions	(43,543)	(4,345)	(34,345)	(639,297)
Increase (decrease) through business combinations	(4,564)	(6,554)	(3,454)	(1,149,544)
Decrease (increase) through disposals	(4,343)	(45,654)	(3,453)	(188,644)
Provisions used	(4,565)	(4,565)	(34,545)	(1,600,739)
Unused provision reversed	(45,645)	(45,654)	(34,534)	(1,604,808)
Increase (decrease) due to passage of time or unwinding of discount	(5,435)	(45,654)	(34,543)	(1,061,604)
Increase (decrease) due to change in discount rate	(4,565)	(43,543)	(3,454)	(187,634)
Increase (decrease) due to foreign exchange differences	(4,565)	(435,435)	(4,354)	(1,118,526)
Increase (decrease) from transfers and other changes	(5,435)	(43,435)	(3,543)	(217,576)
At 30 June 2025	<u>(209,638)</u>	<u>(680,317)</u>	<u>(243,311)</u>	<u>(9,470,911)</u>
Out of balance to Provisions for liabilities category - current	(239,956)	(689,023)	(251,228)	(9,592,432)

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#### [Nature and timing of resulting payments](#)

GROUP BRIEF DESCRIPTION OF NATURE OF OBLIGATIONS 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](#)

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.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Bad debts €	Deferred tax €	Other provisions €	Total €
At 1 January 2025	(43,543)	(43)	(43,543)	(1,053,071)
Additional provisions	(43,435)	(5,435)	(43,543)	(649,468)
Increase (decrease) in existing provisions	(43,543)	(4,345)	(34,345)	(639,297)
Increase (decrease) through business combinations	(4,564)	(6,554)	(3,454)	(1,149,544)
Decrease (increase) through disposals	(4,343)	(45,654)	(3,453)	(188,644)
Provisions used	(4,565)	(4,565)	(34,545)	(1,600,739)
Unused provision reversed	(45,645)	(45,654)	(34,534)	(1,604,808)
Increase (decrease) due to passage of time or unwinding of discount	(5,435)	(45,654)	(34,543)	(1,061,604)
Increase (decrease) due to change in discount rate	(4,565)	(43,543)	(3,454)	(187,634)
Increase (decrease) due to foreign exchange differences	(4,565)	(435,435)	(4,354)	(1,118,526)
Increase (decrease) from transfers and other changes	(5,435)	(43,435)	(3,543)	(217,576)
At 31 December 2025	<u>(209,638)</u>	<u>(680,317)</u>	<u>(243,311)</u>	<u>(9,470,911)</u>
Out of balance to Provisions for liabilities category - current	(239,956)	(689,023)	(251,228)	(9,592,432)

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#### [Nature and timing of resulting payments](#)

GROUP BRIEF DESCRIPTION OF NATURE OF OBLIGATIONS 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](#)

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.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### Company

[Click here to enter data](#)

	Warranties €	Legal proceedings €	Onerous contracts €	Employee benefits €
At 1 <b>July 2024</b>	16,826	21,838	(34,543)	(34,534)
Additional provisions	(5,656)	(2,343)	(34,534)	(6,666)
Increase (decrease) in existing provisions	(34,534)	(4,345)	(8,765)	(34,534)
Increase (decrease) through business combinations	(4,564)	(4,565)	(5,678)	(6,789)
Decrease (increase) through disposals	(4,567)	(5,678)	(6,785)	(4,567)
Provisions used	(4,567)	(23,423)	(3,433)	(4,444)
Unused provision reversed	(3,434)	(4,565)	(34,453)	(34,534)
Increase (decrease) due to passage of time or unwinding of discount	(23,423)	(3,443)	(4,565)	(3,456)
Increase (decrease) due to change in discount rate	(5,678)	(3,456)	(5,678)	(5,678)
Increase (decrease) due to foreign exchange differences	(5,678)	(4,567)	(4,534)	(5,555)
Increase (decrease) from transfers and other changes	<u>(5,555)</u>	<u>(3,453)</u>	<u>(67,567)</u>	<u>(6,666)</u>
At <b>30 June 2025</b>	<u><u>(80,830)</u></u>	<u><u>(38,000)</u></u>	<u><u>(210,535)</u></u>	<u><u>(147,423)</u></u>
Out of balance to Provisions for liabilities category - current	(89,243)	(48,919)	(212,499)	(150,987)

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Company

[Click here to enter data](#)

	Warranties €	Legal proceedings €	Onerous contracts €	Employee benefits €
At 1 January 2025	16,826	21,838	(34,543)	(34,534)
Additional provisions	(5,656)	(2,343)	(34,534)	(6,666)
Increase (decrease) in existing provisions	(34,534)	(4,345)	(8,765)	(34,534)
Increase (decrease) through business combinations	(4,564)	(4,565)	(5,678)	(6,789)
Decrease (increase) through disposals	(4,567)	(5,678)	(6,785)	(4,567)
Provisions used	(4,567)	(23,423)	(3,433)	(4,444)
Unused provision reversed	(3,434)	(4,565)	(34,453)	(34,534)
Increase (decrease) due to passage of time or unwinding of discount	(23,423)	(3,443)	(4,565)	(3,456)
Increase (decrease) due to change in discount rate	(5,678)	(3,456)	(5,678)	(5,678)
Increase (decrease) due to foreign exchange differences	(5,678)	(4,567)	(4,534)	(5,555)
Increase (decrease) from transfers and other changes	(5,555)	(3,453)	(67,567)	(6,666)
At 31 December 2025	(80,830)	(38,000)	(210,535)	(147,423)
Out of balance to Provisions for liabilities category - current	(89,243)	(48,919)	(212,499)	(150,987)

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Bad debts €	Deferred tax €	Other provisions €	Total €
At 1 July 2024	20,212	5,804	5,278	881
Additional provisions	(34,534)	(56,766)	(34,534)	(175,033)
Increase (decrease) in existing provisions	(34,534)	(34,435)	(34,543)	(185,690)
Increase (decrease) through business combinations	(3,454)	(5,678)	(1,234)	(31,962)
Decrease (increase) through disposals	(3,455)	(4,567)	(2,345)	(31,964)
Provisions used	(4,444)	(3,454)	(3,443)	(47,208)
Unused provision reversed	(4,533)	(34,543)	(4,565)	(120,627)
Increase (decrease) due to passage of time or unwinding of discount	(4,565)	(3,454)	(34,534)	(77,440)
Increase (decrease) due to change in discount rate	(6,789)	(4,567)	(6,789)	(38,635)
Increase (decrease) due to foreign exchange differences	(5,555)	(5,555)	(34,543)	(65,987)
Increase (decrease) from transfers and other changes	(7,777)	(34,543)	(4,444)	(130,005)
At 30 June 2025	(89,428)	(181,758)	(155,696)	(903,670)
Out of balance to Provisions for liabilities category - current	(99,534)	(184,660)	(158,335)	(944,177)

<< double-click to launch smart-table designer >>

[Nature and timing of resulting payments](#)

#### PROVISIONS - DESCRIPTION OF NATURE OF OBLIGATIONS

[Indication of uncertainties](#)

#### INDICATION OF UNCERTAINTIES ABOUT THE AMOUNT AND 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 REIMBURSEMENT

[Amount of expected reimbursement](#)

The amount of any expected reimbursement for a provision is €1,500.

[Amount of any asset recognised for expected reimbursement](#)

The amount of any asset recognised for expected reimbursement for a provision is €34,500.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Bad debts €	Deferred tax €	Other provisions €	Total €
At 1 January 2025	20,212	5,804	5,278	881
Additional provisions	(34,534)	(56,766)	(34,534)	(175,033)
Increase (decrease) in existing provisions	(34,534)	(34,435)	(34,543)	(185,690)
Increase (decrease) through business combinations	(3,454)	(5,678)	(1,234)	(31,962)
Decrease (increase) through disposals	(3,455)	(4,567)	(2,345)	(31,964)
Provisions used	(4,444)	(3,454)	(3,443)	(47,208)
Unused provision reversed	(4,533)	(34,543)	(4,565)	(120,627)
Increase (decrease) due to passage of time or unwinding of discount	(4,565)	(3,454)	(34,534)	(77,440)
Increase (decrease) due to change in discount rate	(6,789)	(4,567)	(6,789)	(38,635)
Increase (decrease) due to foreign exchange differences	(5,555)	(5,555)	(34,543)	(65,987)
Increase (decrease) from transfers and other changes	(7,777)	(34,543)	(4,444)	(130,005)
At 31 December 2025	(89,428)	(181,758)	(155,696)	(903,670)
Out of balance to Provisions for liabilities category - current	(99,534)	(184,660)	(158,335)	(944,177)

<< double-click to launch smart-table designer >>

[Nature and timing of resulting payments](#)

#### PROVISIONS - DESCRIPTION OF NATURE OF OBLIGATIONS

[Indication of uncertainties](#)

#### INDICATION OF UNCERTAINTIES ABOUT THE AMOUNT AND 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 REIMBURSEMENT

[Amount of expected reimbursement](#)

The amount of any expected reimbursement for a provision is €1,500.

[Amount of any asset recognised for expected reimbursement](#)

The amount of any asset recognised for expected reimbursement for a provision is €34,500.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### 30 Pension and other schemes

###### Defined contribution pension scheme

The group operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the group to the scheme and amounted to €(30,000) (2024 - €(50,000)).

Contributions totalling €14,055 (2024 - €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 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 (2024 - €67,856).

The total cost relating to defined benefit schemes for the year included in the cost of an asset was €78,678 (2024 - €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](#)

	2024 €	2023 €
Fair value of scheme assets	54,564	4,546
Present value of defined benefit obligation	4,566	6,756
	59,130	11,302
Unrecognised past service cost	45,456	3,534
Other amounts recognised in the balance sheet	34,345	46,565
Other amounts not recognised in the balance sheet	32,323	4,645
Defined benefit pension scheme surplus	171,254	66,046

###### *Defined benefit obligation*

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 30 Pension and other schemes

###### Defined contribution pension scheme

The group operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the group to the scheme and amounted to €(30,000) (2024 - €(50,000)).

Contributions totalling €14,055 (2024 - €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 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 (2024 - €67,856).

The total cost relating to defined benefit schemes for the year included in the cost of an asset was €78,678 (2024 - €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](#)

	2025 €	2024 €
Fair value of scheme assets	54,564	4,546
Present value of defined benefit obligation	4,566	6,756
	59,130	11,302
Unrecognised past service cost	45,456	3,534
Other amounts recognised in the balance sheet	34,345	46,565
Other amounts not recognised in the balance sheet	32,323	4,645
Defined benefit pension scheme surplus	171,254	66,046

###### *Defined benefit obligation*

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

Changes in the defined benefit obligation are as follows:

[Click here to enter data](#)

	2024 €
Present value at start of year	(6,756)
Current service cost	(5,467)
Past service cost	(445,456)
Interest cost	(3,453)
Actuarial gains and losses	(65,456)
Foreign exchange differences	(34,545)
Benefits paid	(45,645)
Contributions by scheme participants	(66,543)
Liabilities assumed in business combinations	(65,756)
Liabilities extinguished on settlements	(6,786)
Effect of curtailments	(4,564)
Present value at end of year	<u>(750,427)</u>

#### *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	4,546
Interest income	4,565
Return on plan assets, excluding amounts included 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	<u>117,868</u>

#### *Analysis of assets*

The major categories of scheme assets are as follows:

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

Changes in the defined benefit obligation are as follows:

[Click here to enter data](#)

	2025 €
Present value at start of year	(6,756)
Current service cost	(5,467)
Past service cost	(445,456)
Interest cost	(3,453)
Actuarial gains and losses	(65,456)
Foreign exchange differences	(34,545)
Benefits paid	(45,645)
Contributions by scheme participants	(66,543)
Liabilities assumed in business combinations	(65,756)
Liabilities extinguished on settlements	(6,786)
Effect of curtailments	(4,564)
Present value at end of year	<u>(750,427)</u>

#### *Fair value of scheme assets*

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2025 €
Fair value at start of year	4,546
Interest income	4,565
Return on plan assets, excluding amounts included 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	<u>117,868</u>

#### *Analysis of assets*

The major categories of scheme assets are as follows:

[Click here to enter data](#)

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	2024	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
	<u>40</u>	<u>49</u>

[Click here to enter data](#)

	2024	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
	<u>40</u>	<u>49</u>

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	2025	2024
	€	€
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
	<u>40</u>	<u>49</u>

[Click here to enter data](#)

	2025	2024
	%	%
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
	<u>40</u>	<u>49</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### *Return on scheme assets*

[Click here to enter data](#)

	2024 €	2023 €
Return on scheme assets	45,645	46,432

The pension scheme has not invested.

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2025 €	2024 €
GROUP FAIR VALUE OF ENTITY'S OWN FINANCIAL INSTRUMENTS 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:

	2025 €	2024 €
GROUP FAIR VALUE OF SCHEME ASSETS THAT ARE PROPERTY	45,656	45,666

##### *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 included 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	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 ASSETS INFO	

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### *Return on scheme assets*

[Click here to enter data](#)

	2025 €	2024 €
Return on scheme assets	45,645	46,432

The pension scheme has not invested.

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2025 €	2024 €
GROUP FAIR VALUE OF ENTITY'S OWN FINANCIAL INSTRUMENTS 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:

	2025 €	2024 €
GROUP FAIR VALUE OF SCHEME ASSETS THAT ARE PROPERTY	45,656	45,666

##### *Reimbursement rights*

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2025 €
Fair value at start of year	412,358
Interest income	78,986
Return on plan assets, excluding amounts included in interest income/(expense)	3,545
Actuarial gains and losses	5,464
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Contributions by scheme participants	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 ASSETS INFO	

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 30 June 2025

### *Principal actuarial assumptions*

The principal actuarial assumptions at the balance sheet date are as follows:

[Click here to enter data](#)

	2024 %	2023 %
Mortality rate	85.00	1,230.00
Rates of employee turnover	85.00	99.00
Proportion of employees opting for early retirement	85.00	90.00
Discount rate	85.00	9.00
Future salary increases	85.00	9.00
Future pension increases	85.00	9.00
Inflation	85.00	90.00

[Click here to enter data](#)

	2024 %	2023 %
Mortality rate	85.00	1,230.00
Rates of employee turnover	85.00	99.00
Proportion of employees opting for early retirement	85.00	90.00
Discount rate	85.00	9.00
Future salary increases	85.00	9.00
Future pension increases	85.00	9.00
Inflation	85.00	90.00

### *Post retirement mortality assumptions*

[Click here to enter data](#)

	2024 Years	2023 Years
Current ROI pensioners at retirement age - male	9.00	7.00
Current ROI pensioners at retirement age - female	9.00	7.00
Future ROI pensioners at retirement age - male	9.00	7.00
Future ROI pensioners at retirement age - female	99.00	7.00

### **Multi-employer plans**

[Click here to enter data](#)

#### GROUP MULTI-EMPLOYER PLANS

This is a defined benefit plan.

REASON WHY SUFFICIENT INFORMATION IS NOT AVILABLE TO ENABLE THE ENTITY TO ACCOUNT FOR THE PLANS AS A DEFINED BENEFIT PLAN

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 31 December 2025

### *Principal actuarial assumptions*

The principal actuarial assumptions at the balance sheet date are as follows:

[Click here to enter data](#)

	2025 %	2024 %
Mortality rate	85.00	1,230.00
Rates of employee turnover	85.00	99.00
Proportion of employees opting for early retirement	85.00	90.00
Discount rate	85.00	9.00
Future salary increases	85.00	9.00
Future pension increases	85.00	9.00
Inflation	85.00	90.00

[Click here to enter data](#)

	2025 %	2024 %
Mortality rate	85.00	1,230.00
Rates of employee turnover	85.00	99.00
Proportion of employees opting for early retirement	85.00	90.00
Discount rate	85.00	9.00
Future salary increases	85.00	9.00
Future pension increases	85.00	9.00
Inflation	85.00	90.00

### *Post retirement mortality assumptions*

[Click here to enter data](#)

	2025 Years	2024 Years
Current ROI pensioners at retirement age - male	9.00	7.00
Current ROI pensioners at retirement age - female	9.00	7.00
Future ROI pensioners at retirement age - male	9.00	7.00
Future ROI pensioners at retirement age - female	99.00	7.00

### **Multi-employer plans**

[Click here to enter data](#)

#### GROUP MULTI-EMPLOYER PLANS

This is a defined benefit plan.

REASON WHY SUFFICIENT INFORMATION IS NOT AVILABLE TO ENABLE THE ENTITY TO ACCOUNT FOR THE PLANS AS A DEFINED BENEFIT PLAN

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

INFORMATIONS ABOUT ANY DEFICIT OR PURPLUS IN THE PLAN AND THE IMPLICATIONS FOR THE ENTITY

DESCRIPTIONS OF EXTENT TO WHICH ENTITY CAN BE LIABLE TO THE PLAN

HOW LIABILITY IS RECOGNISED

##### Plans that share risks between entities under common control

[Click here to enter data](#)

GROUP PLANS THAT SHARE RISKS BETWEEN ENTITIES UNDER COMMON CONTROL

CONTRACUAL AGREEMENT OR STATED POLICY FOR CHARING COST OF DEFINED BENEFIT SCHEME OR FACT THAT THERE IS NO POLICY

POLICY FOR DETERMINING CONTRIBUTION TO BE PAID BY THE ENTITY

CROSS REFERENCE TO DISCLOSURES IN ANOTHER GROUP ENTITY;S FINANCIAL STATEMENTS

testtest

[Click here to enter data](#)

testtest

The date of the most recent comprehensive actuarial valuation was Tuesday 12 May 2020. testtest

The total cost relating to defined benefit schemes for the year recognised in profit or loss as an expense was €534,543 (2024 - €324,324).

The total cost relating to defined benefit schemes for the year included in the cost of an asset was €243,432 (2024 - €423,442).

[Click here to enter data](#)

testtest

##### *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	231,230	123,213
Present value of defined benefit obligation	34,240	234,324
	265,470	357,537
Unrecognised past service cost	87,687	324,324
Other amounts recognised in the balance sheet	234,324	324,324
Other amounts not recognised in the balance sheet	23,432	324,324
Defined benefit pension scheme surplus	610,913	1,330,509

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

INFORMATIONS ABOUT ANY DEFICIT OR PURPLUS IN THE PLAN AND THE IMPLICATIONS FOR THE ENTITY

DESCRIPTIONS OF EXTENT TO WHICH ENTITY CAN BE LIABLE TO THE PLAN

HOW LIABILITY IS RECOGNISED

##### Plans that share risks between entities under common control

[Click here to enter data](#)

GROUP PLANS THAT SHARE RISKS BETWEEN ENTITIES UNDER COMMON CONTROL

CONTRACUAL AGREEMENT OR STATED POLICY FOR CHARING COST OF DEFINED BENEFIT SCHEME OR FACT THAT THERE IS NO POLICY

POLICY FOR DETERMINING CONTRIBUTION TO BE PAID BY THE ENTITY

CROSS REFERENCE TO DISCLOSURES IN ANOTHER GROUP ENTITY;S FINANCIAL STATEMENTS

testtest

[Click here to enter data](#)

testtest

The date of the most recent comprehensive actuarial valuation was Tuesday 12 May 2020. testtest

The total cost relating to defined benefit schemes for the year recognised in profit or loss as an expense was €534,543 (2024 - €324,324).

The total cost relating to defined benefit schemes for the year included in the cost of an asset was €243,432 (2024 - €423,442).

[Click here to enter data](#)

testtest

##### *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](#)

	2025 €	2024 €
Fair value of scheme assets	231,230	123,213
Present value of defined benefit obligation	34,240	234,324
	265,470	357,537
Unrecognised past service cost	87,687	324,324
Other amounts recognised in the balance sheet	234,324	324,324
Other amounts not recognised in the balance sheet	23,432	324,324
Defined benefit pension scheme surplus	610,913	1,330,509

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### *Defined benefit obligation*

Changes in the defined benefit obligation are as follows:

[Click here to enter data](#)

	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	<u><u>(1,084,311)</u></u>

##### *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 included 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
Fair value at end of year	<u><u>1,698,393</u></u>

##### *Analysis of assets*

The major categories of scheme assets are as follows:

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### *Defined benefit obligation*

Changes in the defined benefit obligation are as follows:

[Click here to enter data](#)

	2025 €
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	<u><u>(1,084,311)</u></u>

##### *Fair value of scheme assets*

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2025 €
Fair value at start of year	123,213
Interest income	23,320
Return on plan assets, excluding amounts included 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
Fair value at end of year	<u><u>1,698,393</u></u>

##### *Analysis of assets*

The major categories of scheme assets are as follows:

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

[Click here to enter data](#)

	2024 €	2023 €
Cash and cash equivalents	342,340	32,432
Equity instruments	234,234	3,434
Debt instruments	23,432	2,344
Property	324,324	4,242
Derivatives	32,432	32,234
Investment funds	324,324	5,343
Asset-backed securities	32,432	32,432
Structured debt	432,432	324,324
	<u>1,745,950</u>	<u>436,785</u>

[Click here to enter data](#)

	2024 %	2023 %
Cash and cash equivalents	342,340	32,432
Equity instruments	234,234	3,434
Debt instruments	23,432	2,344
Property	324,324	4,242
Derivatives	32,432	32,234
Investment funds	324,324	5,343
Asset-backed securities	32,432	32,432
Structured debt	432,432	324,324
	<u>1,745,950</u>	<u>436,785</u>

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

[Click here to enter data](#)

	2025 €	2024 €
Cash and cash equivalents	342,340	32,432
Equity instruments	234,234	3,434
Debt instruments	23,432	2,344
Property	324,324	4,242
Derivatives	32,432	32,234
Investment funds	324,324	5,343
Asset-backed securities	32,432	32,432
Structured debt	432,432	324,324
	<u>1,745,950</u>	<u>436,785</u>

[Click here to enter data](#)

	2025 %	2024 %
Cash and cash equivalents	342,340	32,432
Equity instruments	234,234	3,434
Debt instruments	23,432	2,344
Property	324,324	4,242
Derivatives	32,432	32,234
Investment funds	324,324	5,343
Asset-backed securities	32,432	32,432
Structured debt	432,432	324,324
	<u>1,745,950</u>	<u>436,785</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### *Return on scheme assets*

[Click here to enter data](#)

	2024 €	2023 €
Return on scheme assets	432,432	432,432

The pension scheme has not invested.

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2025 €	2024 €
test	442,340	234,324

The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows:

	2025 €	2024 €
testtest	435,430	435,435

##### *Reimbursement rights*

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2024 €
Fair value at start of year	34,343
Interest income	234,324
Return on plan assets, excluding amounts included 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	

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### *Return on scheme assets*

[Click here to enter data](#)

	2025 €	2024 €
Return on scheme assets	432,432	432,432

The pension scheme has not invested.

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2025 €	2024 €
test	442,340	234,324

The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows:

	2025 €	2024 €
testtest	435,430	435,435

##### *Reimbursement rights*

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2025 €
Fair value at start of year	34,343
Interest income	234,324
Return on plan assets, excluding amounts included 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	

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 30 June 2025

### Principal actuarial assumptions

The principal actuarial assumptions at the balance sheet date are as follows:

[Click here to enter data](#)

	2024 %	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 retirement	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](#)

	2024 %	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 retirement	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

[Click here to enter data](#)

	2024 Years	2023 Years
Current ROI pensioners at retirement age - male	2,343,240.00	324,324.00
Current ROI pensioners at retirement age - female	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 - female	324,324.00	324,324.00

### Multi-employer plans

[Click here to enter data](#)

This is a defined benefit plan.

testtest

testtest

testtest

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 31 December 2025

### Principal actuarial assumptions

The principal actuarial assumptions at the balance sheet date are as follows:

[Click here to enter data](#)

	2025 %	2024 %
Mortality rate	423,432.00	32,432.00
Rates of employee turnover	324,324.00	324,324.00
Proportion of employees opting for early retirement	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](#)

	2025 %	2024 %
Mortality rate	423,432.00	32,432.00
Rates of employee turnover	324,324.00	324,324.00
Proportion of employees opting for early retirement	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

[Click here to enter data](#)

	2025 Years	2024 Years
Current ROI pensioners at retirement age - male	2,343,240.00	324,324.00
Current ROI pensioners at retirement age - female	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 - female	324,324.00	324,324.00

### Multi-employer plans

[Click here to enter data](#)

This is a defined benefit plan.

testtest

testtest

testtest

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

testtest

##### Plans that share risks between entities under common control

[Click here to enter data](#)

testtest

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testtest

testtest

[Click here to enter data](#)

testtest

The date of the most recent comprehensive actuarial valuation was Tuesday 21 July 2020. testtest

The total cost relating to defined benefit schemes for the year recognised in profit or loss as an expense was €23,432 (2024 - €324,324).

The total cost relating to defined benefit schemes for the year included in the cost of an asset was €32,432 (2024 - €65,465).

[Click here to enter data](#)

testtest

##### *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	42,340	242,342
Present value of defined benefit obligation	243,240	242,342
	285,580	484,684
Unrecognised past service cost	87,687	23,532
Other amounts recognised in the balance sheet	53,232	235,235
Other amounts not recognised in the balance sheet	53,223	53,253
Defined benefit pension scheme surplus	479,722	796,704

##### *Defined benefit obligation*

Changes in the defined benefit obligation are as follows:

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

testtest

##### Plans that share risks between entities under common control

[Click here to enter data](#)

testtest

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[Click here to enter data](#)

testtest

The date of the most recent comprehensive actuarial valuation was Tuesday 21 July 2020. testtest

The total cost relating to defined benefit schemes for the year recognised in profit or loss as an expense was €23,432 (2024 - €324,324).

The total cost relating to defined benefit schemes for the year included in the cost of an asset was €32,432 (2024 - €65,465).

[Click here to enter data](#)

testtest

##### *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](#)

	2025 €	2024 €
Fair value of scheme assets	42,340	242,342
Present value of defined benefit obligation	243,240	242,342
	285,580	484,684
Unrecognised past service cost	87,687	23,532
Other amounts recognised in the balance sheet	53,232	235,235
Other amounts not recognised in the balance sheet	53,223	53,253
Defined benefit pension scheme surplus	479,722	796,704

##### *Defined benefit obligation*

Changes in the defined benefit obligation are as follows:

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

[Click here to enter data](#)

	2024 €
Present value at start of year	(242,342)
Current service cost	(76,779)
Past service cost	(324,234)
Interest cost	(324,324)
Actuarial gains and losses	(324,324)
Foreign exchange differences	(32,423)
Benefits paid	(87,687)
Contributions by scheme participants	(7,567)
Liabilities assumed in business combinations	(32,423)
Liabilities extinguished on settlements	(65,464)
Effect of curtailments	(423,423)
Present value at end of year	<u>(1,940,990)</u>

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

[Click here to enter data](#)

	2025 €
Present value at start of year	(242,342)
Current service cost	(76,779)
Past service cost	(324,234)
Interest cost	(324,324)
Actuarial gains and losses	(324,324)
Foreign exchange differences	(32,423)
Benefits paid	(87,687)
Contributions by scheme participants	(7,567)
Liabilities assumed in business combinations	(32,423)
Liabilities extinguished on settlements	(65,464)
Effect of curtailments	(423,423)
Present value at end of year	<u>(1,940,990)</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### *Fair value of scheme assets*

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	<b>2024</b> €
Fair value at start of year	242,342
Interest income	234,320
Return on plan assets, excluding amounts included 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	<u>1,722,685</u>

##### *Analysis of assets*

The major categories of scheme assets are as follows:

[Click here to enter data](#)

	<b>2024</b> €	<b>2023</b> €
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
	<u>6,609,233</u>	<u>6,770,637</u>

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### *Fair value of scheme assets*

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2025 €
Fair value at start of year	242,342
Interest income	234,320
Return on plan assets, excluding amounts included 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	<u>1,722,685</u>

##### *Analysis of assets*

The major categories of scheme assets are as follows:

[Click here to enter data](#)

	2025 €	2024 €
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
	<u>6,609,233</u>	<u>6,770,637</u>

[Click here to enter data](#)

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	2024 %	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
	<u>6,609,233</u>	<u>6,770,637</u>

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	2025 %	2024 %
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
	<u>6,609,233</u>	<u>6,770,637</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### *Return on scheme assets*

[Click here to enter data](#)

	2024 €	2023 €
Return on scheme assets	34,243	35,345

The pension scheme has not invested.

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2025 €	2024 €
test	324,230	324,324

The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows:

	2025 €	2024 €
test	345,430	43,543

##### *Reimbursement rights*

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2024 €
Fair value at start of year	4,350
Interest income	34,543
Return on plan assets, excluding amounts included 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	776,876
Fair value at end of year	4,113,453
testtest	

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### *Return on scheme assets*

[Click here to enter data](#)

	2025 €	2024 €
Return on scheme assets	34,243	35,345

The pension scheme has not invested.

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2025 €	2024 €
test	324,230	324,324

The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows:

	2025 €	2024 €
test	345,430	43,543

##### *Reimbursement rights*

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2025 €
Fair value at start of year	4,350
Interest income	34,543
Return on plan assets, excluding amounts included 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	776,876
Fair value at end of year	4,113,453
testtest	

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 30 June 2025

### Principal actuarial assumptions

The principal actuarial assumptions at the balance sheet date are as follows:

[Click here to enter data](#)

	2024 %	2023 %
Mortality rate	45,350.00	23,423.00
Rates of employee turnover	3,345.00	234,234.00
Proportion of employees opting for early retirement	43,534.00	324,324.00
Discount rate	5,345,435.00	234,234.00
Future salary increases	345,435.00	324,234.00
Future pension increases	23,430.00	234,324.00
Inflation	324,324.00	324,234.00

[Click here to enter data](#)

	2024 %	2023 %
Mortality rate	45,350.00	23,423.00
Rates of employee turnover	3,345.00	234,234.00
Proportion of employees opting for early retirement	43,534.00	324,324.00
Discount rate	5,345,435.00	234,234.00
Future salary increases	345,435.00	324,234.00
Future pension increases	23,430.00	234,324.00
Inflation	324,324.00	324,234.00

### Post retirement mortality assumptions

[Click here to enter data](#)

	2024 Years	2023 Years
Current ROI pensioners at retirement age - male	2,342,340.00	32,423.00
Current ROI pensioners at retirement age - female	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 - female	423,432.00	324,324.00

### Multi-employer plans

[Click here to enter data](#)

This is a defined benefit plan.

testtest

testtest

testtest

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 31 December 2025

### Principal actuarial assumptions

The principal actuarial assumptions at the balance sheet date are as follows:

[Click here to enter data](#)

	2025 %	2024 %
Mortality rate	45,350.00	23,423.00
Rates of employee turnover	3,345.00	234,234.00
Proportion of employees opting for early retirement	43,534.00	324,324.00
Discount rate	5,345,435.00	234,234.00
Future salary increases	345,435.00	324,234.00
Future pension increases	23,430.00	234,324.00
Inflation	324,324.00	324,234.00

[Click here to enter data](#)

	2025 %	2024 %
Mortality rate	45,350.00	23,423.00
Rates of employee turnover	3,345.00	234,234.00
Proportion of employees opting for early retirement	43,534.00	324,324.00
Discount rate	5,345,435.00	234,234.00
Future salary increases	345,435.00	324,234.00
Future pension increases	23,430.00	234,324.00
Inflation	324,324.00	324,234.00

### Post retirement mortality assumptions

[Click here to enter data](#)

	2025 Years	2024 Years
Current ROI pensioners at retirement age - male	2,342,340.00	32,423.00
Current ROI pensioners at retirement age - female	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 - female	423,432.00	324,324.00

### Multi-employer plans

[Click here to enter data](#)

This is a defined benefit plan.

testtest

testtest

testtest

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

testtest

##### 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 actuarial valuation was Tuesday 21 July 2020. testtest

The total cost relating to defined benefit schemes for the year recognised in profit or loss as an expense was €666,545 (2024 - €345,235).

The total cost relating to defined benefit schemes for the year included in the cost of an asset was €235,325 (2024 - €354,235).

[Click here to enter data](#)

testtest

##### *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	234,230	234,324
Present value of defined benefit obligation	2,340	242,342
	236,570	476,666
Unrecognised past service cost	435,430	43,543
Other amounts recognised in the balance sheet	345,435	435,435
Other amounts not recognised in the balance sheet	435,435	345,435
Defined benefit pension scheme surplus	1,452,870	1,301,079

##### *Defined benefit obligation*

Changes in the defined benefit obligation are as follows:

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

testtest

##### 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 actuarial valuation was Tuesday 21 July 2020. testtest

The total cost relating to defined benefit schemes for the year recognised in profit or loss as an expense was €666,545 (2024 - €345,235).

The total cost relating to defined benefit schemes for the year included in the cost of an asset was €235,325 (2024 - €354,235).

[Click here to enter data](#)

testtest

##### *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](#)

	2025 €	2024 €
Fair value of scheme assets	234,230	234,324
Present value of defined benefit obligation	2,340	242,342
	236,570	476,666
Unrecognised past service cost	435,430	43,543
Other amounts recognised in the balance sheet	345,435	435,435
Other amounts not recognised in the balance sheet	435,435	345,435
Defined benefit pension scheme surplus	1,452,870	1,301,079

##### *Defined benefit obligation*

Changes in the defined benefit obligation are as follows:

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

[Click here to enter data](#)

	2024 €
Present value at start of year	(242,342)
Current service cost	(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	<u>(457,273)</u>

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

[Click here to enter data](#)

	2025 €
Present value at start of year	(242,342)
Current service cost	(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	<u>(457,273)</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### *Fair value of scheme assets*

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	<b>2024</b> €
Fair value at start of year	234,324
Interest income	242,340
Return on plan assets, excluding amounts included 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	<u>1,240,631</u>

##### *Analysis of assets*

The major categories of scheme assets are as follows:

[Click here to enter data](#)

	<b>2024</b> €	<b>2023</b> €
Cash and cash equivalents	344,350	43,534
Equity instruments	34,534	3,535
Debt instruments	543,543	5,416
Property	5,345	43,543
Derivatives	3,454	5,435
Investment funds	4,355	543,543
Asset-backed securities	4,323	34,543
Structured debt	5,431	435,435
	<u>945,335</u>	<u>1,114,984</u>

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### *Fair value of scheme assets*

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2025 €
Fair value at start of year	234,324
Interest income	242,340
Return on plan assets, excluding amounts included 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 follows:

[Click here to enter data](#)

	2025 €	2024 €
Cash and cash equivalents	344,350	43,534
Equity instruments	34,534	3,535
Debt instruments	543,543	5,416
Property	5,345	43,543
Derivatives	3,454	5,435
Investment funds	4,355	543,543
Asset-backed securities	4,323	34,543
Structured debt	5,431	435,435
	945,335	1,114,984

[Click here to enter data](#)

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	2024 %	2023 %
Cash and cash equivalents	344,350	43,534
Equity instruments	34,534	3,535
Debt instruments	543,543	5,416
Property	5,345	43,543
Derivatives	3,454	5,435
Investment funds	4,355	543,543
Asset-backed securities	4,323	34,543
Structured debt	5,431	435,435
	<u>945,335</u>	<u>1,114,984</u>

# ROI FRS 102 Test

trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	2025 %	2024 %
Cash and cash equivalents	344,350	43,534
Equity instruments	34,534	3,535
Debt instruments	543,543	5,416
Property	5,345	43,543
Derivatives	3,454	5,435
Investment funds	4,355	543,543
Asset-backed securities	4,323	34,543
Structured debt	5,431	435,435
	<u>945,335</u>	<u>1,114,984</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### *Return on scheme assets*

[Click here to enter data](#)

	2024 €	2023 €
Return on scheme assets	23,432	56,565

The pension scheme has not invested.

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2025 €	2024 €
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:

	2025 €	2024 €
test	45,656	523,523

##### *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 included 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
testtest	

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### *Return on scheme assets*

[Click here to enter data](#)

	2025 €	2024 €
Return on scheme assets	23,432	56,565

The pension scheme has not invested.

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2025 €	2024 €
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:

	2025 €	2024 €
test	45,656	523,523

##### *Reimbursement rights*

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2025 €
Fair value at start of year	435,435
Interest income	45,645
Return on plan assets, excluding amounts included 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
testtest	

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 30 June 2025

### 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

[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

### Post retirement mortality assumptions

[Click here to enter data](#)

	2024 Years	2023 Years
Current ROI pensioners at retirement age - male	425,430.00	6,535.00
Current ROI pensioners at retirement age - female	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 - female	34,534.00	4,354.00

### Multi-employer plans

[Click here to enter data](#)

This is a defined benefit plan.

testtest

testtest

testtest

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 31 December 2025

### Principal actuarial assumptions

The principal actuarial assumptions at the balance sheet date are as follows:

[Click here to enter data](#)

	2025 %	2024 %
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

[Click here to enter data](#)

	2025 %	2024 %
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

### Post retirement mortality assumptions

[Click here to enter data](#)

	2025 Years	2024 Years
Current ROI pensioners at retirement age - male	425,430.00	6,535.00
Current ROI pensioners at retirement age - female	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 - female	34,534.00	4,354.00

### Multi-employer plans

[Click here to enter data](#)

This is a defined benefit plan.

testtest

testtest

testtest

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 30 June 2025

testtest

### Plans that share risks between entities under 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. IF VALUATION WAS NOT ON REPORTING DATE, DESCRIPTION OF ADJUSTMENT 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 €6,546 (2024 - €45,645).

The total cost relating to defined benefit schemes for the year included in the cost of an asset was €34,456 (2024 - €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](#)

	2024 €	2023 €
Fair value of scheme assets	54,656	3,454
Present value of scheme liabilities	3,454	34,543
	58,110	37,997
Unrecognised past service cost	34,534	34,534
Other amounts recognised in the balance sheet	3,453	5,654
Other amounts not recognised in the balance sheet	3,454	34,534
Defined benefit pension scheme surplus	99,551	112,719

#### *Defined benefit obligation*

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

testtest

##### Plans that share risks between entities under common control

[Click here to enter data](#)

testtest

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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. IF VALUATION WAS NOT ON REPORTING DATE, DESCRIPTION OF ADJUSTMENT 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 €6,546 (2024 - €45,645).

The total cost relating to defined benefit schemes for the year included in the cost of an asset was €34,456 (2024 - €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](#)

	2025 €	2024 €
Fair value of scheme assets	54,656	3,454
Present value of scheme liabilities	3,454	34,543
	58,110	37,997
Unrecognised past service cost	34,534	34,534
Other amounts recognised in the balance sheet	3,453	5,654
Other amounts not recognised in the balance sheet	3,454	34,534
Defined benefit pension scheme surplus	99,551	112,719

##### *Defined benefit obligation*

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

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)
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	<u>(157,757)</u>

#### *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	3,454
Interest income	6,456
Return on plan assets, excluding amounts included 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	<u>282,599</u>

#### *Analysis of assets*

The major categories of scheme assets are as follows:

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

Changes in the defined benefit obligation are as follows:

[Click here to enter data](#)

	2025 €
Present value at start of year	(34,543)
Current service cost	(4,546)
Past service cost	(4,564)
Interest cost	(4,565)
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	<u>(157,757)</u>

#### *Fair value of scheme assets*

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2025 €
Fair value at start of year	3,454
Interest income	6,456
Return on plan assets, excluding amounts included 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	<u>282,599</u>

#### *Analysis of assets*

The major categories of scheme assets are as follows:

[Click here to enter data](#)

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	2024	2023
	€	€
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
	<u>841</u>	<u>796</u>

[Click here to enter data](#)

	2024	2023
	%	%
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
	<u>841</u>	<u>796</u>

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	2025	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
	<u>841</u>	<u>796</u>

[Click here to enter data](#)

	2025	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
	<u>841</u>	<u>796</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### *Return on scheme assets*

[Click here to enter data](#)

	2024 €	2023 €
Return on scheme assets	545,321	15,465

The pension scheme has not invested.

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2025 €	2024 €
GROUP FAIR VALUE OF ENTITY'S OWN FINANCIAL INSTRUMENTS	5,454	34,534

The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows:

	2025 €	2024 €
GROUP FAIR VALUE OF SCHEME ASSETS THAT ARE PROPERTY OCCUPIED BY, OTHER ASSETS USED BY THE ENTITY	2,565	1,251

##### *Reimbursement rights*

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2024 €
Fair value at start of year	34,543
Interest income	56,456
Return on plan assets, excluding amounts included 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 ASSET	

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### *Return on scheme assets*

[Click here to enter data](#)

	2025 €	2024 €
Return on scheme assets	545,321	15,465

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Assets distributed on settlements	45,645
Fair value at end of year	239,103
GROUP REIMBURSEMENT RIGHTS RECOGNISED AS AN ASSET	

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 30 June 2025

### *Principal actuarial assumptions*

The principal actuarial assumptions at the balance sheet date are as follows:

[Click here to enter data](#)

	2024 %	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
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](#)

	2024 %	2023 %
Mortality rate	12,131.00	2,278.00
Rates of employee turnover	2,313.00	2,228.00
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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

### *Post retirement mortality assumptions*

[Click here to enter data](#)

	2024 Years	2023 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

## ROI FRS 102 Test

### trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 31 December 2025

### *Principal actuarial assumptions*

The principal actuarial assumptions at the balance sheet date are as follows:

[Click here to enter data](#)

	2025 %	2024 %
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
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	2025 Years	2024 Years
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	6,785.00	6,789.00
	5,678.00	6,978.00

### Multi-employer plans

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

[Click here to enter data](#)

##### GROUP DESCRIPTION

This is a defined benefit plan.

REASON WHY SUFFICIENT INFORMATION IS NOT AVAILABLE TO THE ENTITY TO ACCOUNT FOR THE PLAN AS A DEFINED BENEFIT PLAN

INFORMATION ABOUT ANY DEFICIT OR SURPLUS IN THE PLAN AND THE IMPLICATIONS FOR THE ENTITY

DESCRIPTION OF EXTENT TO WHICH ENTITY CAN BE LIABLE TO THE PLAN FOR OTHER ENTITIES' OBLIGATIONS UNDER THE T&Cs OF THE MULTI-EMPLOYER PLAN

HOW LIABILITY RECOGNISED

##### 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 CHARGING 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 GROUP ENTITY'S FINANCIAL STATEMENT

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

[Click here to enter data](#)

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CROSS REFERENCE TO DISCLOSURES IN ANOTHER GROUP ENTITY'S FINANCIAL STATEMENT

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### 31 Called-up share capital presented as equity

###### Authorised shares

[Click here to enter data](#)

	2024		2023	
	No.	€	No.	€
AUTHORISED SHARE CAPITAL of €4 (2024 - €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		333,333		444,444

###### Authorised shares

[Click here to enter data](#)

	2024		2023	
	No.	€	No.	€
AUTHORISED SHARE CAPITAL of €4 (2024 - €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		333,333		444,444

###### Authorised shares

[Click here to enter data](#)

	2024		2023	
	No.	€	No.	€
Authorised share capital of €1 each	4,300	5,160	5,250	6,300
Called-up share capital presented as equity		23,432		2,332
Called-up share capital presented as a liability		234,234		24,324

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 31 Called-up share capital presented as equity

###### Authorised shares

[Click here to enter data](#)

	2025		2024	
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## ROI FRS 102 Test

### trading as FRS102

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Called-up share capital presented as a liability		234,234		24,324

##### Allotted, called-up and fully paid shares

[Click here to enter data](#)

	2024		2023	
	No.	€	No.	€
ALLOTTED SHARE CAPITAL of €10 (2024 - €5) each	3,453	34,530	3,453	17,265
Called-up share capital presented as equity		46,464		45,673
Called-up share capital presented as a liability		43,457		75,646

##### Allotted, called-up and fully paid shares

[Click here to enter data](#)

	2024		2023	
	No.	€	No.	€
ALLOTTED SHARE CAPITAL of €10 (2024 - €5) each	3,453	34,530	3,453	17,265
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##### Allotted, called-up and fully paid shares

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

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[Click here to enter data](#)

	2025		2024	
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##### Allotted, called-up and fully paid shares

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

[Click here to enter data](#)

	<b>2024</b>		<b>2023</b>	
	No.	€	No.	€
ALLOTTED CURRENCY SHARE CAPITAL sek of €100 (2024 - €200) each	15	3,000	50	20,000
ALLOTTED CURRENCY SHARE CAPITAL of €45 (2024 - €250) each	5	675	40	40,000
	20	3,675	90	60,000
Called-up share capital presented as equity		34,324		34,101
Called-up share capital presented as a liability		34,543		76,342

Allotted, called-up and fully paid shares

[Click here to enter data](#)

	<b>2024</b>		<b>2023</b>	
	No.	€	No.	€
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#### New shares allotted

[Click here to enter data](#)

During the year 10 SHARES ALLOTTED DURING THE PERIOD having an aggregate nominal value of €5 were allotted for an aggregate consideration of €65,387. REASON FOR ALLOTMENT.

The total shares allotted in the year presented as called-up share capital is €56,445 and presented as a liability is €34,345.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

[Click here to enter data](#)

	2025		2024	
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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### Redeemable preference shares

[Click here to enter data](#)

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 SHARES CARRY THE FOLLOWING VOTING RIGHTS. testtest. On 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 as 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 following rights, preferences and restrictions:  
RIGHTS PREFERENCES AND RESTRICTIONS ATTACHED TO CLASS OF SHARE

##### Shares reserved for issue

[Click here to enter data](#)

SHARES RESERVED FOR ISSUE

TERMS, AMOUNTS AND COMPARATIVES FOR CLASS OF SHARE

The number of shares reserved for issue is 7805.

##### Treasury shares

[Click here to enter data](#)

EQUITY SHARES

A total of 200 EQUITY SHARES shares, with a value of €75,657 are held by TEST COMPANY.  
RESTRICTIONS ON PROFITS FOR DISTRIBUTION FOR DIVIDENDS.

#### 32 Reserves

##### 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 resulting from items of other comprehensive income for the current year were as follows:

<< double-click to launch smart-table designer >>

Conversion of debt to equity

GROUP DETAILS OF CONVERSION OF DEBT TO EQUITY

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

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[Click here to enter data](#)

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<< double-click to launch smart-table designer >>

Conversion of debt to equity

GROUP DETAILS OF CONVERSION OF DEBT TO EQUITY

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### 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 resulting from items of other comprehensive income for the current year were as follows:

<< double-click to launch smart-table designer >>

##### Conversion of debt to equity

##### DETAILS OF CONVERSION OF DEBT TO EQUITY

### 33 Minority interests

[Click here to enter data](#)

The minority interests relate to:

GROUP SUBSIDIARY of which 1210% (2024 - 1211%) of the voting rights are held outside of the group.

### 34 Loans and borrowings

	Group		Company	
	2024	2023	2024	2023
	€	€	€	€
<b>Non-current loans and borrowings</b>				
Bank borrowings	34,140	56,900	11,380	22,760
Bank overdrafts	2,631	504,385	877	501,754
Finance lease liabilities	46,749	77,915	15,583	31,166
Convertible debt	45,300	75,500	15,100	30,200
Redeemable preference shares	35,034	58,390	11,678	23,356
Unsecured debentures	9,111	15,185	3,037	6,074
Secured debentures	29,835	49,725	9,945	19,890
Other borrowings	18,936	31,560	6,312	12,624
	<u>221,736</u>	<u>869,560</u>	<u>73,912</u>	<u>647,824</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 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 resulting from items of other comprehensive income for the current year were as follows:

<< double-click to launch smart-table designer >>

##### Conversion of debt to equity

##### DETAILS OF CONVERSION OF DEBT TO EQUITY

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	<u>221,736</u>	<u>869,560</u>	<u>73,912</u>	<u>647,824</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Group		Company	
	2024	2023	2024	2023
	€	€	€	€
<b>Current loans and borrowings</b>				
Bank borrowings	12,114	20,190	4,038	8,076
Bank overdrafts	7,491	12,485	2,497	4,994
Finance lease liabilities	30,471	50,785	10,157	20,314
Convertible debt	8,442	14,070	2,814	5,628
Redeemable preference shares	13,458	22,430	4,486	8,972
Unsecured debentures	2,370	3,950	790	1,580
Secured debentures	4,809	8,015	1,603	3,206
Other borrowings	42,954	71,590	14,318	28,636
	<u>122,109</u>	<u>203,515</u>	<u>40,703</u>	<u>81,406</u>

#### Group

[Click here to enter data](#)

Creditors include bank loans of €345,345 (2024 - €234,234) and other borrowings of €23,332 (2024 - €333,222), both repayable by instalments and due within the next 12 months.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Group		Company	
	2025	2024	2025	2024
	€	€	€	€
<b>Current loans and borrowings</b>				
Bank borrowings	12,114	20,190	4,038	8,076
Bank overdrafts	7,491	12,485	2,497	4,994
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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### 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 carrying amount at year end is €456,787 (2024 - €45,454).

DETAILS OF ASSETS PLEDGED AS SECURITY/COLLETERAL 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 a nominal interest rate of 15%, and the final instalment is due on 1 October 2014. The carrying amount at year end is €34,533 (2024 - €43,455).

DETAILS OF ASSETS PLEDGED AS SECURITY

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

The amount issued in respect of each class of debentures issued is €5,454 (2024 - €34,534).

The consideration received in respect of each class of debentures issued is €4,545 (2024 - €4,534).

testtest

testtest

Included in the loans and borrowings are the following amounts due after more than five years:

[Click here to enter data](#)

	2024 €	2023 €
After more than five years by instalments	34,535	34,535
After more than five years not by instalments	34,534	45,345
	<u>69,069</u>	<u>79,880</u>

##### Borrowings due after five years

[Click here to enter data](#)

GROUP BORROWING DUE AFTER FIVE YEARS

##### Bank loans and overdrafts after five years

[Click here to enter data](#)

BANK LOANS AND OVERDRAFT AFTER FIVE YEARS

##### Other loans after five years

[Click here to enter data](#)

OTHER LOANS AFTER FIVE YEARS

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 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 carrying amount at year end is €456,787 (2024 - €45,454).

DETAILS OF ASSETS PLEDGED AS SECURITY/COLLETERAL 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 a nominal interest rate of 15%, and the final instalment is due on 1 October 2014. The carrying amount at year end is €34,533 (2024 - €43,455).

DETAILS OF ASSETS PLEDGED AS SECURITY

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

The amount issued in respect of each class of debentures issued is €5,454 (2024 - €34,534).

The consideration received in respect of each class of debentures issued is €4,545 (2024 - €4,534).

testtest

testtest

Included in the loans and borrowings are the following amounts due after more than five years:

[Click here to enter data](#)

	2025 €	2024 €
After more than five years by instalments	34,535	34,535
After more than five years not by instalments	34,534	45,345
	<u>69,069</u>	<u>79,880</u>

##### Borrowings due after five years

[Click here to enter data](#)

GROUP BORROWING DUE AFTER FIVE YEARS

##### Bank loans and overdrafts after five years

[Click here to enter data](#)

BANK LOANS AND OVERDRAFT AFTER FIVE YEARS

##### Other loans after five years

[Click here to enter data](#)

OTHER LOANS AFTER FIVE YEARS

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### 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 BORROWING AND DEBENTURE LOANS AFTER FIVE

##### Convertible debt after five years

[Click here to enter data](#)

CONVERTIBLE DEBT AFTER FIVE YEARS

##### Company

[Click here to enter data](#)

Creditors include bank loans of €11,111 (2024 - €3,333) and other borrowings of €1,111 (2024 - €22,222), both repayable by instalments and due within the next 12 months.

##### 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 carrying amount at year end is €3,453 (2024 - €34,534).

DETAILS OF ASSETS PLEDGED AS SECURITY/COLLETERAL IN RESEPCT OF SPECIFIC BANK BORROWING

RESTRICTION IMPOSED ON THE ENTITY

DETAILS OF UNDAWN COMMITTED BORROWING FACILITIED 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 NOK with a nominal interest rate of 50%, and the final instalment is due on 19 October 2014. The carrying amount at year end is €456,987 (2024 - €34,535).

DETAILS OF ASSETS PLEDGED AS SECURITY/COLLETERAL IN RESPECT OF SPECIFIC BORROWING

RESTRICTIONS IMPOSED ON THE ENTIRY

DETAILS OF UNDAWM COMMITED BORROWING FACILITIED 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 (2024 - €34,534).

The consideration received in respect of each class of debentures issued is €66,544 (2024 - €6,633).

testtest

testtest

Included in the loans and borrowings are the following amounts due after more than five years:

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 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 BORROWING AND DEBENTURE LOANS AFTER FIVE

##### Convertible debt after five years

[Click here to enter data](#)

CONVERTIBLE DEBT AFTER FIVE YEARS

##### Company

[Click here to enter data](#)

Creditors include bank loans of €11,111 (2024 - €3,333) and other borrowings of €1,111 (2024 - €22,222), both repayable by instalments and due within the next 12 months.

##### 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 carrying amount at year end is €3,453 (2024 - €34,534).

DETAILS OF ASSETS PLEDGED AS SECURITY/COLLETERAL IN RESEPCT OF SPECIFIC BANK BORROWING

RESTRICTION IMPOSED ON THE ENTITY

DETAILS OF UNDAWN COMMITTED BORROWING FACILITIED 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 NOK with a nominal interest rate of 50%, and the final instalment is due on 19 October 2014. The carrying amount at year end is €456,987 (2024 - €34,535).

DETAILS OF ASSETS PLEDGED AS SECURITY/COLLETERAL IN RESPECT OF SPECIFIC BORROWING

RESTRICTIONS IMPOSED ON THE ENTIRY

DETAILS OF UNDAWM COMMITED BORROWING FACILITIED 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 (2024 - €34,534).

The consideration received in respect of each class of debentures issued is €66,544 (2024 - €6,633).

testtest

testtest

Included in the loans and borrowings are the following amounts due after more than five years:

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

[Click here to enter data](#)

	2024 €	2023 €
After more than five years by instalments	3,453	34,534
After more than five years not by instalments	5,365	34,534
	<u>8,818</u>	<u>69,068</u>

#### Borrowings due after five years

[Click here to enter data](#)

BORROWING DUE AFTER FIVE YEARS (ENTER DETAILS OF TERMS OF REPAYMENT AND RATE OF INTEREST)

#### Bank loans and overdrafts after five years

[Click here to enter data](#)

BANK LOANS AND OVERDRAFTS AFTER FIVE YEARS

#### Other loans 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

### 35 Obligations under leases and hire purchase contracts

#### Group

#### Finance leases

[Click here to enter data](#)

GROUP DESCRIPTION OF SIGNIFICANT ARRANGEMENTS

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

[Click here to enter data](#)

	2025 €	2024 €
After more than five years by instalments	3,453	34,534
After more than five years not by instalments	5,365	34,534
	<u>8,818</u>	<u>69,068</u>

#### Borrowings due after five years

[Click here to enter data](#)

BORROWING DUE AFTER FIVE YEARS (ENTER DETAILS OF TERMS OF REPAYMENT AND RATE OF INTEREST)

#### Bank loans and overdrafts after five years

[Click here to enter data](#)

BANK LOANS AND OVERDRAFTS AFTER FIVE YEARS

#### Other loans 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

### 35 Obligations under leases and hire purchase contracts

#### Group

#### Finance leases

[Click here to enter data](#)

GROUP DESCRIPTION OF SIGNIFICANT ARRANGEMENTS

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

The total of future minimum lease payments is as follows:

[Click here to enter data](#)

	2024 €	2023 €
Not later than one year	34,534	3,453
Later than one year and not later than five years	34,334	3,453
Later than five years	544,456	3,453
	<u>613,324</u>	<u>10,359</u>

#### Operating leases

The total of future minimum lease payments is as follows:

[Click here to enter data](#)

	2024 €	2023 €
Not later than one year	34,534	34,534
Later than one year and not later than five years	45,343	34,534
Later than five years	3,445	34,534
	<u>83,322</u>	<u>103,602</u>

[Click here to enter data](#)

The amount of non-cancellable operating lease payments recognised as an expense during the year was €5,566 (2024 - €66,778).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

The total of future minimum lease payments is as follows:

[Click here to enter data](#)

	2025 €	2024 €
Not later than one year	34,534	3,453
Later than one year and not later than five years	34,334	3,453
Later than five years	544,456	3,453
	<u>613,324</u>	<u>10,359</u>

#### Operating leases

The total of future minimum lease payments is as follows:

[Click here to enter data](#)

	2025 €	2024 €
Not later than one year	34,534	34,534
Later than one year and not later than five years	45,343	34,534
Later than five years	3,445	34,534
	<u>83,322</u>	<u>103,602</u>

[Click here to enter data](#)

The amount of non-cancellable operating lease payments recognised as an expense during the year was €5,566 (2024 - €66,778).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Finance leases - lessor

[Click here to enter data](#)

##### GROUP DESCRIPTION OF SIGNIFICANT LEASING ARRANGEMENT

The amount of the net investment in a finance lease is determined as shown in the following table:

[Click here to enter data](#)

	2024 €	2023 €
Minimum lease payments	34,534	45,543
Unguaranteed residual value	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:

[Click here to enter data](#)

	2024 €	Present value of minimum lease payments	2023 €	Present value of minimum lease payments
<b>Maturity</b>				
Not later than one year	547,564	4,565	45,446	5,345
Later than one year and not later than five years	45,343	4,345	34,534	4,334
Later than five years	56,634	5,454	34,535	4,343
	649,541	14,364	114,515	14,022

[Click here to enter data](#)

Contingent rents recognised as income in the period are €5,466 (2024 - €1,231).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Finance leases - lessor

[Click here to enter data](#)

##### GROUP DESCRIPTION OF SIGNIFICANT LEASING ARRANGEMENT

The amount of the net investment in a finance lease is determined as shown in the following table:

[Click here to enter data](#)

	2025 €	2024 €
Minimum lease payments	34,534	45,543
Unguaranteed residual value	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:

[Click here to enter data](#)

	2025 €	Present value of minimum lease payments	2024 €	Present value of minimum lease payments
<b>Maturity</b>				
Not later than one year	547,564	4,565	45,446	5,345
Later than one year and not later than five years	45,343	4,345	34,534	4,334
Later than five years	56,634	5,454	34,535	4,343
	649,541	14,364	114,515	14,022

[Click here to enter data](#)

Contingent rents recognised as income in the period are €5,466 (2024 - €1,231).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Operating leases - lessor

The total of future minimum lease payments is as follows:

[Click here to enter data](#)

	2024 €	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
	<u>20,598</u>	<u>11,433</u>

[Click here to enter data](#)

Total contingent rents recognised as income in the period are €65,443 (2024 - €3,454).

[Click here to enter data](#)

##### GROUP DESCRIPTIONS OF SIGNIFICANT LEASING ARRANGEMENT

###### Company

###### Finance leases

[Click here to enter data](#)

FINANCE LEASE AND HIRE PURCHASE COMMITMENTS - COMPANY  
DESCRIPTION OF SIGNIFICANT ARRANGEMENT INCLUDING INFORMATION ABOUT  
CONTINGENT RENT

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Operating leases - lessor

The total of future minimum lease payments is as follows:

[Click here to enter data](#)

	2025 €	2024 €
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
	<u>20,598</u>	<u>11,433</u>

[Click here to enter data](#)

Total contingent rents recognised as income in the period are €65,443 (2024 - €3,454).

[Click here to enter data](#)

##### GROUP DESCRIPTIONS OF SIGNIFICANT LEASING ARRANGEMENT

##### Company

##### Finance leases

[Click here to enter data](#)

FINANCE LEASE AND HIRE PURCHASE COMMITMENTS - COMPANY  
DESCRIPTION OF SIGNIFICANT ARRANGEMENT INCLUDING INFORMATION ABOUT  
CONTINGENT RENT

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

The total of future minimum lease payments is as follows:

[Click here to enter data](#)

	2024 €	2023 €
Not later than one year	143,546	345,340
Later than one year and not later than five years	45,645	45,645
Later than five years	65,456	45,644
	<u>254,647</u>	<u>436,629</u>

#### Operating leases

The total of future minimum lease payments is as follows:

[Click here to enter data](#)

	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
	<u>61,536</u>	<u>73,241</u>

[Click here to enter data](#)

The amount of non-cancellable operating lease payments recognised as an expense during the year was €55,555 (2024 - €458,964).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

The total of future minimum lease payments is as follows:

[Click here to enter data](#)

	2025 €	2024 €
Not later than one year	143,546	345,340
Later than one year and not later than five years	45,645	45,645
Later than five years	65,456	45,644
	<u>254,647</u>	<u>436,629</u>

#### Operating leases

The total of future minimum lease payments is as follows:

[Click here to enter data](#)

	2025 €	2024 €
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
	<u>61,536</u>	<u>73,241</u>

[Click here to enter data](#)

The amount of non-cancellable operating lease payments recognised as an expense during the year was €55,555 (2024 - €458,964).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Finance leases - lessor

[Click here to enter data](#)

##### 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](#)

	2024 €	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:

[Click here to enter data](#)

	2024 €	Present value of minimum lease payments	2023 €	Gross investment in lease	Present value of minimum lease payments
<b>Maturity</b>					
Not later than one year	64,564	8,779	45,645		56,650
Later than one year and not later than five years	4,825	86,464	8,787		3,453
Later than five years	2,156	4,545	4,567		4,535
	71,545	99,788	58,999		64,638

[Click here to enter data](#)

Contingent rents recognised as income in the period are €565,656 (2024 - €45,645).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Finance leases - lessor

[Click here to enter data](#)

##### 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](#)

	2025 €	2024 €
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:

[Click here to enter data](#)

	2025 €		2024 €	
	Gross investment in lease	Present value of minimum lease payments	Gross investment in lease	Present value of minimum lease payments
<b>Maturity</b>				
Not later than one year	64,564	8,779	45,645	56,650
Later than one year and not later than five years	4,825	86,464	8,787	3,453
Later than five years	2,156	4,545	4,567	4,535
	71,545	99,788	58,999	64,638

[Click here to enter data](#)

Contingent rents recognised as income in the period are €565,656 (2024 - €45,645).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Operating leases - lessor

The total of future minimum lease payments is as follows:

[Click here to enter data](#)

	2024 €	2023 €
Not later than one year	144,564	34,534
Later than one year and not later than five years	54,134	34,534
Later than five years	45,344	34,546
	<u>244,042</u>	<u>103,614</u>

[Click here to enter data](#)

Total contingent rents recognised as income in the period are €54,564 (2024 - €54,554).

[Click here to enter data](#)

DESCRIPTION OF SIGNIFICANT OPERATING LEASING ARRANGEMENT INCLUDING INFORMATION ABOUT CONTINGENT RENT

##### 36 Other long-term employment and termination benefits

###### GROUP OTHER LONG TERM BENEFITS

###### NATURE OF BENEFIT

The amount of the obligation is €3,321 (2024 - €6,456). The extent of funding at the reporting date is €3,455 (2024 - €3,454).

###### FUTURE INFORMATION

###### GROUP TERMINATION BENEFIT

###### NATURE OF BENEFIT

###### ACCOUNTING POLICY

The amount of the obligation is €2,132 (2024 - €34,545). The extent of funding at the reporting date is €34,543 (2024 - €34,541).

###### MORE INFO AND STUFF

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Operating leases - lessor

The total of future minimum lease payments is as follows:

[Click here to enter data](#)

	2025 €	2024 €
Not later than one year	144,564	34,534
Later than one year and not later than five years	54,134	34,534
Later than five years	45,344	34,546
	<u>244,042</u>	<u>103,614</u>

[Click here to enter data](#)

Total contingent rents recognised as income in the period are €54,564 (2024 - €54,554).

[Click here to enter data](#)

DESCRIPTION OF SIGNIFICANT OPERATING LEASING ARRANGEMENT INCLUDING INFORMATION ABOUT CONTINGENT RENT

##### 36 Other long-term employment and termination benefits

###### GROUP OTHER LONG TERM BENEFITS

###### NATURE OF BENEFIT

The amount of the obligation is €3,321 (2024 - €6,456). The extent of funding at the reporting date is €3,455 (2024 - €3,454).

###### FUTURE INFORMATION

###### GROUP TERMINATION BENEFIT

###### NATURE OF BENEFIT

###### ACCOUNTING POLICY

The amount of the obligation is €2,132 (2024 - €34,545). The extent of funding at the reporting date is €34,543 (2024 - €34,541).

###### MORE INFO AND STUFF

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### 37 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](#)

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](#)

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](#)

	2024 Number	2023 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	1,256
Outstanding, end of period	54,899	7,997
Exercisable, end of period	1,212	6

<< 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](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 37 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](#)

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](#)

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](#)

	2025 Number	2024 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	1,256
Outstanding, end of period	54,899	7,997
Exercisable, end of period	1,212	6

<< 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](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	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	34,345.00	3,454.00

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	2025 €	2024 €
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	34,345.00	3,454.00

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Modifications

[Click here to enter data](#)

The grant affected by the modification was the group modifications during the period grants affected.  
DESCRIPTION OF MODIFICATION

##### Effect of share-based payments on profit or loss and financial position

[Click here to enter data](#)

The total expense recognised in profit or loss for the year was €4,534 (2024 - €545,454).

[Click here to enter data](#)

The total carrying amount of the liabilities arising from share-based payments at the end of the year was €23,423 (2024 - €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 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 Number	2023 Number
Outstanding, start of period	435,340	45,350
Granted during the period	345,435	34,534
Forfeited during the period	435,435	534,534
Exercised during the period	35,345	5,345,435
Expired during the period	345,435	4,356
Transferred during the period	34,543	234
Outstanding, end of period	1,631,533	5,964,443
Exercisable, end of period	1,231,230	453,543

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Modifications

[Click here to enter data](#)

The grant affected by the modification was the group modifications during the period grants affected.  
DESCRIPTION OF MODIFICATION

##### Effect of share-based payments on profit or loss and financial position

[Click here to enter data](#)

The total expense recognised in profit or loss for the year was €4,534 (2024 - €545,454).

[Click here to enter data](#)

The total carrying amount of the liabilities arising from share-based payments at the end of the year was €23,423 (2024 - €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 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](#)

	2025 Number	2024 Number
Outstanding, start of period	435,340	45,350
Granted during the period	345,435	34,534
Forfeited during the period	435,435	534,534
Exercised during the period	35,345	5,345,435
Expired during the period	345,435	4,356
Transferred during the period	34,543	234
Outstanding, end of period	1,631,533	5,964,443
Exercisable, end of period	1,231,230	453,543

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

The movements in the weighted average exercise price of share options during the year were as follows:

[Click here to enter data](#)

	2024 €	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 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 loss and financial position

[Click here to enter data](#)

The total expense recognised in profit or loss for the year was €435,435 (2024 - €534,543).

[Click here to enter data](#)

The total carrying amount of the liabilities arising from share-based payments at the end of the year was €43,535 (2024 - €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

[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:

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

The movements in the weighted average exercise price of share options during the year were as follows:

[Click here to enter data](#)

	2025 €	2024 €
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 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 loss and financial position

[Click here to enter data](#)

The total expense recognised in profit or loss for the year was €435,435 (2024 - €534,543).

[Click here to enter data](#)

The total carrying amount of the liabilities arising from share-based payments at the end of the year was €43,535 (2024 - €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

[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:

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

[Click here to enter data](#)

	2024 Number	2023 Number
Outstanding, start of period	45,430	543,530
Granted during the period	345,345	43,543
Forfeited during the period	34,543	54,353
Exercised during the period	543,543	534,543
Expired during the period	5,435,345	5,345
Transferred during the period	445	45,645
Outstanding, end of period	6,404,651	1,226,959
Exercisable, end of period	34,350	435,435

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

[Click here to enter data](#)

	2025 Number	2024 Number
Outstanding, start of period	45,430	543,530
Granted during the period	345,345	43,543
Forfeited during the period	34,543	54,353
Exercised during the period	543,543	534,543
Expired during the period	5,435,345	5,345
Transferred during the period	445	45,645
Outstanding, end of period	6,404,651	1,226,959
Exercisable, end of period	34,350	435,435

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

The movements in the weighted average exercise price of share options during the year were as follows:

[Click here to enter data](#)

	2024 €	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-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 loss and financial position

[Click here to enter data](#)

The total expense recognised in profit or loss for the year was €42,332 (2024 - €23,432).

[Click here to enter data](#)

The total carrying amount of the liabilities arising from share-based payments at the end of the year was €2,342 (2024 - €42,343).

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 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:

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

The movements in the weighted average exercise price of share options during the year were as follows:

[Click here to enter data](#)

	2025 €	2024 €
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

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#### Modifications

[Click here to enter data](#)

The grant affected by the modification was the testtest. testtest

#### Effect of share-based payments on profit or loss and financial position

[Click here to enter data](#)

The total expense recognised in profit or loss for the year was €42,332 (2024 - €23,432).

[Click here to enter data](#)

The total carrying amount of the liabilities arising from share-based payments at the end of the year was €2,342 (2024 - €42,343).

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 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:

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

[Click here to enter data](#)

	2024 Number	2023 Number
Outstanding, start of period	3,244,320	24,234
Granted during the period	32,424	234
Forfeited during the period	32,432	4,234
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 >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

[Click here to enter data](#)

	2025 Number	2024 Number
Outstanding, start of period	3,244,320	24,234
Granted during the period	32,424	234
Forfeited during the period	32,432	4,234
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 >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

The movements in the weighted average exercise price of share options during the year were as follows:

[Click here to enter data](#)

	2024 €	2023 €
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
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 >>

#### Modifications

[Click here to enter data](#)

The grant affected by the modification was the testtest. testtest

#### Effect of share-based payments on profit or loss and financial position

[Click here to enter data](#)

The total expense recognised in profit or loss for the year was €435,435 (2024 - €54,353).

[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 (2024 - €54,354).

#### 38 Dividends

[Click here to enter data](#)

	2024 €	2023 €
Final dividend of €1,111.00 (2024 - €1,232.00) per ordinary share	-	-
Interim dividend of €1,233.00 (2024 - €1,234.00) per ordinary share	-	-
	-	-

[Click here to enter data](#)

The directors are recommending a final dividend of €1,235.00 (2024 - €1,236.00) per share totalling €1,237.00 (2024 - €1,238.00). This dividend has not been accrued in the balance sheet.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

The movements in the weighted average exercise price of share options during the year were as follows:

[Click here to enter data](#)

	2025 €	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
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 >>

#### Modifications

[Click here to enter data](#)

The grant affected by the modification was the testtest. testtest

#### Effect of share-based payments on profit or loss and financial position

[Click here to enter data](#)

The total expense recognised in profit or loss for the year was €435,435 (2024 - €54,353).

[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 (2024 - €54,354).

#### 38 Dividends

[Click here to enter data](#)

	2025 €	2024 €
Final dividend of €1,111.00 (2024 - €1,232.00) per ordinary share	-	-
Interim dividend of €1,233.00 (2024 - €1,234.00) per ordinary share	-	-
	-	-

[Click here to enter data](#)

The directors are recommending a final dividend of €1,235.00 (2024 - €1,236.00) per share totalling €1,237.00 (2024 - €1,238.00). This dividend has not been accrued in the balance sheet.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Cumulative dividend arrears

[Click here to enter data](#)

There are €1,123 (2024 - €1,321) fixed cumulative dividends in arrears in relation to CULMULATIVE DIVIDEND ARREARS which were due between 30 September 2014 and 4 September 2014 (2024 - between 27 August 2014 and 5 April 2014).

##### Final dividends paid

[Click here to enter data](#)

	2024 €	2023 €
Final dividend of €34,430.00 (2024 - €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](#)

	2024 €	2023 €
Interim dividend of €234,230.00 (2024 - €23,432.00) per each test	234,320	23,432
Total assigned to category SOCIE 2 2	0	0
Difference to be corrected	234,320	23,432

##### Recommended final dividends paid and not recognised in the accounts

The directors are recommending the following final dividends:

[Click here to enter data](#)

€234,230.00 (2024 - €32,240.00) per each test share totalling €234,234 (2024 - €234,324.00)

These dividends have not been accrued in the balance sheet.

## 39 Commitments

### Group

#### Capital commitments

[Click here to enter data](#)

#### GROUP COMMITMENTS

The total amount contracted for but not provided in the financial statements was €54,533 (2024 - €54,554).

#### Pension commitments

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Cumulative dividend arrears

[Click here to enter data](#)

There are €1,123 (2024 - €1,321) fixed cumulative dividends in arrears in relation to CULMULATIVE DIVIDEND ARREARS which were due between 30 September 2014 and 4 September 2014 (2024 - between 27 August 2014 and 5 April 2014).

##### Final dividends paid

[Click here to enter data](#)

	2025 €	2024 €
Final dividend of €34,430.00 (2024 - €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](#)

	2025 €	2024 €
Interim dividend of €234,230.00 (2024 - €23,432.00) per each test	234,320	23,432
Total assigned to category SOCIE 2 2	0	0
Difference to be corrected	234,320	23,432

##### Recommended final dividends paid and not recognised in the accounts

The directors are recommending the following final dividends:

[Click here to enter data](#)

€234,230.00 (2024 - €32,240.00) per each test share totalling €234,234 (2024 - €234,324.00)

These dividends have not been accrued in the balance sheet.

## 39 Commitments

### Group

#### Capital commitments

[Click here to enter data](#)

#### GROUP COMMITMENTS

The total amount contracted for but not provided in the financial statements was €54,533 (2024 - €54,554).

#### Pension commitments

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

GROUP PENSION COMMITMENTS. Commitments provided for in the accounts amounted to €34,343 (2024 - €34,345). Commitments not provided for in the accounts amounted to €23,423 (2024 - €4,433). €234,322 relates to pension commitments related to pensions payable to past directors (2024 - €3,423).

##### Other financial commitments

[Click here to enter data](#)

##### GROUP DESCRIPTION OF OTHER FINANCIAL COMMITMENTS NOT PROVIDED IN THE FINANCIAL STATEMENTS

The total amount of other financial commitments not provided in the financial statements was €2,343 (2024 - €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 in the financial statements was €2,343 (2024 - €2,343).

##### Pension commitments

[Click here to enter data](#)

DESCRIPTION OF PENSION COMMITMENTS. Commitments provided for in the accounts amounted to €55,446 (2024 - €23,432). Commitments not provided for in the accounts amounted to €23,423 (2024 - €65,445). €45,654 relates to pension commitments related to pensions payable to past directors (2024 - €56,544).

##### Other financial commitments

[Click here to enter data](#)

##### DESCRIPTION OF OTHER FINANCIAL COMMITMENTS NOT PROVIDED IN THE FINANCIAL STATEMENTS

The total amount of other financial commitments not provided in the financial statements was €64,546 (2024 - €23,423).

#### 40 Contingent assets

##### Group

[Click here to enter data](#)

##### CONTINGENT ASSETS GROUP.

The total value of contingent assets is €4,123,456,789.

##### Company

[Click here to enter data](#)

##### CONTINGENT ASSET COMPANY.

The total value of contingent assets is €50,000.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

GROUP PENSION COMMITMENTS. Commitments provided for in the accounts amounted to €34,343 (2024 - €34,345). Commitments not provided for in the accounts amounted to €23,423 (2024 - €4,433). €234,322 relates to pension commitments related to pensions payable to past directors (2024 - €3,423).

##### Other financial commitments

[Click here to enter data](#)

##### GROUP DESCRIPTION OF OTHER FINANCIAL COMMITMENTS NOT PROVIDED IN THE FINANCIAL STATEMENTS

The total amount of other financial commitments not provided in the financial statements was €2,343 (2024 - €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 in the financial statements was €2,343 (2024 - €2,343).

##### Pension commitments

[Click here to enter data](#)

DESCRIPTION OF PENSION COMMITMENTS. Commitments provided for in the accounts amounted to €55,446 (2024 - €23,432). Commitments not provided for in the accounts amounted to €23,423 (2024 - €65,445). €45,654 relates to pension commitments related to pensions payable to past directors (2024 - €56,544).

##### Other financial commitments

[Click here to enter data](#)

##### DESCRIPTION OF OTHER FINANCIAL COMMITMENTS NOT PROVIDED IN THE FINANCIAL STATEMENTS

The total amount of other financial commitments not provided in the financial statements was €64,546 (2024 - €23,423).

#### 40 Contingent assets

##### Group

[Click here to enter data](#)

##### CONTINGENT ASSETS GROUP.

The total value of contingent assets is €4,123,456,789.

##### Company

[Click here to enter data](#)

##### CONTINGENT ASSET COMPANY.

The total value of contingent assets is €50,000.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### 41 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

##### 42 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 GUARANTEE CONTRACT

The amount of the financial guarantee contract is €645,645.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 41 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

##### 42 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 GUARANTEE CONTRACT

The amount of the financial guarantee contract is €645,645.

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

#### 43 Analysis of changes in net debt

##### Group

[Click here to enter data](#)

	At 1 July 2024 €	Financing cash flows €	Acquisition of subsidiaries €	Disposal of subsidiaries €	New finance leases €	Foreign exchange movements €	Other non-cash changes €	Changes in market value €
<b>Cash and cash equivalents</b>								
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
	<u>89,175</u>	<u>32,311</u>	<u>41,550</u>	<u>12,451</u>	<u>67,198</u>	<u>13,692</u>	<u>30,338</u>	<u>31,200</u>
<b>Borrowings</b>								
Long term borrowings	456,456	324,234	4,565	4,564	32,432	4,564	3,453	34,534
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
	<u>863,091</u>	<u>1,231,549</u>	<u>294,513</u>	<u>690,969</u>	<u>133,611</u>	<u>389,407</u>	<u>39,334</u>	<u>77,425</u>

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

#### 43 Analysis of changes in net debt

##### Group

[Click here to enter data](#)

	At 1 January 2025 €	Financing cash flows €	Acquisition of subsidiaries €	Disposal of subsidiaries €	New finance leases €	Foreign exchange movements €	Other non-cash changes €	Changes in market value €
<b>Cash and cash equivalents</b>								
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
	<u>89,175</u>	<u>32,311</u>	<u>41,550</u>	<u>12,451</u>	<u>67,198</u>	<u>13,692</u>	<u>30,338</u>	<u>31,200</u>
<b>Borrowings</b>								
Long term borrowings	456,456	324,234	4,565	4,564	32,432	4,564	3,453	34,534
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
	<u>863,091</u>	<u>1,231,549</u>	<u>294,513</u>	<u>690,969</u>	<u>133,611</u>	<u>389,407</u>	<u>39,334</u>	<u>77,425</u>

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	At 30 June 2025 €
<b>Cash and cash equivalents</b>	
Cash	129,060
Overdrafts	98,757
Cash equivalents	90,098
	<hr/>
	317,915
	<hr/>
<b>Borrowings</b>	
Long term borrowings	864,802
Short term borrowings	424,759
Lease liabilities	533,029
Assets held to hedge long-term borrowings	1,012,188
test	885,121
	<hr/>
	3,719,899
	<hr/>

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	At 31 December 2025 €
<b>Cash and cash equivalents</b>	
Cash	129,060
Overdrafts	98,757
Cash equivalents	90,098
	<hr/> 317,915 <hr/>
<b>Borrowings</b>	
Long term borrowings	864,802
Short term borrowings	424,759
Lease liabilities	533,029
Assets held to hedge long-term borrowings	1,012,188
test	885,121
	<hr/> 3,719,899 <hr/>

# ROI FRS 102 Test

trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 30 June 2025

At 1 July 2024 €	Financing cash flows €	Acquisition of subsidiaries €	Disposal of subsidiaries €	New finance leases €	Foreign exchange movements €	Other non-cash changes €	Changes in market value €
<< double-click to launch smart-table designer >>							
<u>952,266</u>	<u>1,263,860</u>	<u>336,063</u>	<u>703,420</u>	<u>200,809</u>	<u>403,099</u>	<u>69,672</u>	<u>108,625</u>

# ROI FRS 102 Test

trading as FRS102

## Notes to the Financial Statements for the Financial Year Ended 31 December 2025

At 1 January 2025 €	Financing cash flows €	Acquisition of subsidiaries €	Disposal of subsidiaries €	New finance leases €	Foreign exchange movements €	Other non-cash changes €	Changes in market value €
<< double-click to launch smart-table designer >>							
952,266	1,263,860	336,063	703,420	200,809	403,099	69,672	108,625

ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 30 June 2025

At 30 June  
2025  
€

<< double-click to launch smart-table designer >>

4,037,814

testtest

**ROI FRS 102 Test**

**trading as FRS102**

**Notes to the Financial Statements for the Financial Year Ended 31 December 2025**

**At 31  
December  
2025  
€**

<< double-click to launch smart-table designer >>

4,037,814

testtest

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Company

[Click here to enter data](#)

	At 1 July 2024 €	Financing cash flows €	Acquisition of subsidiaries €	Disposal of subsidiaries €	New finance leases €	Foreign exchange movements €	Other non-cash changes €	Changes in market value €	At 30 June 2025 €
<b>Cash and cash equivalents</b>									
Cash	334,534	1,111	3,333	44,444	5,555	6,666	88,888	9,999	494,5
Overdrafts	75,656	11,111	2,222	11,111	22,222	4,444	2,222	11,111	140,0
Cash equivalents	5,656	3,333	45,645	22,222	44,444	5,555	2,222	6,666	135,7
	<u>415,846</u>	<u>15,555</u>	<u>51,200</u>	<u>77,777</u>	<u>72,221</u>	<u>16,665</u>	<u>93,332</u>	<u>27,776</u>	<u>770,3</u>
<b>Borrowings</b>									
Long term borrowings	3,333	2,222	4,444	4,444	1,111	1,111	1,111	1,111	18,8
Short term borrowings	2,222	3,333	44,444	5,555	6,666	11,112	3,333	4,444	81,1
Lease liabilities	5,673	2,222	1,111	2,222	3,333	2,342	2,342	3,333	22,5
Assets held to hedge long-term borrowings	3,452	1,111	2,222	4,444	2,222	12,345	2,345	1,234	29,3
NewRow_0	45,646	1,234	2,222	3,333	4,444	1,111	1,111	4,444	63,5
NewRow_1	1,111	2,222	3,333	4,444	5,555	6,666	7,777	8,888	39,9
	<u>61,437</u>	<u>12,344</u>	<u>57,776</u>	<u>24,442</u>	<u>23,331</u>	<u>34,687</u>	<u>18,019</u>	<u>23,454</u>	<u>255,4</u>
	<u>477,283</u>	<u>27,899</u>	<u>108,976</u>	<u>102,219</u>	<u>95,552</u>	<u>51,352</u>	<u>111,351</u>	<u>51,230</u>	<u>1,025,8</u>

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

#### Company

[Click here to enter data](#)

	At 1 January 2025 €	Financing cash flows €	Acquisition of subsidiaries €	Disposal of subsidiaries €	New finance leases €	Foreign exchange movements €	Other non-cash changes €	Changes in market value €	At Decemb 20
<b>Cash and cash equivalents</b>									
Cash	334,534	1,111	3,333	44,444	5,555	6,666	88,888	9,999	494,5
Overdrafts	75,656	11,111	2,222	11,111	22,222	4,444	2,222	11,111	140,0
Cash equivalents	5,656	3,333	45,645	22,222	44,444	5,555	2,222	6,666	135,7
	<u>415,846</u>	<u>15,555</u>	<u>51,200</u>	<u>77,777</u>	<u>72,221</u>	<u>16,665</u>	<u>93,332</u>	<u>27,776</u>	<u>770,3</u>
<b>Borrowings</b>									
Long term borrowings	3,333	2,222	4,444	4,444	1,111	1,111	1,111	1,111	18,8
Short term borrowings	2,222	3,333	44,444	5,555	6,666	11,112	3,333	4,444	81,1
Lease liabilities	5,673	2,222	1,111	2,222	3,333	2,342	2,342	3,333	22,5
Assets held to hedge long-term borrowings	3,452	1,111	2,222	4,444	2,222	12,345	2,345	1,234	29,3
NewRow_0	45,646	1,234	2,222	3,333	4,444	1,111	1,111	4,444	63,5
NewRow_1	1,111	2,222	3,333	4,444	5,555	6,666	7,777	8,888	39,9
	<u>61,437</u>	<u>12,344</u>	<u>57,776</u>	<u>24,442</u>	<u>23,331</u>	<u>34,687</u>	<u>18,019</u>	<u>23,454</u>	<u>255,4</u>
	<u>477,283</u>	<u>27,899</u>	<u>108,976</u>	<u>102,219</u>	<u>95,552</u>	<u>51,352</u>	<u>111,351</u>	<u>51,230</u>	<u>1,025,8</u>

<< double-click to launch smart-table designer >>

**ROI FRS 102 Test**

**trading as FRS102**

**Notes to the Financial Statements for the Financial Year Ended 30 June 2025**

testtest

Draft

**ROI FRS 102 Test**

**trading as FRS102**

**Notes to the Financial Statements for the Financial Year Ended 31 December 2025**

testtest

Draft

**ROI FRS 102 Test**

**trading as FRS102**

**Notes to the Financial Statements for the Financial Year Ended 30 June 2025**

**44 Related party transactions**

**Group**

testtest

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## ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 31 December 2025

### 44 Related party transactions

Group

testtest

Draft

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

#### 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 benefits	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
	<u>87,379</u>	<u>652,831</u>

#### Summary of transactions with key management

[Click here to enter data](#)

GROUP NATURE OF TRANSACTION WITH RELATED PARTY

GROUP DESCRIPTION OF T&C, INCLUDING GUARANTEES OR COLLETERAL, RELATING TO OUTSTANDING BALANCE

,

GROUP FREE TEXT

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

#### Key management personnel

[Click here to enter data](#)

GROUP NAME TRANSACTION WITH KM

#### Key management compensation

[Click here to enter data](#)

	2025	2024
	€	€
Salaries and other short term employee benefits	34,534	564,545
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Other long-term benefits	43,435	45,645
Termination benefits	4,654	3,453
Share-based payments	3,434	4,645
	<u>87,379</u>	<u>652,831</u>

#### Summary of transactions with key management

[Click here to enter data](#)

GROUP NATURE OF TRANSACTION WITH RELATED PARTY

GROUP DESCRIPTION OF T&C, INCLUDING GUARANTEES OR COLLETERAL, RELATING TO OUTSTANDING BALANCE

,

GROUP FREE TEXT

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### Loans, transactions and guarantees

[Click here to enter data](#)

During the year the aggregate of the amounts outstanding under all arrangements is €45,344 (2024 - €3,345), which represents 6,786% (2024 - €1,266%) of the group net assets.

##### Transactions with directors

	At 1 <b>July 2024</b> €	Advances to directors €	Repayments by director €	Other payments made to company by director €	At <b>30 June 2025</b> €
<b>2025</b> <b>CHARIMAN TEST</b> TRANSACTION		34,345	45,345	34,534	167,324

The total above at the year end represents 9770% of the group net assets.

The maximum amount outstanding during the year from the arrangements with the director was €434,990.

OTHER DETAILS AS MAIN CONDITIONS.

	At 1 <b>July 2023</b> €	Advances to directors €	Repayments by director €	Other payments made to company by director €	At <b>30 June 2024</b> €
<b>2024</b> <b>CHARIMAN TEST</b> TRANSACTION		56,544	35,345	34,534	160,957

The total above at the year end represents 880% of the group net assets.

The maximum amount outstanding during the year from the arrangements with the director was €564,660.

##### Transactions with officers

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Loans, transactions and guarantees

[Click here to enter data](#)

During the year the aggregate of the amounts outstanding under all arrangements is €45,344 (2024 - €3,345), which represents 6,786% (2024 - €1,266%) of the group net assets.

##### Transactions with directors

	At 1 January 2025 €	Advances to directors €	Repayments by director €	Other payments made to company by director €	At 31 December 2025 €
<b>2025</b>					
<b>CHARIMAN TEST</b>					
TRANSACTION		34,345	45,345	34,534	167,324

The total above at the year end represents 9770% of the group net assets.

The maximum amount outstanding during the year from the arrangements with the director was €434,990.

OTHER DETAILS AS MAIN CONDITIONS.

	At 1 January 2024 €	Advances to directors €	Repayments by director €	Other payments made to company by director €	At 31 December 2024 €
<b>2024</b>					
<b>CHARIMAN TEST</b>					
TRANSACTION		56,544	35,345	34,534	160,957

The total above at the year end represents 880% of the group net assets.

The maximum amount outstanding during the year from the arrangements with the director was €564,660.

##### Transactions with officers

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	At 1 July 2024 €	Advances to officers €	Repayments by officer €	Other payments made to company by officer €	At 30 June 2025 €
<b>2025</b>					
<b>MR TEST</b>					
PURCHASES	3,534	45,645	34,534	56,456	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](#)

	At 1 July 2023 €	Advances to officers €	Repayments by officer €	Other payments made to company by officer €	At 30 June 2024 €
<b>2024</b>					
<b>MR TEST</b>					
PURCHASES	34,534	4,564	34,534	46,565	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 directors:

#### KEY MANAGEMENT

SPECIFIC GUARANTEE on behalf of SECRETARY TEST. The maximum liability that may be incurred by the company is €55,465 (2024 - €4,365). In fulfilling the guarantee the amount paid and liability incurred amounted to €34,534 (2024 - €34,534). €34,545 was repaid during the year (2024 - €3,454).

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	At 1 January 2025 €	Advances to officers €	Repayments by officer €	Other payments made to company by officer €	At 31 December 2025 €
<b>2025</b>					
<b>MR TEST</b>					
PURCHASES	3,534	45,645	34,534	56,456	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](#)

	At 1 January 2024 €	Advances to officers €	Repayments by officer €	Other payments made to company by officer €	At 31 December 2024 €
<b>2024</b>					
<b>MR TEST</b>					
PURCHASES	34,534	4,564	34,534	46,565	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 directors:

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## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

#### Dividends paid to directors

[Click here to enter data](#)

	2024 €	2023 €
<b>CHARIMAN TEST</b>		
GROUP DIVIDEND PAID TO DIRECTORS	<u>345,545</u>	<u>45,345</u>

#### 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 BALANCE

GROUP PARTICIPATION IN A DEFINED BENEFIT SCHEME THAT SHARES RISKS BETWEEN GROUP ENTITIES

GROUP FREE TEXT

## ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 31 December 2025

### Dividends paid to directors

[Click here to enter data](#)

	2025 €	2024 €
<b>CHARIMAN TEST</b>		
GROUP DIVIDEND PAID TO DIRECTORS	<u>345,545</u>	<u>45,345</u>

### 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 BALANCE

GROUP PARTICIPATION IN A DEFINED BENEFIT SCHEME THAT SHARES RISKS BETWEEN GROUP ENTITIES

GROUP FREE TEXT

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Summary of transactions with entities with joint control or significant interest

[Click here to enter data](#)

##### **GROUP TRANSACTIONS WITH ENTITIES WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE**

GROUP DESCRIPTION OF TRANSACTIONS WITH RELATED PARTY

DESCRIPTION OF T&Cs RELATING TO OUTSTANDING BALANCE

GROUP FREE TEXT

TRANSACTIONS WITH ENTITIES WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE

##### Summary of transactions with entities with joint 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 RELATED PARTY

DESCRIPTION OF T&Cs RELATING TO OUTSTANDING BALANCE

PARTICIPATION IN A DEFINED BENEFIT SCHEME THAT SHARE RISK BETWEEN 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 RELATED PARTY

DESCRIPTION OF T&Cs RELATING TO OUTSTANDING BALANCE

GROUP ASSOCIATES

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Summary of transactions with entities with joint control or significant interest

[Click here to enter data](#)

##### **GROUP TRANSACTIONS WITH ENTITIES WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE**

GROUP DESCRIPTION OF TRANSACTIONS WITH RELATED PARTY

DESCRIPTION OF T&Cs RELATING TO OUTSTANDING BALANCE

GROUP FREE TEXT

TRANSACTIONS WITH ENTITIES WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE

##### Summary of transactions with entities with joint 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 RELATED PARTY

DESCRIPTION OF T&Cs RELATING TO OUTSTANDING BALANCE

PARTICIPATION IN A DEFINED BENEFIT SCHEME THAT SHARE RISK BETWEEN 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 RELATED PARTY

DESCRIPTION OF T&Cs RELATING TO OUTSTANDING BALANCE

GROUP ASSOCIATES

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### 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 parties

[Click here to enter data](#)

##### **GROUP OTHER PARTIES**

GROUP OTHER PARTIES TRANSACTIONS WITH RELATED PARTY

GROUP OTHER PARTIES T&Cs RELATING TO OUTSTANDING

GROUP OTHER PARTIES FREE TEXT

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 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 parties

[Click here to enter data](#)

##### **GROUP OTHER PARTIES**

GROUP OTHER PARTIES TRANSACTIONS WITH RELATED PARTY

GROUP OTHER PARTIES T&Cs RELATING TO OUTSTANDING

GROUP OTHER PARTIES FREE TEXT

**ROI FRS 102 Test**

**trading as FRS102**

**Notes to the Financial Statements for the Financial Year Ended 30 June 2025**

**Summary of transactions with other related parties**

[Click here to enter data](#)

*test*

test

test

test

Draft

## ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 31 December 2025

### Summary of transactions with other related parties

[Click here to enter data](#)

*test*

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test

Draft

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Income and receivables from related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
Sale of goods	4,345	4,534	34,534	34,534
Receipt of services	23,423	5,564	5,645	4,564
Sale of property or other assets	2,323	34,534	45,453	3,453
Leases	34,534	456,453	45,645	45,645
Transfers of research and development	34,534	4,534	3,453	3,453
Transfers under licence agreements	2,342	4,564	3,453	45,645
Transfers under finance arrangements (including loans and equity contributions)	34,534	34,534	4,545	3,453
Settlement of liabilities	2,342	45,645	3,434	4,564
	138,377	590,362	146,162	145,311
Expenses recognised as bad debt	3,453	34,534	4,545	3,453
Amounts receivable from related party	23,423	4,563	3,434	45,645
Provision for doubtful debts	23,423	45,645	3,434	3,453

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	Joint ventures	Key management	Other related parties
2025	€	€	€
Sale of goods	4,534	6,564	23,423
Receipt of services	3,423	34,534	34,534
Sale of property or other assets	54,654	5,664	2,342
Leases	23,423	45,645	43,534
Transfers of research and development	4,554	3,453	23,234
Transfers under licence agreements	23,423	45,645	4,534
Transfers under finance arrangements (including loans and equity contributions)	4,534	34,534	7,897
Settlement of liabilities	2,342	4,564	56,456
	120,887	180,603	195,954
Expenses recognised as bad debt	4,564	6,554	76,756
Amounts receivable from related party	23,423	3,453	45,645
Provision for doubtful debts	23,423	3,453	34,534

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Income and receivables from related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
Sale of goods	4,345	4,534	34,534	34,534
Receipt of services	23,423	5,564	5,645	4,564
Sale of property or other assets	2,323	34,534	45,453	3,453
Leases	34,534	456,453	45,645	45,645
Transfers of research and development	34,534	4,534	3,453	3,453
Transfers under licence agreements	2,342	4,564	3,453	45,645
Transfers under finance arrangements (including loans and equity contributions)	34,534	34,534	4,545	3,453
Settlement of liabilities	2,342	45,645	3,434	4,564
	<u>138,377</u>	<u>590,362</u>	<u>146,162</u>	<u>145,311</u>
Expenses recognised as bad debt	<u>3,453</u>	<u>34,534</u>	<u>4,545</u>	<u>3,453</u>
Amounts receivable from related party	<u>23,423</u>	<u>4,563</u>	<u>3,434</u>	<u>45,645</u>
Provision for doubtful debts	<u>23,423</u>	<u>45,645</u>	<u>3,434</u>	<u>3,453</u>

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2025	€	€	€
Sale of goods	4,534	6,564	23,423
Receipt of services	3,423	34,534	34,534
Sale of property or other assets	54,654	5,664	2,342
Leases	23,423	45,645	43,534
Transfers of research and development	4,554	3,453	23,234
Transfers under licence agreements	23,423	45,645	4,534
Transfers under finance arrangements (including loans and equity contributions)	4,534	34,534	7,897
Settlement of liabilities	2,342	4,564	56,456
	<u>120,887</u>	<u>180,603</u>	<u>195,954</u>
Expenses recognised as bad debt	<u>4,564</u>	<u>6,554</u>	<u>76,756</u>
Amounts receivable from related party	<u>23,423</u>	<u>3,453</u>	<u>45,645</u>
Provision for doubtful debts	<u>23,423</u>	<u>3,453</u>	<u>34,534</u>

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2024	€	€	€	€
Sale of goods	34,534	34,344	34,534	433,453
Receipt of services	23,423	34,345	4,545	4,564
Sale of property or other assets	2,342	45,645	4,564	3,453
Leases	34,534	4,564	3,453	456,434
Transfers of research and development	2,232	3,434	4,564	45,645
Transfers under licence agreements	34,534	5,464	34,534	3,453
Transfers under finance arrangements (including loans and equity contributions)	234,233	34,534	4,564	4,564
Settlement of liabilities	43,534	3,453	34,534	34,534
	<u>409,366</u>	<u>165,783</u>	<u>125,292</u>	<u>986,100</u>
Expenses recognised as bad debt	<u>2,342</u>	<u>45,645</u>	<u>4,545</u>	<u>4,545</u>
Amounts receivable from related party	<u>34,534</u>	<u>5,445</u>	<u>4,534</u>	<u>3,453</u>
Provision for doubtful debts	<u>2,342</u>	<u>3,453</u>	<u>34,344</u>	<u>4,564</u>

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2024	€	€	€
Sale of goods	3,434	8,778	34,534
Receipt of services	5,645	3,453	56,456
Sale of property or other assets	545,654	4,564	54,645
Leases	4,565	34,534	34,534
Transfers of research and development	45,645	4,564	5,464
Transfers under licence agreements	34,345	3,453	34,534
Transfers under finance arrangements (including loans and equity contributions)	4,334	3,453	56,546
Settlement of liabilities	567,567	4,564	45,645
	<u>1,211,189</u>	<u>67,363</u>	<u>322,358</u>
Expenses recognised as bad debt	<u>6,767</u>	<u>3,453</u>	<u>4,545</u>
Amounts receivable from related party	<u>3,434</u>	<u>87,897</u>	<u>46,456</u>
Provision for doubtful debts	<u>45,645</u>	<u>34,534</u>	<u>34,534</u>

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# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2024	€	€	€	€
Sale of goods	34,534	34,344	34,534	433,453
Receipt of services	23,423	34,345	4,545	4,564
Sale of property or other assets	2,342	45,645	4,564	3,453
Leases	34,534	4,564	3,453	456,434
Transfers of research and development	2,232	3,434	4,564	45,645
Transfers under licence agreements	34,534	5,464	34,534	3,453
Transfers under finance arrangements (including loans and equity contributions)	234,233	34,534	4,564	4,564
Settlement of liabilities	43,534	3,453	34,534	34,534
	<u>409,366</u>	<u>165,783</u>	<u>125,292</u>	<u>986,100</u>
Expenses recognised as bad debt	<u>2,342</u>	<u>45,645</u>	<u>4,545</u>	<u>4,545</u>
Amounts receivable from related party	<u>34,534</u>	<u>5,445</u>	<u>4,534</u>	<u>3,453</u>
Provision for doubtful debts	<u>2,342</u>	<u>3,453</u>	<u>34,344</u>	<u>4,564</u>

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2024	€	€	€
Sale of goods	3,434	8,778	34,534
Receipt of services	5,645	3,453	56,456
Sale of property or other assets	545,654	4,564	54,645
Leases	4,565	34,534	34,534
Transfers of research and development	45,645	4,564	5,464
Transfers under licence agreements	34,345	3,453	34,534
Transfers under finance arrangements (including loans and equity contributions)	4,334	3,453	56,546
Settlement of liabilities	567,567	4,564	45,645
	<u>1,211,189</u>	<u>67,363</u>	<u>322,358</u>
Expenses recognised as bad debt	<u>6,767</u>	<u>3,453</u>	<u>4,545</u>
Amounts receivable from related party	<u>3,434</u>	<u>87,897</u>	<u>46,456</u>
Provision for doubtful debts	<u>45,645</u>	<u>34,534</u>	<u>34,534</u>

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# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

#### Expenditure with and payables to related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
Purchase of goods	23,234	34,534	5,645	3,453
Rendering of services	3,455	4,645	3,435	6,456
Purchase of property or other assets	23,423	3,434	3,443	3,453
Leases	34,345	45,645	34,534	4,564
Transfers of research and development	2,323	3,434	56,456	3,453
Transfers under licence agreements	34,534	45,645	4,345	4,564
Transfers under finance arrangements (including loans and equity contributions)	23,423	3,434	5,645	3,453
Settlement of liabilities	3,453	45,645	34,334	4,564
	148,190	186,416	147,837	33,960
Amounts payable to related party	34,534	3,453	345,345	3,434

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2025	€	€	€
Purchase of goods	657,653	64,564	56,435
Rendering of services	4,565	3,543	64,564
Purchase of property or other assets	4,534	45,645	4,534
Leases	5,645	3,543	3,423
Transfers of research and development	34,534	45,645	32,423
Transfers under licence agreements	45,645	3,453	2,323
Transfers under finance arrangements (including loans and equity contributions)	345,345	35,345	23,423
Settlement of liabilities	45,654	45,645	43,534
	1,143,575	247,383	230,659
Amounts payable to related party	4,534	3,453	2,342

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Expenditure with and payables to related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
Purchase of goods	23,234	34,534	5,645	3,453
Rendering of services	3,455	4,645	3,435	6,456
Purchase of property or other assets	23,423	3,434	3,443	3,453
Leases	34,345	45,645	34,534	4,564
Transfers of research and development	2,323	3,434	56,456	3,453
Transfers under licence agreements	34,534	45,645	4,345	4,564
Transfers under finance arrangements (including loans and equity contributions)	23,423	3,434	5,645	3,453
Settlement of liabilities	3,453	45,645	34,334	4,564
	148,190	186,416	147,837	33,960
Amounts payable to related party	34,534	3,453	345,345	3,434

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2025	€	€	€
Purchase of goods	657,653	64,564	56,435
Rendering of services	4,565	3,543	64,564
Purchase of property or other assets	4,534	45,645	4,534
Leases	5,645	3,543	3,423
Transfers of research and development	34,534	45,645	32,423
Transfers under licence agreements	45,645	3,453	2,323
Transfers under finance arrangements (including loans and equity contributions)	345,345	35,345	23,423
Settlement of liabilities	45,654	45,645	43,534
	1,143,575	247,383	230,659
Amounts payable to related party	4,534	3,453	2,342

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2024	€	€	€	€
Purchase of goods	2,342	34,534	4,534	433,453
Rendering of services	46,464	45,453	3,453	4,645
Purchase of property or other assets	2,342	3,453	3,453	34,534
Leases	34,534	45,645	5,645	4,564
Transfers of research and development	2,342	3,434	34,543	34,534
Transfers under licence agreements	43,534	45,645	4,545	4,545
Transfers under finance arrangements (including loans and equity contributions)	2,342	34,534	3,534	3,453
Settlement of liabilities	4,353	45,645	45,645	4,564
	<u>138,253</u>	<u>258,343</u>	<u>105,352</u>	<u>524,292</u>
Amounts payable to related party	<u>2,323</u>	<u>345,344</u>	<u>34,534</u>	<u>34,534</u>

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	Joint ventures	Key management	Other related parties
2024	€	€	€
Purchase of goods	34,534	3,453	6,564
Rendering of services	45,654	3,453	2,324
Purchase of property or other assets	45,645	4,564	45,345
Leases	4,353	3,212	2,342
Transfers of research and development	4,564	23,234	2,342
Transfers under licence agreements	34,534	4,564	2,342
Transfers under finance arrangements (including loans and equity contributions)	45,645	545,645	3,453
Settlement of liabilities	34,534	4,564	34,534
	<u>249,463</u>	<u>592,689</u>	<u>99,246</u>
Amounts payable to related party	<u>45,656</u>	<u>4,645</u>	<u>5,454</u>

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2024	€	€	€	€
Purchase of goods	2,342	34,534	4,534	433,453
Rendering of services	46,464	45,453	3,453	4,645
Purchase of property or other assets	2,342	3,453	3,453	34,534
Leases	34,534	45,645	5,645	4,564
Transfers of research and development	2,342	3,434	34,543	34,534
Transfers under licence agreements	43,534	45,645	4,545	4,545
Transfers under finance arrangements (including loans and equity contributions)	2,342	34,534	3,534	3,453
Settlement of liabilities	4,353	45,645	45,645	4,564
	<u>138,253</u>	<u>258,343</u>	<u>105,352</u>	<u>524,292</u>
Amounts payable to related party	<u>2,323</u>	<u>345,344</u>	<u>34,534</u>	<u>34,534</u>

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	Joint ventures	Key management	Other related parties
2024	€	€	€
Purchase of goods	34,534	3,453	6,564
Rendering of services	45,654	3,453	2,324
Purchase of property or other assets	45,645	4,564	45,345
Leases	4,353	3,212	2,342
Transfers of research and development	4,564	23,234	2,342
Transfers under licence agreements	34,534	4,564	2,342
Transfers under finance arrangements (including loans and equity contributions)	45,645	545,645	3,453
Settlement of liabilities	34,534	4,564	34,534
	<u>249,463</u>	<u>592,689</u>	<u>99,246</u>
Amounts payable to related party	<u>45,656</u>	<u>4,645</u>	<u>5,454</u>

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### Loans to related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
At start of period	431,118	94,862	45,512,962	70,712
Advanced	34,345	34,534	54,654	5,633
Repaid	3,433	45,645	3,454	5,453
Interest transactions	3,345	34,534	34,534	3,453
Impairment	34,534	5,645	54,345	5,464
Expenses recognised as bad debt	1,211	34,534	23,423	2,423
At end of period	507,986	249,754	45,683,372	93,138
Provision for doubtful debts	45,645	3,453	23,423	23,234

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	Joint ventures	Key management	Other related parties
2025	€	€	€
At start of period	96,071	30,278	54,884
Advanced	5,464	3,453	34,534
Repaid	5,645	5,663	5,645
Interest transactions	3,453	5,653	2,321
Impairment	45,645	3,434	321,321
Expenses recognised as bad debt	3,453	45,645	546,456
At end of period	159,731	94,126	965,161
Provision for doubtful debts	3,434	3,453	4,345

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Loans to related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
At start of period	431,118	94,862	45,512,962	70,712
Advanced	34,345	34,534	54,654	5,633
Repaid	3,433	45,645	3,454	5,453
Interest transactions	3,345	34,534	34,534	3,453
Impairment	34,534	5,645	54,345	5,464
Expenses recognised as bad debt	1,211	34,534	23,423	2,423
At end of period	507,986	249,754	45,683,372	93,138
Provision for doubtful debts	45,645	3,453	23,423	23,234

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	Joint ventures	Key management	Other related parties
2025	€	€	€
At start of period	96,071	30,278	54,884
Advanced	5,464	3,453	34,534
Repaid	5,645	5,663	5,645
Interest transactions	3,453	5,653	2,321
Impairment	45,645	3,434	321,321
Expenses recognised as bad debt	3,453	45,645	546,456
At end of period	159,731	94,126	965,161
Provision for doubtful debts	3,434	3,453	4,345

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# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2024	€	€	€	€
At start of period	345,344	34,534	2,342	23,423
Advanced	3,434	4,545	3,434	2,423
Repaid	6,454	3,434	23,423	34,534
Interest transactions	67,567	45,456	23,423	4,533
Impairment	4,564	3,434	2,342	2,342
Expenses recognised as bad debt	3,434	3,453	3,434	3,453
At end of period	430,797	94,856	58,398	70,708
Provision for doubtful debts	34,534	34,534	2,323	3,453

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# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
<b>2024</b>				
At start of period	345,344	34,534	2,342	23,423
Advanced	3,434	4,545	3,434	2,423
Repaid	6,454	3,434	23,423	34,534
Interest transactions	67,567	45,456	23,423	4,533
Impairment	4,564	3,434	2,342	2,342
Expenses recognised as bad debt	3,434	3,453	3,434	3,453
At end of period	430,797	94,856	58,398	70,708
Provision for doubtful debts	34,534	34,534	2,323	3,453

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Joint ventures	Key management	Other related parties
	€	€	€
<b>2024</b>			
At start of period	34,534	4,645	32,121
Advanced	4,545	6,556	5,654
Repaid	3,434	3,535	4,456
Interest transactions	45,645	3,534	5,656
Impairment	3,345	6,345	4,564
Expenses recognised as bad debt	4,564	5,656	1,312
At end of period	96,067	30,271	53,763
Provision for doubtful debts	4,564	5,645	34,345

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#### Terms of loans to related parties

[Click here to enter data](#)

GROUP TERMS OF LOANS OWED BY PARENT

GROUP TERMS OF LOANS OWED BY ENTITIED WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE

GROUP TERMS OF LOANS OWED BY SIBSIDIARIES

GROUP LOANS OWED BY ASSOCIATES

TERMS OF LOANS OWED BY JOINT VENTURES

GROUP LOANS OWED BY KM

GROUP OWED BY OTHER RELATED

## ROI FRS 102 Test

trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Joint ventures	Key management	Other related parties
	€	€	€
<b>2024</b>			
At start of period	34,534	4,645	32,121
Advanced	4,545	6,556	5,654
Repaid	3,434	3,535	4,456
Interest transactions	45,645	3,534	5,656
Impairment	3,345	6,345	4,564
Expenses recognised as bad debt	4,564	5,656	1,312
At end of period	96,067	30,271	53,763
Provision for doubtful debts	4,564	5,645	34,345

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#### Terms of loans to related parties

[Click here to enter data](#)

GROUP TERMS OF LOANS OWED BY PARENT

GROUP TERMS OF LOANS OWED BY ENTITIED WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE

GROUP TERMS OF LOANS OWED BY SIBSIDIARIES

GROUP LOANS OWED BY ASSOCIATES

TERMS OF LOANS OWED BY JOINT VENTURES

GROUP LOANS OWED BY KM

GROUP OWED BY OTHER RELATED

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### Loans from related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
At start of period	81,614	163,796	105,874	40,525
Advanced	4,545	4,564	2,434	4,564
Repaid	3,453	34,534	23,432	34,324
Interest transactions	54,353	4,564	2,343	45,645
Impairment	3,434	34,534	23,423	23,423
At end of period	147,399	241,992	157,506	148,481

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	Joint ventures	Key management	Other related parties
2025	€	€	€
At start of period	97,998	151,599	21,000
Advanced	345,435	546,456	7,000
Repaid	4,564	3,453	8,000
Interest transactions	3,453	54,645	9,000
Impairment	4,564	34,345	11,000
At end of period	456,014	790,498	56,000

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Loans from related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
At start of period	81,614	163,796	105,874	40,525
Advanced	4,545	4,564	2,434	4,564
Repaid	3,453	34,534	23,432	34,324
Interest transactions	54,353	4,564	2,343	45,645
Impairment	3,434	34,534	23,423	23,423
At end of period	147,399	241,992	157,506	148,481

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2025	€	€	€
At start of period	97,998	151,599	21,000
Advanced	345,435	546,456	7,000
Repaid	4,564	3,453	8,000
Interest transactions	3,453	54,645	9,000
Impairment	4,564	34,345	11,000
At end of period	456,014	790,498	56,000

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[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
<b>2024</b>				
At start of period	34,534	34,534	2,131	4,544
Advanced	4,545	45,645	12,513	23,423
Repaid	3,453	34,534	1,231	4,564
Interest transactions	4,543	45,645	23,423	3,423
Impairment	34,534	3,434	45,345	4,564
At end of period	81,609	163,792	84,643	40,518

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	Joint ventures	Key management	Other related parties
	€	€	€
<b>2024</b>			
At start of period	3,453	34,534	1,000
Advanced	34,543	4,564	2,000
Repaid	34,234	34,345	3,000
Interest transactions	23,423	54,645	4,000
Impairment	2,342	23,423	6,000
At end of period	97,995	151,511	16,000

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#### Terms of loans from related parties

[Click here to enter data](#)

GROUP TERMS OF LOANS OWED TO PARENT

GROUP DESCRIPTION OF TERMS OF LOANS WED TO ENTITIES WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE

GROUP TERMS OF LOANS OWED TO SUBSIDIARIES

GROUP DESCRIPTION OF LOANS OWED TO ASSOCIATES

LOANS OWED TO JOINT VENTURE

GROUP DESCRIPTIONS OF TERMS OF LOANS OWED TO KM

GROUP OTHER PARTIES OWED TO OTHER RELATED PARTIES

#### Company

testtest

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
<b>2024</b>				
At start of period	34,534	34,534	2,131	4,544
Advanced	4,545	45,645	12,513	23,423
Repaid	3,453	34,534	1,231	4,564
Interest transactions	4,543	45,645	23,423	3,423
Impairment	34,534	3,434	45,345	4,564
At end of period	81,609	163,792	84,643	40,518

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
	€	€	€
<b>2024</b>			
At start of period	3,453	34,534	1,000
Advanced	34,543	4,564	2,000
Repaid	34,234	34,345	3,000
Interest transactions	23,423	54,645	4,000
Impairment	2,342	23,423	6,000
At end of period	97,995	151,511	16,000

<< double-click to launch smart-table designer >>

#### Terms of loans from related parties

[Click here to enter data](#)

GROUP TERMS OF LOANS OWED TO PARENT

GROUP DESCRIPTION OF TERMS OF LOANS OWED TO ENTITIES WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE

GROUP TERMS OF LOANS OWED TO SUBSIDIARIES

GROUP DESCRIPTION OF LOANS OWED TO ASSOCIATES

LOANS OWED TO JOINT VENTURE

GROUP DESCRIPTIONS OF TERMS OF LOANS OWED TO KM

GROUP OTHER PARTIES OWED TO OTHER RELATED PARTIES

#### Company

testtest

## ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

### Key management personnel

[Click here to enter data](#)

DETAILS OF TRANSACTION WITH KM

NAME OR DESCRIPTION OF RELATED PARTY CATEGORY

Draft

## ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 31 December 2025

### Key management personnel

[Click here to enter data](#)

DETAILS OF TRANSACTION WITH KM

NAME OR DESCRIPTION OF RELATED PARTY CATEGORY

Draft

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### Key management compensation

[Click here to enter data](#)

	<b>2024</b> €	<b>2023</b> €
Salaries and other short term employee benefits	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
	<u>116,414</u>	<u>64,222</u>

##### Loans, transactions and guarantees

[Click here to enter data](#)

During the year the aggregate of the amounts outstanding under all arrangements is €32,342 (2024 - €4,324), which represents 234,324% (2024 - €324,234%) of the company net assets.

##### Transactions with directors

[Click here to enter data](#)

**2025**

	<b>At 1 July</b> <b>2024</b> €	<b>Advances to</b> <b>director</b> €	<b>Repayments</b> <b>by director</b> €	<b>Other</b> <b>payments</b> <b>made to</b> <b>company by</b> <b>director</b> €	<b>At 30 June</b> <b>2025</b> €
<b>CHARIMAN TEST</b>					
TRANSACTION	<u>53,100</u>	<u>34,345</u>	<u>45,345</u>	<u>34,534</u>	<u>167,324</u>

The total above at the year end represents 9770% of the group net assets.

The maximum amount outstanding during the year from the arrangements with the director was €434,990.  
testtest.

OTHER DETAILS AS MAIN CONDITIONS.

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Key management compensation

[Click here to enter data](#)

	2025 €	2024 €
Salaries and other short term employee benefits	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
	<u>116,414</u>	<u>64,222</u>

##### Loans, transactions and guarantees

[Click here to enter data](#)

During the year the aggregate of the amounts outstanding under all arrangements is €32,342 (2024 - €4,324), which represents 234,324% (2024 - €324,234%) of the company net assets.

##### Transactions with directors

[Click here to enter data](#)

	At 1 January 2025 €	Advances to director €	Repayments by director €	Other payments made to company by director €	At 31 December 2025 €
CHARIMAN TEST TRANSACTION	<u>53,100</u>	<u>34,345</u>	<u>45,345</u>	<u>34,534</u>	<u>167,324</u>

The total above at the year end represents 9770% of the group net assets.

The maximum amount outstanding during the year from the arrangements with the director was €434,990.  
testtest.

OTHER DETAILS AS MAIN CONDITIONS.

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

2024

	At 1 July 2023 €	Advances to director €	Repayments by director €	Other payments made to company by director €	At 30 June 2024 €
<b>CHARIMAN TEST</b>					
TRANSACTION	34,534	56,544	35,345	34,534	160,957

The total above at the year end represents 880% of the group net assets.

The maximum amount outstanding during the year from the arrangements with the director was €564,660.

#### Transactions with officers

[Click here to enter data](#)

2025

	At 1 July 2024 €	Advances to officers €	Repayments by officer €	Other payments made to company by officer €	At 30 June 2025 €
<b>MR ABC</b>					
SALES	53,453	65,674	4,534	56,756	34,535

The total above at the year end represents 90% of the group net assets.

The maximum amount outstanding during the year from the arrangements with the officer was €34,543.

testtest.

OTHER DETAILS TEST AND INTEREST RATE.

[Click here to enter data](#)

2024

	At 1 July 2023 €	Advances to officers €	Repayments by officer €	Other payments made to company by officer €	At 30 June 2024 €
<b>MR ABC</b>					
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 year from the arrangements with the officer was €65,645.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

2024

	At 1 January 2024 €	Advances to director €	Repayments by director €	Other payments made to company by director €	At 31 December 2024 €
<b>CHARIMAN TEST</b>					
TRANSACTION	34,534	56,544	35,345	34,534	160,957

The total above at the year end represents 880% of the group net assets.

The maximum amount outstanding during the year from the arrangements with the director was €564,660.

#### Transactions with officers

[Click here to enter data](#)

2025

	At 1 January 2025 €	Advances to officers €	Repayments by officer €	Other payments made to company by officer €	At 31 December 2025 €
<b>MR ABC</b>					
SALES	53,453	65,674	4,534	56,756	34,535

The total above at the year end represents 90% of the group net assets.

The maximum amount outstanding during the year from the arrangements with the officer was €34,543.

testtest.

OTHER DETAILS TEST AND INTEREST RATE.

[Click here to enter data](#)

2024

	At 1 January 2024 €	Advances to officers €	Repayments by officer €	Other payments made to company by officer €	At 31 December 2024 €
<b>MR ABC</b>					
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 year from the arrangements with the officer was €65,645.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Directors' guarantees

[Click here to enter data](#)

During the year the company entered into the following guarantee on behalf of the directors:

##### KEY MANAGEMENT

SPECIFIC GUARANTEE on behalf of SECRETARY TEST. The maximum liability that may be incurred by the company is €55,465 (2024 - €4,365). In fulfilling the guarantee the amount paid and liability incurred amounted to €34,534 (2024 - €34,534). €34,545 was repaid during the year (2024 - €3,454).

##### Dividends paid to directors

[Click here to enter data](#)

	2024 €	2023 €
<b>CHIEF</b>		
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 DESCRIPTION OF RELATED PARTY CATEGORY

DESCRIPTION OF NATURE OF TRANSACTIONS WITH RELATED 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

FREE TEXT COMMENTS - PARENT

##### Summary of transactions with entities with joint control or significant interest

[Click here to enter data](#)

##### TRANSACTION WITH ENTITIES WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE

##### NAME OR DESCRIPTION OF RELATED PARTY CATEGORY

DESCRIPTION OF NATURE OF TRANSACTION WITH RELATED PARTY

DESCRIPTIONS OF T&Cs, INCLUDING GUARANTEES OR COLLETERAL, RELATING TO OUTSTANDING BALANCE

FREE TEXT COMMENTS

TRANSACTION WITH ENTITIES WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Directors' guarantees

[Click here to enter data](#)

During the year the company entered into the following guarantee on behalf of the directors:

##### KEY MANAGEMENT

SPECIFIC GUARANTEE on behalf of SECRETARY TEST. The maximum liability that may be incurred by the company is €55,465 (2024 - €4,365). In fulfilling the guarantee the amount paid and liability incurred amounted to €34,534 (2024 - €34,534). €34,545 was repaid during the year (2024 - €3,454).

##### Dividends paid to directors

[Click here to enter data](#)

	2025 €	2024 €
<b>CHIEF</b>		
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 DESCRIPTION OF RELATED PARTY CATEGORY

DESCRIPTION OF NATURE OF TRANSACTIONS WITH RELATED 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

FREE TEXT COMMENTS - PARENT

##### Summary of transactions with entities with joint control or significant interest

[Click here to enter data](#)

##### TRANSACTION WITH ENTITIES WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE

##### NAME OR DESCRIPTION OF RELATED PARTY CATEGORY

DESCRIPTION OF NATURE OF TRANSACTION WITH RELATED PARTY

DESCRIPTIONS OF T&Cs, INCLUDING GUARANTEES OR COLLETERAL, RELATING TO OUTSTANDING BALANCE

FREE TEXT COMMENTS

TRANSACTION WITH ENTITIES WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Summary of transactions with entities with joint 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**

DESCRIPTION OF NATURE OF TRANSACTION WITH RELATED PARTY - SUBSIDIARY

DESCRIPTION OF TERMS AND CONDITIONS, INCLUDING GUARANTEES OR COLLETERAL TO OUTSTANDING BALANCE

PARTICIPATIONS IN A DEFINED BENEFIT SCHEME THAT SHARES RISKS BETWEEN GROUP ENTITIES

SUBSIDIARY

##### Summary of transactions with subsidiaries

[Click here to enter data](#)

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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 RELATED PARTY

DESCRIPTION OF T&Cs, INCLUDING GUARANTEES

FREE TRANSACTIONS WITH ASSOCIATES

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Summary of transactions with entities with joint 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**

DESCRIPTION OF NATURE OF TRANSACTION WITH RELATED PARTY - SUBSIDIARY

DESCRIPTION OF TERMS AND CONDITIONS, INCLUDING GUARANTEES OR COLLETERAL TO OUTSTANDING BALANCE

PARTICIPATIONS IN A DEFINED BENEFIT SCHEME THAT 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 RELATED PARTY

DESCRIPTION OF T&Cs, INCLUDING GUARANTEES

FREE TRANSACTIONS WITH ASSOCIATES

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### Summary of transactions with associates

[Click here to enter data](#)

*test*

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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 TRANSACTIONS WITH RELATED PARTY - JOINT VENTURE

DESCRIPTION OF T&Cs AND CONDITIONS, INCLUDING GUARANTEES OR COLLETERAL,

RELATING TO OUTSTANDING BALANCE

JOINT VENTURE FREE TEXT

##### Summary of transactions with joint ventures

[Click here to enter data](#)

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##### Summary of transactions with other related parties

[Click here to enter data](#)

###### **TRANSACTIONS WITH OTHER RELATED PARTIES**

###### **NAME AND DESCRIPTION**

DESCRIPTION OF NATURE OF TRANSACTION WITH RELATED PARTY

OTHER RELATED PARTIES

DESCRIPTION OF TERMS AND CONDITION , INCLUDING GUARANTEES OR COLLETERAL,

RELATING TO OUTSTANDING BALANCE

OTHER RELATED PARTIES FREE TEXT

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Summary of transactions with associates

[Click here to enter data](#)

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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 TRANSACTIONS WITH RELATED PARTY - JOINT VENTURE

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 parties

[Click here to enter data](#)

###### **TRANSACTIONS WITH OTHER RELATED PARTIES**

###### **NAME AND DESCRIPTON**

DESCRIPTION OF NATURE OF TRANSACTION WITH RELATED PARTY

OTHER RELATED PARTIES

DESCRIPTION OF TERMS AND CONDITION , INCLUDING GUARANTEES OR COLLETERAL,

RELATING TO OUTSTANDING BALANCE

OTHER RELATED PARTIES FREE TEXT

**ROI FRS 102 Test**

**trading as FRS102**

**Notes to the Financial Statements for the Financial Year Ended 30 June 2025**

**Summary of transactions with other related parties**

[Click here to enter data](#)

*test*

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Draft

## ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 31 December 2025

Summary of transactions with other related parties

[Click here to enter data](#)

*test*

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Draft

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

#### Income and receivables from related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
Sale of goods	54,645	645,645	4,564	3,345
Receipt of services	45,456	56,756	3,453	4,554
Sale of property or other assets	3,434	4,564	4,564	3,234
Leases	34,345	5,675	3,453	4,534
Transfers of research and development	3,453	3,453	35,434	23,423
Transfers under licence agreements	45,645	5,675	4,564	23,234
Transfers under finance arrangements (including loans and equity contributions)	5,345	3,453	3,453	23,423
Settlement of liabilities	5,645	5,756	3,453	3,453
	197,968	730,977	62,938	89,200
Expenses recognised as bad debt	3,453	34,534	4,564	23,423
Amounts receivable from related party	4,564	45,645	3,453	34,543
Provision for doubtful debts	3,453	34,534	3,453	23,423

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2025	€	€	€
Sale of goods	3,234	435,345	6,543
Receipt of services	4,534	45,645	3,453
Sale of property or other assets	2,342	3,453	5,464
Leases	45,543	54,645	3,453
Transfers of research and development	2,342	34,534	4,564
Transfers under licence agreements	4,564	5,654	34,534
Transfers under finance arrangements (including loans and equity contributions)	23,423	34,534	4,564
Settlement of liabilities	45,654	34,534	34,534
	131,636	648,344	97,109
Expenses recognised as bad debt	2,342	45,645	4,564
Amounts receivable from related party	23,423	43,534	34,534
Provision for doubtful debts	23,423	45,654	3,345

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Income and receivables from related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
Sale of goods	54,645	645,645	4,564	3,345
Receipt of services	45,456	56,756	3,453	4,554
Sale of property or other assets	3,434	4,564	4,564	3,234
Leases	34,345	5,675	3,453	4,534
Transfers of research and development	3,453	3,453	35,434	23,423
Transfers under licence agreements	45,645	5,675	4,564	23,234
Transfers under finance arrangements (including loans and equity contributions)	5,345	3,453	3,453	23,423
Settlement of liabilities	5,645	5,756	3,453	3,453
	197,968	730,977	62,938	89,200
Expenses recognised as bad debt	3,453	34,534	4,564	23,423
Amounts receivable from related party	4,564	45,645	3,453	34,543
Provision for doubtful debts	3,453	34,534	3,453	23,423

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2025	€	€	€
Sale of goods	3,234	435,345	6,543
Receipt of services	4,534	45,645	3,453
Sale of property or other assets	2,342	3,453	5,464
Leases	45,543	54,645	3,453
Transfers of research and development	2,342	34,534	4,564
Transfers under licence agreements	4,564	5,654	34,534
Transfers under finance arrangements (including loans and equity contributions)	23,423	34,534	4,564
Settlement of liabilities	45,654	34,534	34,534
	131,636	648,344	97,109
Expenses recognised as bad debt	2,342	45,645	4,564
Amounts receivable from related party	23,423	43,534	34,534
Provision for doubtful debts	23,423	45,654	3,345

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2024	€	€	€	€
Sale of goods	45,645	34,534	3,453	2,342
Receipt of services	34,534	5,464	45,645	3,453
Sale of property or other assets	3,453	4,564	3,453	2,342
Leases	45,645	3,453	3,453	3,453
Transfers of research and development	34,534	5,765	3,453	2,342
Transfers under licence agreements	45,645	3,453	3,453	3,453
Transfers under finance arrangements (including loans and equity contributions)	3,453	56,756	3,453	2,323
Settlement of liabilities	45,645	3,453	3,453	23,423
	<u>258,554</u>	<u>117,442</u>	<u>69,816</u>	<u>43,131</u>
Expenses recognised as bad debt	<u>34,534</u>	<u>56,653</u>	<u>3,453</u>	<u>3,443</u>
Amounts receivable from related party	<u>5,654</u>	<u>34,534</u>	<u>3,453</u>	<u>3,454</u>
Provision for doubtful debts	<u>34,534</u>	<u>4,564</u>	<u>3,453</u>	<u>2,323</u>

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2024	€	€	€
Sale of goods	23,423	35,434	45,645
Receipt of services	45,645	45,645	34,534
Sale of property or other assets	45,645	34,534	3,453
Leases	23,423	5,645	45,645
Transfers of research and development	23,423	345,344	3,334
Transfers under licence agreements	2,342	56,564	45,645
Transfers under finance arrangements (including loans and equity contributions)	54,645	34,534	3,453
Settlement of liabilities	2,342	5,645	4,564
	<u>220,888</u>	<u>563,345</u>	<u>186,273</u>
Expenses recognised as bad debt	<u>5,454</u>	<u>34,534</u>	<u>4,534</u>
Amounts receivable from related party	<u>34,534</u>	<u>56,456</u>	<u>4,545</u>
Provision for doubtful debts	<u>4,564</u>	<u>3,534</u>	<u>34,534</u>

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## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2024	€	€	€	€
Sale of goods	45,645	34,534	3,453	2,342
Receipt of services	34,534	5,464	45,645	3,453
Sale of property or other assets	3,453	4,564	3,453	2,342
Leases	45,645	3,453	3,453	3,453
Transfers of research and development	34,534	5,765	3,453	2,342
Transfers under licence agreements	45,645	3,453	3,453	3,453
Transfers under finance arrangements (including loans and equity contributions)	3,453	56,756	3,453	2,323
Settlement of liabilities	45,645	3,453	3,453	23,423
	258,554	117,442	69,816	43,131
Expenses recognised as bad debt	34,534	56,653	3,453	3,443
Amounts receivable from related party	5,654	34,534	3,453	3,454
Provision for doubtful debts	34,534	4,564	3,453	2,323

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2024	€	€	€
Sale of goods	23,423	35,434	45,645
Receipt of services	45,645	45,645	34,534
Sale of property or other assets	45,645	34,534	3,453
Leases	23,423	5,645	45,645
Transfers of research and development	23,423	345,344	3,334
Transfers under licence agreements	2,342	56,564	45,645
Transfers under finance arrangements (including loans and equity contributions)	54,645	34,534	3,453
Settlement of liabilities	2,342	5,645	4,564
	220,888	563,345	186,273
Expenses recognised as bad debt	5,454	34,534	4,534
Amounts receivable from related party	34,534	56,456	4,545
Provision for doubtful debts	4,564	3,534	34,534

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Expenditure with and payables to related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
Purchase of goods	3,423	34,534	4,534	3,434
Rendering of services	45,645	4,564	3,453	3,453
Purchase of property or other assets	3,453	5,345	4,564	2,323
Leases	45,645	45,645	3,434	32,423
Transfers of research and development	34,342	3,453	45,645	2,423
Transfers under licence agreements	34,534	4,564	3,453	5,454
Transfers under finance arrangements (including loans and equity contributions)	45,645	34,534	4,563	2,342
Settlement of liabilities	3,434	4,564	43,434	3,453
	216,121	137,203	113,080	55,305
Amounts payable to related party	45,645	3,534	34,534	2,323

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2025	€	€	€
Purchase of goods	3,423	6,755	33,453
Rendering of services	45,645	4,345	45,645
Purchase of property or other assets	2,342	54,354	34,534
Leases	45,645	5,665	4,565
Transfers of research and development	2,343	34,534	3,434
Transfers under licence agreements	4,564	5,654	4,545
Transfers under finance arrangements (including loans and equity contributions)	2,342	11,231	34,534
Settlement of liabilities	5,464	34,534	45,645
	111,768	157,072	206,355
Amounts payable to related party	23,423	43,534	34,353

<< double-click to launch smart-table designer >>

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

#### Expenditure with and payables to related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
Purchase of goods	3,423	34,534	4,534	3,434
Rendering of services	45,645	4,564	3,453	3,453
Purchase of property or other assets	3,453	5,345	4,564	2,323
Leases	45,645	45,645	3,434	32,423
Transfers of research and development	34,342	3,453	45,645	2,423
Transfers under licence agreements	34,534	4,564	3,453	5,454
Transfers under finance arrangements (including loans and equity contributions)	45,645	34,534	4,563	2,342
Settlement of liabilities	3,434	4,564	43,434	3,453
	216,121	137,203	113,080	55,305
Amounts payable to related party	45,645	3,534	34,534	2,323

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2025	€	€	€
Purchase of goods	3,423	6,755	33,453
Rendering of services	45,645	4,345	45,645
Purchase of property or other assets	2,342	54,354	34,534
Leases	45,645	5,665	4,565
Transfers of research and development	2,343	34,534	3,434
Transfers under licence agreements	4,564	5,654	4,545
Transfers under finance arrangements (including loans and equity contributions)	2,342	11,231	34,534
Settlement of liabilities	5,464	34,534	45,645
	111,768	157,072	206,355
Amounts payable to related party	23,423	43,534	34,353

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2024	€	€	€	€
Purchase of goods	23,423	35,434	2,342	2,342
Rendering of services	45,645	4,564	34,534	34,534
Purchase of property or other assets	3,345	3,453	5,465	2,342
Leases	3,345	4,564	3,434	4,353
Transfers of research and development	45,645	3,453	2,342	2,342
Transfers under licence agreements	3,423	4,564	4,545	2,342
Transfers under finance arrangements (including loans and equity contributions)	4,545	45,645	4,564	43,534
Settlement of liabilities	2,342	3,453	3,453	45,453
	<u>131,713</u>	<u>105,130</u>	<u>60,679</u>	<u>137,242</u>
Amounts payable to related party	<u>2,342</u>	<u>34,534</u>	<u>2,342</u>	<u>2,432</u>

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2024	€	€	€
Purchase of goods	234,234	34,534	6,456
Rendering of services	4,545	66,545	35,345
Purchase of property or other assets	2,343	3,434	4,545
Leases	4,545	56,756	3,434
Transfers of research and development	3,424	4,534	45,645
Transfers under licence agreements	2,323	5,656	34,534
Transfers under finance arrangements (including loans and equity contributions)	4,645	56,756	45,645
Settlement of liabilities	3,234	34,534	3,434
	<u>259,293</u>	<u>262,749</u>	<u>179,038</u>
Amounts payable to related party	<u>334,534</u>	<u>3,434</u>	<u>4,545</u>

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2024	€	€	€	€
Purchase of goods	23,423	35,434	2,342	2,342
Rendering of services	45,645	4,564	34,534	34,534
Purchase of property or other assets	3,345	3,453	5,465	2,342
Leases	3,345	4,564	3,434	4,353
Transfers of research and development	45,645	3,453	2,342	2,342
Transfers under licence agreements	3,423	4,564	4,545	2,342
Transfers under finance arrangements (including loans and equity contributions)	4,545	45,645	4,564	43,534
Settlement of liabilities	2,342	3,453	3,453	45,453
	<u>131,713</u>	<u>105,130</u>	<u>60,679</u>	<u>137,242</u>
Amounts payable to related party	<u>2,342</u>	<u>34,534</u>	<u>2,342</u>	<u>2,432</u>

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2024	€	€	€
Purchase of goods	234,234	34,534	6,456
Rendering of services	4,545	66,545	35,345
Purchase of property or other assets	2,343	3,434	4,545
Leases	4,545	56,756	3,434
Transfers of research and development	3,424	4,534	45,645
Transfers under licence agreements	2,323	5,656	34,534
Transfers under finance arrangements (including loans and equity contributions)	4,645	56,756	45,645
Settlement of liabilities	3,234	34,534	3,434
	<u>259,293</u>	<u>262,749</u>	<u>179,038</u>
Amounts payable to related party	<u>334,534</u>	<u>3,434</u>	<u>4,545</u>

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Loans to related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
At start of period	130,062	158,379	164,724	123,935
Advanced	5,645	34,534	3,453	23,423
Repaid	3,453	4,545	2,342	234,234
Interest transactions	56,456	3,453	5,354	34,534
Impairment	3,453	4,564	4,534	3,454
Expenses recognised as bad debt	4,564	63,763	4,534	23,423
At end of period	203,633	269,238	184,941	443,003
Provision for doubtful debts	45,633	3,453	43,534	23,423

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2025	€	€	€
At start of period	178,468	1,081,925	199,461
Advanced	4,545	2,342	45,645
Repaid	234,234	5,645	3,434
Interest transactions	45,645	3,423	45,645
Impairment	335,345	3,223	3,434
Expenses recognised as bad debt	3,453	23,432	4,545
At end of period	801,690	1,119,990	302,164
Provision for doubtful debts	3,453	5,434	45,645

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Loans to related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
At start of period	130,062	158,379	164,724	123,935
Advanced	5,645	34,534	3,453	23,423
Repaid	3,453	4,545	2,342	234,234
Interest transactions	56,456	3,453	5,354	34,534
Impairment	3,453	4,564	4,534	3,454
Expenses recognised as bad debt	4,564	63,763	4,534	23,423
At end of period	203,633	269,238	184,941	443,003
Provision for doubtful debts	45,633	3,453	43,534	23,423

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2025	€	€	€
At start of period	178,468	1,081,925	199,461
Advanced	4,545	2,342	45,645
Repaid	234,234	5,645	3,434
Interest transactions	45,645	3,423	45,645
Impairment	335,345	3,223	3,434
Expenses recognised as bad debt	3,453	23,432	4,545
At end of period	801,690	1,119,990	302,164
Provision for doubtful debts	3,453	5,434	45,645

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[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
<b>2024</b>				
At start of period	34,534	4,564	4,534	34,543
Advanced	5,464	34,534	34,534	4,545
Repaid	3,423	4,554	56,456	32,423
Interest transactions	45,645	34,534	23,423	4,353
Impairment	6,456	45,654	3,434	4,534
Expenses recognised as bad debt	34,534	34,534	42,342	43,534
At end of period	130,056	158,374	164,723	123,932
Provision for doubtful debts	3,453	3,453	343,245	34,534

<< double-click to launch smart-table designer >>

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
<b>2024</b>				
At start of period	34,534	4,564	4,534	34,543
Advanced	5,464	34,534	34,534	4,545
Repaid	3,423	4,554	56,456	32,423
Interest transactions	45,645	34,534	23,423	4,353
Impairment	6,456	45,654	3,434	4,534
Expenses recognised as bad debt	34,534	34,534	42,342	43,534
At end of period	130,056	158,374	164,723	123,932
Provision for doubtful debts	3,453	3,453	343,245	34,534

<< double-click to launch smart-table designer >>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Joint ventures	Key management	Other related parties
	€	€	€
<b>2024</b>			
At start of period	4,545	23,423	45,645
Advanced	45,645	45,452	34,534
Repaid	33,534	2,342	45,645
Interest transactions	45,645	4,234	34,534
Impairment	3,453	454,564	4,564
Expenses recognised as bad debt	45,645	546,456	34,534
At end of period	178,467	1,076,471	199,456
Provision for doubtful debts	3,453	23,423	4,534

<< double-click to launch smart-table designer >>

#### Terms of loans to related parties

[Click here to enter data](#)

DESCRIPTIONS OF TERMS OF LOANS OWED BY PARENT

DESCRIPTION OF TERMS OF LOANS OWED BY ENTITIES WITH JOINT CONTROLL OR SIGNIFICANT INFLUENCE

DESCRIPTION OF TERMS OF LOANS OWED BY SUBSIDIARY

DESCRIPTION OF TERMS OF LOANS OWED BY ASSOCIATES

DESCRIPTION OF TERMS OF LOAN OWED BY JOINT VENTURE

LOAN RELATIONSHIPS - COMPANY

DESCRIPTION OF TERMS OF LOANS OWED BY KEY MANAGEMENT

DESCRIPTION OF TERMS OF LOANS OWED BY OTHER RELATED PARTIES

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Joint ventures	Key management	Other related parties
2024	€	€	€
At start of period	4,545	23,423	45,645
Advanced	45,645	45,452	34,534
Repaid	33,534	2,342	45,645
Interest transactions	45,645	4,234	34,534
Impairment	3,453	454,564	4,564
Expenses recognised as bad debt	45,645	546,456	34,534
At end of period	178,467	1,076,471	199,456
Provision for doubtful debts	3,453	23,423	4,534

<< double-click to launch smart-table designer >>

#### Terms of loans to related parties

[Click here to enter data](#)

DESCRIPTIONS OF TERMS OF LOANS OWED BY PARENT

DESCRIPTION OF TERMS OF LOANS OWED BY ENTITIES WITH JOINT CONTROLL OR SIGNIFICANT INFLUENCE

DESCRIPTION OF TERMS OF LOANS OWED BY SUBSIDIARY

DESCRIPTION OF TERMS OF LOANS OWED BY ASSOCIATES

DESCRIPTION OF TERMS OF LOAN OWED BY JOINT VENTURE

LOAN RELATIONSHIPS - COMPANY

DESCRIPTION OF TERMS OF LOANS OWED BY KEY MANAGEMENT

DESCRIPTION OF TERMS OF LOANS OWED BY OTHER RELATED PARTIES

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### Loans from related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
At start of period	183,298	154,586	14,000	91,630
Advanced	4,564	3,453	23,423	3,453
Repaid	3,434	4,564	3,443	3,434
Interest transactions	4,564	3,434	2,324	45,546
Impairment	34,534	5,645	3,453	34,534
At end of period	<u>230,394</u>	<u>171,682</u>	<u>46,643</u>	<u>178,597</u>

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2025	€	€	€
At start of period	50,408	80,465	91,655
Advanced	45,645	45,544	45,645
Repaid	3,234	23,423	34,534
Interest transactions	45,645	45,435	4,564
Impairment	334,543	23,423	345,345
At end of period	<u>479,475</u>	<u>218,290</u>	<u>521,743</u>

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Loans from related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
2025	€	€	€	€
At start of period	183,298	154,586	14,000	91,630
Advanced	4,564	3,453	23,423	3,453
Repaid	3,434	4,564	3,443	3,434
Interest transactions	4,564	3,434	2,324	45,546
Impairment	34,534	5,645	3,453	34,534
At end of period	230,394	171,682	46,643	178,597

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
2025	€	€	€
At start of period	50,408	80,465	91,655
Advanced	45,645	45,544	45,645
Repaid	3,234	23,423	34,534
Interest transactions	45,645	45,435	4,564
Impairment	334,543	23,423	345,345
At end of period	479,475	218,290	521,743

<< double-click to launch smart-table designer >>

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
<b>2024</b>				
At start of period	23,423	45,645	2,323	4,554
Advanced	45,645	34,534	3,453	3,434
Repaid	23,423	4,564	2,342	45,645
Interest transactions	34,345	64,376	3,453	3,443
Impairment	56,456	5,464	2,342	34,534
At end of period	183,292	154,583	13,913	91,610

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
	€	€	€
<b>2024</b>			
At start of period	3,345	23,423	34,534
Advanced	4,545	4,545	45,645
Repaid	34,534	5,646	3,453
Interest transactions	4,545	23,423	4,545
Impairment	3,434	23,423	3,434
At end of period	50,403	80,460	91,611

<< double-click to launch smart-table designer >>

#### 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 THE ENTITIES WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE

DESCRIPTION OF TERMS AND LOANS OWED TO SUBSIDIARIES

DESCRIPTION OF LOANS OWED TO ASSOCIATES

DESCRIPTION OF TERMS OF LOANS OWED TO JOINT VENTURE

DESCRIPTON OF TERMS OF LOANS OWED TO KEY MANAGEMENT

DESCRIPTION OF TERMS OF LOANS OWED TO OTHER RELATED PARTIES

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
<b>2024</b>				
At start of period	23,423	45,645	2,323	4,554
Advanced	45,645	34,534	3,453	3,434
Repaid	23,423	4,564	2,342	45,645
Interest transactions	34,345	64,376	3,453	3,443
Impairment	56,456	5,464	2,342	34,534
At end of period	183,292	154,583	13,913	91,610

<< double-click to launch smart-table designer >>

	Joint ventures	Key management	Other related parties
	€	€	€
<b>2024</b>			
At start of period	3,345	23,423	34,534
Advanced	4,545	4,545	45,645
Repaid	34,534	5,646	3,453
Interest transactions	4,545	23,423	4,545
Impairment	3,434	23,423	3,434
At end of period	50,403	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

DESCRIPTION OF TERMS OF LOANS OWED TO THE ENTITIES WITH JOINT CONTROL OR SIGNIFICANT INFLUENCE

DESCRIPTION OF TERMS AND LOANS OWED TO SUBSIDIARIES

DESCRIPTION OF LOANS OWED TO ASSOCIATES

DESCRIPTION OF TERMS OF LOANS OWED TO JOINT VENTURE

DESCRIPTON OF TERMS OF LOANS OWED TO KEY MANAGEMENT

DESCRIPTION OF TERMS OF LOANS OWED TO OTHER RELATED PARTIES

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### 45 Financial instruments

###### Group

###### Categorisation of financial instruments

[Click here to enter data](#)

	2024 €	2023 €
Financial assets measured at fair value through profit or loss	34,543	23,423
Financial liabilities measured at fair value through profit or loss	23,423	3,432
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	23,432

###### Financial assets measured at fair value

[Click here to enter data](#)

###### GROUP FINANCIAL ASSET MEASURED AT FAIR VALUE

###### BASIS FOR DETERMINING FAIR VALUE

###### ASSUMPTIONS APPLIED

The fair value is €23,423 (2024 - €4,234) and the change in value included in profit or loss is €23,423 (2024 - €1,213).

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 €6,556 (2024 - €324,324).

[Click here to enter data](#)

###### Financial liabilities measured at fair value

[Click here to enter data](#)

###### GROUP FINANCIAL LIABILITY MEASURED AT FAIR VALUE

###### BASIS FOR DETERMINING FAIR VALUE

###### ASSUMPTIONS APPLIED IN DETERMINING FAIR VALUE

The fair value is €4,544 (2024 - €23,423) and the change in value included in profit or loss is €2,342 (2024 - €2,323).

The carrying amount of financial liabilities for which fair value has not been disclosed, as a reliable measure of fair value is no longer available, was €234,234 (2024 - €423,423).

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 45 Financial instruments

###### Group

###### Categorisation of financial instruments

[Click here to enter data](#)

	2025 €	2024 €
Financial assets measured at fair value through profit or loss	34,543	23,423
Financial liabilities measured at fair value through profit or loss	23,423	3,432
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	23,432

###### Financial assets measured at fair value

[Click here to enter data](#)

###### GROUP FINANCIAL ASSET MEASURED AT FAIR VALUE

###### BASIS FOR DETERMINING FAIR VALUE

###### ASSUMPTIONS APPLIED

The fair value is €23,423 (2024 - €4,234) and the change in value included in profit or loss is €23,423 (2024 - €1,213).

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 €6,556 (2024 - €324,324).

[Click here to enter data](#)

###### Financial liabilities measured at fair value

[Click here to enter data](#)

###### GROUP FINANCIAL LIABILITY MEASURED AT FAIR VALUE

###### BASIS FOR DETERMINING FAIR VALUE

###### ASSUMPTIONS APPLIED IN DETERMINING FAIR VALUE

The fair value is €4,544 (2024 - €23,423) and the change in value included in profit or loss is €2,342 (2024 - €2,323).

The carrying amount of financial liabilities for which fair value has not been disclosed, as a reliable measure of fair value is no longer available, was €234,234 (2024 - €423,423).

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### Transfers that do not qualify for derecognition

[Click here to enter data](#)

>Financial instruments at fair value

Nature of FS

Risks and rewards of ownership to which the entity remains exposed

The carrying amount of assets that the group continues to recognise is €1,500 (2024 - €1,600). The carrying amount of associated liabilities that the group continues to recognise is €1,770 (2024 - €1,600).

##### 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 (2024 - €3,545).

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

The carrying amount of the related loans payable at **30 June 2025** is €4,564 (2024 - €3,453).

DETAILS OF REMEDY OR RENEGOTIATION

##### Items of income, expense, gains or losses

[Click here to enter data](#)

	Income €	Expense €	Net gains €	Net losses €
<b>2025</b>				
Financial assets measured at fair value through profit or loss	67,645	43,453	43,534	34,534
Financial liabilities measured at fair value through profit or loss	5,664	4,345	3,434	45,645
Financial liabilities measured at fair value through profit or loss that are not held as part of a trading portfolio and are not derivatives	3,453	3,434	45,645	4,553
Financial assets measured at amortised cost	5,645	34,534	34,534	34,534
Financial liabilities measured at amortised cost	34,534	54,645	3,434	45,654
	<u>116,941</u>	<u>140,411</u>	<u>130,581</u>	<u>164,920</u>

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Transfers that do not qualify for derecognition

[Click here to enter data](#)

>Financial instruments at fair value

Nature of FS

Risks and rewards of ownership to which the entity remains exposed

The carrying amount of assets that the group continues to recognise is €1,500 (2024 - €1,600). The carrying amount of associated liabilities that the group continues to recognise is €1,770 (2024 - €1,600).

##### 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 (2024 - €3,545).

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

The carrying amount of the related loans payable at 31 December 2025 is €4,564 (2024 - €3,453).

DETAILS OF REMEDY OR RENEGOTIATION

##### Items of income, expense, gains or losses

[Click here to enter data](#)

	Income €	Expense €	Net gains €	Net losses €
<b>2025</b>				
Financial assets measured at fair value through profit or loss	67,645	43,453	43,534	34,534
Financial liabilities measured at fair value through profit or loss	5,664	4,345	3,434	45,645
Financial liabilities measured at fair value through profit or loss that are not held as part of a trading portfolio and are not derivatives	3,453	3,434	45,645	4,553
Financial assets measured at amortised cost	5,645	34,534	34,534	34,534
Financial liabilities measured at amortised cost	34,534	54,645	3,434	45,654
	<u>116,941</u>	<u>140,411</u>	<u>130,581</u>	<u>164,920</u>

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

	Income €	Expense €	Net gains €	Net losses €
<b>2024</b>				
Financial assets measured at fair value through profit or loss	2,323	3,234	23,234	45,645
Financial liabilities measured at fair value through profit or loss	34,534	3,453	4,545	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	45,345	54,645
Financial assets measured at amortised cost	3,453	45,345	4,534	3,434
Financial liabilities measured at amortised cost	2,342	2,342	2,342	45,645
	<u>77,186</u>	<u>56,716</u>	<u>80,000</u>	<u>152,803</u>

The total interest income for financial assets not measured at fair value through profit or loss is €23,423 (2024 - €324,456). The total interest expense for financial liabilities not measured at fair value through profit or loss is €54,464 (2024 - €45,334).

#### Impairment

[Click here to enter data](#)

#### GROUP IMPAIRMENT

The amount of the impairment loss during the year is €5,345 (2024 - €345,456).

The total amount of impairment loss during the year is €10,000 (2024 - €2,000)

[Click here to enter data](#)

#### Financial instruments at fair value through profit or loss that are not held as part of a trading portfolio and not derivatives

[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 (2024 - €4,534).

The amount of change cumulatively in the fair value of the financial instrument that is attributable to changes in the credit risk of that instrument is €3,434 (2024 - €4,543).

#### METHOD USED TO ESTABLISH AMOUNT OF CHANGE

#### EXPLAINATIONS 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 the obligation is €5,464 (2024 - €5,445).

#### EXISTENCE OF MULTIPLE FEATURES

The difference between fair value at initial recognition and the amount that would be determined at that date using a valuation technique, and the amount recognised in profit or loss is €3,445 (2024 - €6,778).

#### Credit risk

[Click here to enter data](#)

455AAA

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Income €	Expense €	Net gains €	Net losses €
<b>2024</b>				
Financial assets measured at fair value through profit or loss	2,323	3,234	23,234	45,645
Financial liabilities measured at fair value through profit or loss	34,534	3,453	4,545	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	45,345	54,645
Financial assets measured at amortised cost	3,453	45,345	4,534	3,434
Financial liabilities measured at amortised cost	2,342	2,342	2,342	45,645
	<u>77,186</u>	<u>56,716</u>	<u>80,000</u>	<u>152,803</u>

The total interest income for financial assets not measured at fair value through profit or loss is €23,423 (2024 - €324,456). The total interest expense for financial liabilities not measured at fair value through profit or loss is €54,464 (2024 - €45,334).

#### Impairment

[Click here to enter data](#)

#### GROUP IMPAIRMENT

The amount of the impairment loss during the year is €5,345 (2024 - €345,456).

The total amount of impairment loss during the year is €10,000 (2024 - €2,000)

[Click here to enter data](#)

#### Financial instruments at fair value through profit or loss that are not held as part of a trading portfolio and not derivatives

[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 (2024 - €4,534).

The amount of change cumulatively in the fair value of the financial instrument that is attributable to changes in the credit risk of that instrument is €3,434 (2024 - €4,543).

#### METHOD USED TO ESTABLISH AMOUNT OF CHANGE

#### EXPLAINATIONS 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 the obligation is €5,464 (2024 - €5,445).

#### EXISTENCE OF MULTIPLE FEATURES

The difference between fair value at initial recognition and the amount that would be determined at that date using a valuation technique, and the amount recognised in profit or loss is €3,445 (2024 - €6,778).

#### Credit risk

[Click here to enter data](#)

455AAA

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### *Liquidity risk*

[Click here to enter data](#)

4DFG45DFG54DFG54

##### *Market risk*

[Click here to enter data](#)

DGF54DGF546DGFDFGF

##### **Fair value hedges**

[Click here to enter data](#)

##### *GROUP HEDGE ACCOUNTING*

##### *DETAILS OF HEDGE*

##### *DESCRIPTION*

The fair value of the financial instruments designated as hedging instruments at 30 June 2025 is €43,345 (2024 - €33,454).

##### *NATURE OF RISK BEING HEDGED*

The amount of the change in fair value of the hedging instrument recognised in profit or loss for the period is €23,432 (2024 - €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 (2024 - €5,454).

##### *FAIR VALUE HEDGES, INSTRUMENTS DESIGNATED AS HEDGES AND NATURE OF RISK.*

The amount of the change in fair value of the hedging instrument recognised in profit or loss for the period is €100,000 (2024 - €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 (2024 - €40,000).

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### *Liquidity risk*

[Click here to enter data](#)

4DFG45DFG54DFG54

##### *Market risk*

[Click here to enter data](#)

DGF54DGF546DGFDFGF

##### **Fair value hedges**

[Click here to enter data](#)

##### *GROUP HEDGE ACCOUNTING*

##### **DETAILS OF HEDGE**

##### **DESCRIPTION**

The fair value of the financial instruments designated as hedging instruments at 31 December 2025 is €43,345 (2024 - €33,454).

##### **NATURE OF RISK BEING HEDGED**

The amount of the change in fair value of the hedging instrument recognised in profit or loss for the period is €23,432 (2024 - €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 (2024 - €5,454).

##### **FAIR VALUE HEDGES, INSTRUMENTS DESIGNATED AS HEDGES AND NATURE OF RISK.**

The amount of the change in fair value of the hedging instrument recognised in profit or loss for the period is €100,000 (2024 - €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 (2024 - €40,000).

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June** 2025

##### Cash flow hedges

[Click here to enter data](#)

##### *GROUP CASH FLOW HEDGES*

##### DETAILS OF CASH FLOW HEDGE

##### DESCRIPTIONS OF FINANCIAL INSTRUMENTS DESIGNATED AS HEDGING INSTRUMENTS

The fair value of the financial instruments designated as hedging instruments at **30 June** 2025 is €4,556 (2024 - €23,325).

##### NATURE OF RISK 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 other comprehensive income during the period is €1,000 (2024 - €2,000).

The amount reclassified from capital and reserves to profit or loss for the period is €30,000 (2024 - €4,000).

The amount of any hedge ineffectiveness recognised in profit or loss for the period is €5,000 (2024 - €6,000).

The amounts recognised in other comprehensive income for a hedge of net investment in a foreign operation were €7,000 (2024 - €8,000). The amounts recognised in profit or loss for a hedge of net investment in a foreign operation were €90,000 (2024 - €10,000).

##### CASH FLOW HEDGES.

##### FORECAST TRANSACTION FOR WHICH HEDGE ACCOUNTING 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 other comprehensive income during the period is €10,000 (2024 - €20,000).

The amount reclassified from equity to profit or loss for the period is €32,000 (2024 - €40,000).

The amount of ineffectiveness of cash flow hedges recognised in profit or loss is €5,000 (2024 - €6,000).

[Click here to enter data](#)

##### 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 (2024 - €2,500). The amounts recognised in profit or loss on ineffectiveness for a hedge of net investment in a foreign operation were €3,500 (2024 - €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](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Cash flow hedges

[Click here to enter data](#)

##### GROUP CASH FLOW HEDGES

##### DETAILS OR CASH FLOW HEDGE

##### DESCRIPTIONS OF FINANCIAL INSTRUMENTS DESIGNATED AS HEDGING INSTRUMENTS

The fair value of the financial instruments designated as hedging instruments at 31 December 2025 is €4,556 (2024 - €23,325).

##### NATURE OF RISK 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 other comprehensive income during the period is €1,000 (2024 - €2,000).

The amount reclassified from capital and reserves to profit or loss for the period is €30,000 (2024 - €4,000).

The amount of any hedge ineffectiveness recognised in profit or loss for the period is €5,000 (2024 - €6,000).

The amounts recognised in other comprehensive income for a hedge of net investment in a foreign operation were €7,000 (2024 - €8,000). The amounts recognised in profit or loss for a hedge of net investment in a foreign operation were €90,000 (2024 - €10,000).

##### CASH FLOW HEDGES.

##### FORECAST TRANSACTION FOR WHICH HEDGE ACCOUNTING 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 other comprehensive income during the period is €10,000 (2024 - €20,000).

The amount reclassified from equity to profit or loss for the period is €32,000 (2024 - €40,000).

The amount of ineffectiveness of cash flow hedges recognised in profit or loss is €5,000 (2024 - €6,000).

[Click here to enter data](#)

##### 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 (2024 - €2,500). The amounts recognised in profit or loss on ineffectiveness for a hedge of net investment in a foreign operation were €3,500 (2024 - €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](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

testtest

Below are details of the hedging instruments and hedged items impacted by interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount €	Hedged item
testtest	234324 21 July 2020	23,432	testtest

#### 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

##### 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 (2024 - €420,512) and the change in value included in profit or loss is €470,901 (2024 - €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 (2024 - €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 (2024 - €34,534) and the change in value included in profit or loss is €64,543 (2024 - €45,465).

The carrying amount of financial liabilities for which fair value has not been disclosed, as a reliable measure of fair value is no longer available, was €234,324 (2024 - €234,234).

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

testtest

Below are details of the hedging instruments and hedged items impacted by interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount €	Hedged item
testtest	234324 21 July 2020	23,432	testtest

#### Company

##### Categorisation of financial instruments

[Click here to enter data](#)

	2025 €	2024 €
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

##### 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 (2024 - €420,512) and the change in value included in profit or loss is €470,901 (2024 - €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 (2024 - €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 (2024 - €34,534) and the change in value included in profit or loss is €64,543 (2024 - €45,465).

The carrying amount of financial liabilities for which fair value has not been disclosed, as a reliable measure of fair value is no longer available, was €234,324 (2024 - €234,234).

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June** 2025

##### Transfers that do not qualify for derecognition

[Click here to enter data](#)

*Financial instruments at fair value*

NATURE OF FINANCIAL ASSETS

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 (2024 - €23,423). The carrying amount of associated liabilities that the company continues to recognise is €125,121 (2024 - €23,432).

##### Financial assets pledged as collateral

[Click here to enter data](#)

*Financial assets held for trading*

The carrying amount of the financial assets pledged as collateral is €3,434 (2024 - €5,646).

TERMS AND CONDITION RELATING TO PLEDGE

##### Defaults and breaches on loans payable

[Click here to enter data](#)

*Financial liabilities at fair value through profit or loss*

DEFAULTS OF BREACH OF DEFAULT

The carrying amount of the related loans payable at **30 June** 2025 is €4,334 (2024 - €23,423).

DETAILS OF REMEDU OR RENEGOTIATION BEFORE THE AUTHORISATION OF THE FINANCIAL STATEMENTS

##### Items of income, expense, gains or losses

[Click here to enter data](#)

	Income €	Expense €	Net gains €	Net losses €
<b>2025</b>				
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	43,434	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
	<u>51,691</u>	<u>55,867</u>	<u>268,869</u>	<u>85,052</u>

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Transfers that do not qualify for derecognition

[Click here to enter data](#)

*Financial instruments at fair value*

NATURE OF FINANCIAL ASSETS

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 (2024 - €23,423). The carrying amount of associated liabilities that the company continues to recognise is €125,121 (2024 - €23,432).

##### Financial assets pledged as collateral

[Click here to enter data](#)

*Financial assets held for trading*

The carrying amount of the financial assets pledged as collateral is €3,434 (2024 - €5,646).

TERMS AND CONDITION RELATING TO PLEDGE

##### Defaults and breaches on loans payable

[Click here to enter data](#)

*Financial liabilities at fair value through profit or loss*

DEFAULTS OF BREACH OF DEFAULT

The carrying amount of the related loans payable at 31 December 2025 is €4,334 (2024 - €23,423).

DETAILS OF REMEDU OR RENEGOTIATION BEFORE THE AUTHORISATION OF THE FINANCIAL STATEMENTS

##### Items of income, expense, gains or losses

[Click here to enter data](#)

	Income €	Expense €	Net gains €	Net losses €
<b>2025</b>				
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	43,434	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
	<u>51,691</u>	<u>55,867</u>	<u>268,869</u>	<u>85,052</u>

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

	Income €	Expense €	Net gains €	Net losses €
<b>2024</b>				
Financial assets measured at fair value through profit or loss	23,423	2,343	3,223	23,245
Financial liabilities measured at fair value through profit or loss	34,534	23,234	3,453	32,423
Financial liabilities measured at fair value through profit or loss that are not held as part of a trading portfolio and are not derivatives	23,423	34,534	23,423	43,534
Financial assets measured at amortised cost	3,453	2,342	3,443	2,342
Financial liabilities measured at amortised cost	23,422	34,534	23,432	34,534
	<u>108,255</u>	<u>96,987</u>	<u>56,974</u>	<u>136,078</u>

The total interest income for financial assets not measured at fair value through profit or loss is €234,789 (2024 - €23,432). The total interest expense for financial liabilities not measured at fair value through profit or loss is €4,563 (2024 - €23,432).

#### Impairment

[Click here to enter data](#)

#### IMPAIRMENT

The amount of the impairment loss during the year is €45,645 (2024 - €45,645).

The total amount of impairment loss during the year is €100,000 (2024 - €20,000)

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Income €	Expense €	Net gains €	Net losses €
<b>2024</b>				
Financial assets measured at fair value through profit or loss	23,423	2,343	3,223	23,245
Financial liabilities measured at fair value through profit or loss	34,534	23,234	3,453	32,423
Financial liabilities measured at fair value through profit or loss that are not held as part of a trading portfolio and are not derivatives	23,423	34,534	23,423	43,534
Financial assets measured at amortised cost	3,453	2,342	3,443	2,342
Financial liabilities measured at amortised cost	23,422	34,534	23,432	34,534
	<u>108,255</u>	<u>96,987</u>	<u>56,974</u>	<u>136,078</u>

The total interest income for financial assets not measured at fair value through profit or loss is €234,789 (2024 - €23,432). The total interest expense for financial liabilities not measured at fair value through profit or loss is €4,563 (2024 - €23,432).

#### Impairment

[Click here to enter data](#)

#### IMPAIRMENT

The amount of the impairment loss during the year is €45,645 (2024 - €45,645).

The total amount of impairment loss during the year is €100,000 (2024 - €20,000)

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### **Financial instruments at fair value through profit or loss that are not held as part of a trading portfolio and not derivatives**

[Click here to enter data](#)

##### *FINANCIAL INSTRUMENT AT FAIR VALUE NOT HELD AS PART OF TRADING PORTFOLIO AND NOT DERIVATIVES*

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 €56,456 (2024 - €54,132).

The amount of change cumulatively in the fair value of the financial instrument that is attributable to changes in the credit risk of that instrument is €456,545 (2024 - €45,645).

##### **METHOD USED TO ESTABLISH THE AMOUNT OF CHANGE ATTRIBUTED TO CHANGE IN OWN CREDIT RISK**

##### **EXPLANATION IF CHANGE CANNOT BE MEASURED RELIABLY OR IS NOT MATERIAL**

The difference between the financial liability's carrying amount and the amount the company would be contractually required to pay at maturity to the holder of the obligation is €4,546 (2024 - €4,565).

##### **EXISTENCE OF MULTIPLE FEATURES IN AN INSTRUMENT CONTAINING BOTH A LIABILITY AND AN EQUITY FEATURE, THAT SUBSTANTIALLY MODIFY THE CASHFLOWS AND THE VALUE OF THOSE FEATURES ARE INTERDEPENDENT**

The difference between fair value at initial recognition and the amount that would be determined at that date using a valuation technique, and the amount recognised in profit or loss is €5,456 (2024 - €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**

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### **Financial instruments at fair value through profit or loss that are not held as part of a trading portfolio and not derivatives**

[Click here to enter data](#)

##### *FINANCIAL INSTRUMENT AT FAIR VALUE NOT HELD AS PART OF TRADING PORTFOLIO AND NOT DERIVATIVES*

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 €56,456 (2024 - €54,132).

The amount of change cumulatively in the fair value of the financial instrument that is attributable to changes in the credit risk of that instrument is €456,545 (2024 - €45,645).

##### **METHOD USED TO ESTABLISH THE AMOUNT OF CHANGE ATTRIBUTED TO CHANGE IN OWN CREDIT RISK**

##### **EXPLANATION IF CHANGE CANNOT BE MEASURED RELIABLY OR IS NOT MATERIAL**

The difference between the financial liability's carrying amount and the amount the company would be contractually required to pay at maturity to the holder of the obligation is €4,546 (2024 - €4,565).

##### **EXISTENCE OF MULTIPLE FEATURES IN AN INSTRUMENT CONTAINING BOTH A LIABILITY AND AN EQUITY FEATURE, THAT SUBSTANTIALLY MODIFY THE CASHFLOWS AND THE VALUE OF THOSE FEATURES ARE INTERDEPENDENT**

The difference between fair value at initial recognition and the amount that would be determined at that date using a valuation technique, and the amount recognised in profit or loss is €5,456 (2024 - €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**

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June** 2025

##### **Fair value hedges**

[Click here to enter data](#)

##### *FAIR VALUE HEDGES*

##### DESCRIPTION OF HEDGE

##### DESCRIPTION OF FINANCIAL INSTRUMENTS DESIGNATED AS HEDGING INSTRUMENTS

The fair value of the financial instruments designated as hedging instruments at **30 June** 2025 is €45,342 (2024 - €3,453).

##### NATURE OF RISKS BEING HEDGED, INCLUDING A DESCRIPTION OF THE HEDGED ITEM

The amount of the change in fair value of the hedging instrument recognised in profit or loss for the period is €456,546 (2024 - €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 (2024 - €34,534).

##### FAIR VALUE HEDGES, INCLUDING INSTRUMENTS DESIGNATED AS HEDGES AND NATURE OF RISKS.

The amount of the change in fair value of the hedging instrument recognised in profit or loss for the period is €115,500 (2024 - €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 (2024 - €559,900).

[Click here to enter data](#)

##### **Cash flow hedges**

[Click here to enter data](#)

##### *CASH FLOW HEDGES / HEDGES OF NET INVESTMENT*

##### DESCRIPTION OF HEDGE - CASH FLOW

##### DESCRIPTION OF FINANCIAL INSTRUMENTS DESIGNATED AS HEDGING - CASH FLOW

The fair value of the financial instruments designated as hedging instruments at **30 June** 2025 is €34,543 (2024 - €34,534).

##### NATURE OF RISK BEING HEDGED, INCLUDING A DESCRIPTION OF THE HEDGED ITEM - CASH FLOW

##### PERIOD WHEN CASH FLOW ARE EXPECTED TO OCCUR AND WHEN THEY ARE EXPECTED TO AFFECT PROFIT OR LOSS - CASH FLOW

##### FORECAST TRANSACTIONS FOR HEDGE ACCOUNTING

The amount of the change in fair value of the hedging instrument that was recognised in other comprehensive income during the period is €34,543 (2024 - €45,344).

The amount reclassified from capital and reserves to profit or loss for the period is €34,543 (2024 - €34,534).

The amount of any hedge ineffectiveness recognised in profit or loss for the period is €34,543 (2024 - €34,543).

The amounts recognised in other comprehensive income for a hedge of net investment in a foreign operation were €34,534 (2024 - €34,534). The amounts recognised in profit or loss for a hedge of net investment in a foreign operation were €3,453 (2024 - €3,453).

##### CASH FLOW HEDGES.

##### FORECAST TRANSACTIONS.

The amount of the change in fair value of the hedging instrument that was recognised in other comprehensive income during the period is €10,000 (2024 - €2,000).

The amount reclassified from equity to profit or loss for the period is €3,000 (2024 - €4,000).

The amount of ineffectiveness of cash flow hedges recognised in profit or loss is €5,000 (2024 - €6,000).

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Fair value hedges

[Click here to enter data](#)

##### FAIR VALUE HEDGES

###### DESCRIPTION OF HEDGE

###### DESCRIPTION OF FINANCIAL INSTRUMENTS DESIGNATED AS HEDGING INSTRUMENTS

The fair value of the financial instruments designated as hedging instruments at 31 December 2025 is €45,342 (2024 - €3,453).

###### NATURE OF RISKS BEING HEDGED, INCLUDING A DESCRIPTION OF THE HEDGED ITEM

The amount of the change in fair value of the hedging instrument recognised in profit or loss for the period is €456,546 (2024 - €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 (2024 - €34,534).

###### FAIR VALUE HEDGES, INCLUDING INSTRUMENTS DESIGNATED AS HEDGES AND NATURE OF RISKS.

The amount of the change in fair value of the hedging instrument recognised in profit or loss for the period is €115,500 (2024 - €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 (2024 - €559,900).

[Click here to enter data](#)

##### Cash flow hedges

[Click here to enter data](#)

##### CASH FLOW HEDGES / HEDGES OF NET INVESTMENT

###### DESCRIPTION OF HEDGE - CASH FLOW

###### DESCRIPTION OF FINANCIAL INSTRUMENTS DESIGNATED AS HEDGING - CASH FLOW

The fair value of the financial instruments designated as hedging instruments at 31 December 2025 is €34,543 (2024 - €34,534).

###### NATURE OF RISK BEING HEDGED, INCLUDING A DESCRIPTION OF THE HEDGED ITEM - CASH FLOW

###### PERIOD WHEN CASH FLOW ARE EXPECTED TO OCCUR AND WHEN THEY ARE EXPECTED TO AFFECT PROFIT OR LOSS - CASH FLOW

###### FORECAST TRANSACTIONS FOR HEDGE ACCOUNTING

The amount of the change in fair value of the hedging instrument that was recognised in other comprehensive income during the period is €34,543 (2024 - €45,344).

The amount reclassified from capital and reserves to profit or loss for the period is €34,543 (2024 - €34,534).

The amount of any hedge ineffectiveness recognised in profit or loss for the period is €34,543 (2024 - €34,543).

The amounts recognised in other comprehensive income for a hedge of net investment in a foreign operation were €34,534 (2024 - €34,534). The amounts recognised in profit or loss for a hedge of net investment in a foreign operation were €3,453 (2024 - €3,453).

###### CASH FLOW HEDGES.

###### FORECAST TRANSACTIONS.

The amount of the change in fair value of the hedging instrument that was recognised in other comprehensive income during the period is €10,000 (2024 - €2,000).

The amount reclassified from equity to profit or loss for the period is €3,000 (2024 - €4,000).

The amount of ineffectiveness of cash flow hedges recognised in profit or loss is €5,000 (2024 - €6,000).

[Click here to enter data](#)

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### HEDGES OF NET INVESTMENTS IN FOREIGN OPERATIONS.

The amounts recognised in other comprehensive income for a hedge of net investment in a foreign operation were €11,111 (2024 - €22,222). The amounts recognised in profit or loss on ineffectiveness for a hedge of net investment in a foreign operation were €3,333 (2024 - €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 interest rate benchmark reform

[Risk exposure](#)

testtest

[Managing transition](#)

testtesttesttest

[Significant assumptions](#)

testtest

Below are details of the hedging instruments and hedged items impacted by interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount	Hedged item
		€	
testtest	4234 20 July 2020	34,324	testtest

#### 46 Parent and ultimate parent undertaking

##### DESCRIPTION OF RELATIONSHIPS BETWEEN ENTITY AND PARENTS, INCLUDING ANY CHANGES

The company's immediate parent is IFRS, incorporated in SCOTLAND.

The ultimate parent is FRS101, incorporated in IRELAND.

The most senior parent entity producing publicly available financial statements is YES. These financial statements are available upon request from THE FINANCIAL STATEMENTS ARE AVAILABLE FROM

The ultimate controlling party is GAAP.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### HEDGES OF NET INVESTMENTS IN FOREIGN OPERATIONS.

The amounts recognised in other comprehensive income for a hedge of net investment in a foreign operation were €11,111 (2024 - €22,222). The amounts recognised in profit or loss on ineffectiveness for a hedge of net investment in a foreign operation were €3,333 (2024 - €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 interest rate benchmark reform

[Risk exposure](#)

testtest

[Managing transition](#)

testtesttesttest

[Significant assumptions](#)

testtest

Below are details of the hedging instruments and hedged items impacted by interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount	Hedged item
		€	
testtest	4234 20 July 2020	34,324	testtest

#### 46 Parent and ultimate parent undertaking

##### DESCRIPTION OF RELATIONSHIPS BETWEEN ENTITY AND PARENTS, INCLUDING ANY CHANGES

The company's immediate parent is IFRS, incorporated in SCOTLAND.

The ultimate parent is FRS101, incorporated in IRELAND.

The most senior parent entity producing publicly available financial statements is YES. These financial statements are available upon request from THE FINANCIAL STATEMENTS ARE AVAILABLE FROM

The ultimate controlling party is GAAP.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### **47 Non-adjusting events after the financial period**

[Click here to enter data](#)

NON ADJUSTING EVENTS AFTER THE REPORTING PERIOD

##### **48 Off-balance sheet arrangements**

[Click here to enter data](#)

DESCRIPTION OF OFF-BALANCE SHEET ARRANGEMENT AND ITS FINANCIAL IMPACT

##### **49 Transition to FRS 102**

GROUP TRANSITION TO FRS102 The group did not present financial statements for previous periods.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### 47 Non-adjusting events after the financial period

[Click here to enter data](#)

NON ADJUSTING EVENTS AFTER THE REPORTING PERIOD

##### 48 Off-balance sheet arrangements

[Click here to enter data](#)

DESCRIPTION OF OFF-BALANCE SHEET ARRANGEMENT AND ITS FINANCIAL IMPACT

##### 49 Transition to FRS 102

GROUP TRANSITION TO FRS102 The group did not present financial statements for previous periods.

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

#### Consolidated Balance Sheet at 1 July 2023

Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
<b>Fixed assets</b>				
Intangible assets	4,534	2,342	23,423	30,299
Tangible assets	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
	<u>21,390</u>	<u>58,085</u>	<u>87,175</u>	<u>166,650</u>
<b>Current assets</b>				
Stocks	3,434	23,423	34,534	61,391
Debtors	4,354	23,423	34,234	62,011
Current investments	324,320	42,340	324,324	690,984
Other financial assets	34,543	4,534	34,534	73,611
Cash at bank and in hand	2,234	43,543	23,423	69,200
	<u>368,885</u>	<u>137,263</u>	<u>451,049</u>	<u>957,197</u>
Creditors: Amounts falling due within one year	<u>23,423</u>	<u>2,323</u>	<u>3,453</u>	<u>29,199</u>
Net current assets	<u>392,308</u>	<u>139,586</u>	<u>454,502</u>	<u>986,396</u>
Total assets less current liabilities	413,698	197,671	541,677	1,153,046
Creditors: Amounts falling due after more than one year	34,543	34,534	23,423	92,500
Provisions for liabilities	<u>23,423</u>	<u>23,423</u>	<u>3,453</u>	<u>50,299</u>
Net assets excluding pension asset/(liability)	471,664	255,628	568,553	1,295,845
Pension asset	<u>45,453</u>	<u>45,342</u>	<u>2,323</u>	<u>93,118</u>
Net assets	<u>517,117</u>	<u>300,970</u>	<u>570,876</u>	<u>1,388,963</u>
<b>Capital and reserves</b>				
Called up share capital	2,342	2,342	34,534	39,218
Share premium reserve	43,534	34,534	43,534	121,602
Capital redemption reserve	2,342	23,423	23,234	48,999
Revaluation reserve	23,423	23,424	34,345	81,192
Other reserves	34,534	34,342	2,323	71,199
Profit and loss account	<u>23,423</u>	<u>34,534</u>	<u>23,423</u>	<u>81,380</u>

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

#### Consolidated Balance Sheet at 1 January 2024

Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
<b>Fixed assets</b>				
Intangible assets	4,534	2,342	23,423	30,299
Tangible assets	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
	<u>21,390</u>	<u>58,085</u>	<u>87,175</u>	<u>166,650</u>
<b>Current assets</b>				
Stocks	3,434	23,423	34,534	61,391
Debtors	4,354	23,423	34,234	62,011
Current investments	324,320	42,340	324,324	690,984
Other financial assets	34,543	4,534	34,534	73,611
Cash at bank and in hand	2,234	43,543	23,423	69,200
	<u>368,885</u>	<u>137,263</u>	<u>451,049</u>	<u>957,197</u>
Creditors: Amounts falling due within one year	<u>23,423</u>	<u>2,323</u>	<u>3,453</u>	<u>29,199</u>
Net current assets	<u>392,308</u>	<u>139,586</u>	<u>454,502</u>	<u>986,396</u>
Total assets less current liabilities	413,698	197,671	541,677	1,153,046
Creditors: Amounts falling due after more than one year	34,543	34,534	23,423	92,500
Provisions for liabilities	<u>23,423</u>	<u>23,423</u>	<u>3,453</u>	<u>50,299</u>
Net assets excluding pension asset/(liability)	471,664	255,628	568,553	1,295,845
Pension asset	<u>45,453</u>	<u>45,342</u>	<u>2,323</u>	<u>93,118</u>
Net assets	<u>517,117</u>	<u>300,970</u>	<u>570,876</u>	<u>1,388,963</u>
<b>Capital and reserves</b>				
Called up share capital	2,342	2,342	34,534	39,218
Share premium reserve	43,534	34,534	43,534	121,602
Capital redemption reserve	2,342	23,423	23,234	48,999
Revaluation reserve	23,423	23,424	34,345	81,192
Other reserves	34,534	34,342	2,323	71,199
Profit and loss account	<u>23,423</u>	<u>34,534</u>	<u>23,423</u>	<u>81,380</u>

# ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

	Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Shareholders' funds		<u>129,598</u>	<u>152,599</u>	<u>161,393</u>	<u>443,590</u>

Draft

# ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Shareholders' funds		<u>129,598</u>	<u>152,599</u>	<u>161,393</u>	<u>443,590</u>

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

#### Consolidated Balance Sheet at 30 June 2024

Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
<b>Fixed assets</b>				
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	209,039
<b>Current assets</b>				
Stocks	23,423	2,342	345,345	371,110
Debtors	34,534	2,342	3,453	40,329
Current investments	23,423	423,423	2,342	449,188
Other financial assets	2,342	5,345	34,534	42,221
Cash at bank and in hand	34,345	2,342	3,453	40,140
	118,067	435,794	389,127	942,988
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
<b>Capital and reserves</b>				
Called up share capital	34,534	2,342	3,453	40,329
Share premium reserve	2,342	3,345	22,342	28,029
Capital redemption reserve	34,532	23,232	23,423	81,187
Revaluation reserve	34,534	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

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

#### Consolidated Balance Sheet at 31 December 2024

Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
<b>Fixed assets</b>				
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	209,039
<b>Current assets</b>				
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Pension asset	2,342	34,534	2,342	39,218
Net assets	280,420	637,786	486,762	1,404,968
<b>Capital and reserves</b>				
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Capital redemption reserve	34,532	23,232	23,423	81,187
Revaluation reserve	34,534	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

# ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Shareholders' funds		<u>111,718</u>	<u>100,119</u>	<u>130,598</u>	<u>342,435</u>

Draft

# ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Shareholders' funds		<u>111,718</u>	<u>100,119</u>	<u>130,598</u>	<u>342,435</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Consolidated Profit and Loss Account for the year ended 30 June 2024

	Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Turnover		23,234	4,534	5,453	33,221
Cost of sales		3,453	23,423	34,534	61,410
Gross profit		26,687	27,957	39,987	94,631
Distribution costs		23,423	3,453	23,423	50,299
Administrative expenses		2,342	2,342	34,342	39,026
Other operating income		34,534	3,453	2,342	40,329
Operating profit		86,986	37,205	100,094	224,285
Gain on financial assets at fair value through profit and loss		42,340	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		34,534	3,453	23,423	61,410
Income from other fixed asset investments		2,342	2,342	23,423	28,107
Other interest receivable and similar income		34,534	2,342	34,534	71,410
Amounts written off investments		23,423	34,534	2,342	60,299
Interest payable and similar expenses		2,342	3,453	34,534	40,329
		145,310	396,153	127,504	668,967
Share of of equity accounted investees		2,342	2,342	43,534	48,218
Profit before tax		234,638	435,700	271,132	941,470
Tax on Profit		2,342	2,342	43,534	48,218
Profit for the financial year		236,980	438,042	314,666	989,688

TRANSITION TO FRS102 COMPANY

DESCRIPTION The company did not present financial statements for previous periods.

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Consolidated Profit and Loss Account for the year ended 31 December 2024

Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Turnover	23,234	4,534	5,453	33,221
Cost of sales	3,453	23,423	34,534	61,410
Gross profit	26,687	27,957	39,987	94,631
Distribution costs	23,423	3,453	23,423	50,299
Administrative expenses	2,342	2,342	34,342	39,026
Other operating income	34,534	3,453	2,342	40,329
Operating profit	86,986	37,205	100,094	224,285
Gain on financial assets at fair value through profit and loss	42,340	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	34,534	3,453	23,423	61,410
Income from other fixed asset investments	2,342	2,342	23,423	28,107
Other interest receivable and similar income	34,534	2,342	34,534	71,410
Amounts written off investments	23,423	34,534	2,342	60,299
Interest payable and similar expenses	2,342	3,453	34,534	40,329
	145,310	396,153	127,504	668,967
Share of of equity accounted investees	2,342	2,342	43,534	48,218
Profit before tax	234,638	435,700	271,132	941,470
Tax on Profit	2,342	2,342	43,534	48,218
Profit for the financial year	236,980	438,042	314,666	989,688

TRANSITION TO FRS102 COMPANY

DESCRIPTION The company did not present financial statements for previous periods.

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

#### Balance Sheet at 1 July 2023

Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
<b>Fixed assets</b>				
Intangible assets	6,453	2,342	2,342	11,137
Tangible assets	23,423	2,342	34,534	60,299
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
<b>Current assets</b>				
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	457,009
Pension asset	34,534	2,342	2,342	39,218
Net assets	147,848	142,688	205,691	496,227
<b>Capital and reserves</b>				
Called up share capital	2,342	34,534	43,534	80,410
Share premium reserve	3,453	2,423	4,353	10,229
Capital redemption reserve	2,423	34,534	2,342	39,299
Revaluation reserve	3,453	23,423	2,423	29,299
Other reserves	23,423	2,342	24,234	49,999
Profit and loss account	23,423	34,534	3,453	61,410

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Balance Sheet at 1 January 2024

Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
<b>Fixed assets</b>				
Intangible assets	6,453	2,342	2,342	11,137
Tangible assets	23,423	2,342	34,534	60,299
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
	<u>39,083</u>	<u>45,014</u>	<u>76,094</u>	<u>160,191</u>
<b>Current assets</b>				
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
	<u>46,124</u>	<u>45,913</u>	<u>88,037</u>	<u>180,074</u>
Creditors: Amounts falling due within one year	<u>23,423</u>	<u>3,453</u>	<u>2,342</u>	<u>29,218</u>
Net current assets	<u>69,547</u>	<u>49,366</u>	<u>90,379</u>	<u>209,292</u>
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	<u>2,342</u>	<u>43,543</u>	<u>34,534</u>	<u>80,419</u>
Net assets excluding pension asset/(liability)	113,314	140,346	203,349	457,009
Pension asset	<u>34,534</u>	<u>2,342</u>	<u>2,342</u>	<u>39,218</u>
Net assets	<u>147,848</u>	<u>142,688</u>	<u>205,691</u>	<u>496,227</u>
<b>Capital and reserves</b>				
Called up share capital	2,342	34,534	43,534	80,410
Share premium reserve	3,453	2,423	4,353	10,229
Capital redemption reserve	2,423	34,534	2,342	39,299
Revaluation reserve	3,453	23,423	2,423	29,299
Other reserves	23,423	2,342	24,234	49,999
Profit and loss account	<u>23,423</u>	<u>34,534</u>	<u>3,453</u>	<u>61,410</u>

# ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 30 June 2025

	Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Shareholders' funds		<u>58,517</u>	<u>131,790</u>	<u>80,339</u>	<u>270,646</u>

Draft

# ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Shareholders' funds		<u>58,517</u>	<u>131,790</u>	<u>80,339</u>	<u>270,646</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

##### Balance Sheet at **30 June 2024**

Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
<b>Fixed assets</b>				
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
	<u>14,975</u>	<u>37,207</u>	<u>98,076</u>	<u>150,258</u>
<b>Current assets</b>				
Stocks	23,423	3,453	23,234	50,110
Debtors	4,334	54,654	34,534	93,522
Current investments	34,534	3,450	53,450	91,434
Other financial assets	23,423	23,423	3,453	50,299
Cash at bank and in hand	4,353	43,534	2,323	50,210
	<u>90,067</u>	<u>128,514</u>	<u>116,994</u>	<u>335,575</u>
Creditors: Amounts falling due within one year	<u>34,534</u>	<u>2,323</u>	<u>34,534</u>	<u>71,391</u>
Net current assets	<u>124,601</u>	<u>130,837</u>	<u>151,528</u>	<u>406,966</u>
Total assets less current liabilities	139,576	168,044	249,604	557,224
Creditors: Amounts falling due after more than one year	2,323	3,453	23,423	29,199
Provisions for liabilities	<u>2,342</u>	<u>2,342</u>	<u>5,555</u>	<u>10,239</u>
Net assets excluding pension asset/(liability)	144,241	173,839	278,582	596,662
Pension asset	<u>4,353</u>	<u>3,434</u>	<u>4,353</u>	<u>12,140</u>
Net assets	<u>148,594</u>	<u>177,273</u>	<u>282,935</u>	<u>608,802</u>
<b>Capital and reserves</b>				
Called up share capital	23,423	4,353	2,342	30,118
Share premium reserve	3,453	2,342	3,453	9,248
Capital redemption reserve	23,423	2,342	2,342	28,107
Revaluation reserve	34,534	34,534	34,534	103,602
Other reserves	34,534	2,342	3,453	40,329
Profit and loss account	<u>2,342</u>	<u>2,342</u>	<u>23,423</u>	<u>28,107</u>

# ROI FRS 102 Test

## trading as FRS102

### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

#### Balance Sheet at 31 December 2024

Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
<b>Fixed assets</b>				
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
	<u>14,975</u>	<u>37,207</u>	<u>98,076</u>	<u>150,258</u>
<b>Current assets</b>				
Stocks	23,423	3,453	23,234	50,110
Debtors	4,334	54,654	34,534	93,522
Current investments	34,534	3,450	53,450	91,434
Other financial assets	23,423	23,423	3,453	50,299
Cash at bank and in hand	4,353	43,534	2,323	50,210
	<u>90,067</u>	<u>128,514</u>	<u>116,994</u>	<u>335,575</u>
Creditors: Amounts falling due within one year	<u>34,534</u>	<u>2,323</u>	<u>34,534</u>	<u>71,391</u>
Net current assets	<u>124,601</u>	<u>130,837</u>	<u>151,528</u>	<u>406,966</u>
Total assets less current liabilities	139,576	168,044	249,604	557,224
Creditors: Amounts falling due after more than one year	2,323	3,453	23,423	29,199
Provisions for liabilities	<u>2,342</u>	<u>2,342</u>	<u>5,555</u>	<u>10,239</u>
Net assets excluding pension asset/(liability)	144,241	173,839	278,582	596,662
Pension asset	<u>4,353</u>	<u>3,434</u>	<u>4,353</u>	<u>12,140</u>
Net assets	<u>148,594</u>	<u>177,273</u>	<u>282,935</u>	<u>608,802</u>
<b>Capital and reserves</b>				
Called up share capital	23,423	4,353	2,342	30,118
Share premium reserve	3,453	2,342	3,453	9,248
Capital redemption reserve	23,423	2,342	2,342	28,107
Revaluation reserve	34,534	34,534	34,534	103,602
Other reserves	34,534	2,342	3,453	40,329
Profit and loss account	<u>2,342</u>	<u>2,342</u>	<u>23,423</u>	<u>28,107</u>

# ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended **30 June 2025**

	Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Shareholders' funds		<u>121,709</u>	<u>48,255</u>	<u>69,547</u>	<u>239,511</u>

Draft

# ROI FRS 102 Test

trading as FRS102

Notes to the Financial Statements for the Financial Year Ended 31 December 2025

	Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Shareholders' funds		<u>121,709</u>	<u>48,255</u>	<u>69,547</u>	<u>239,511</u>

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 30 June 2025

##### Profit and Loss Account for the year ended 30 June 2024

Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Turnover	34,534	2,323	2,342	39,199
Cost of sales	3,453	34,534	34,534	72,521
Gross profit	37,987	36,857	36,876	111,720
Distribution costs	2,342	2,342	2,342	7,026
Administrative expenses	34,534	3,453	3,211	41,198
Other operating income	2,342	2,342	23,423	28,107
Operating profit	77,205	44,994	65,852	188,051
Gain on financial assets at fair value through profit and loss	3,453	43,534	43,530	90,517
Net gain on financial liabilities at fair value through profit and loss	345,342	4,350	5,345	355,037
Income from shares in group undertakings	3,434	234,234	1,132	238,800
Income from participating interests	234,243	32,121	23,423	289,787
Income from other fixed asset investments	23,234	3,434	34,534	61,202
Other interest receivable and similar income	23,423	3,453	2,342	29,218
Amounts written off investments	2,342	2,342	34,534	39,218
Interest payable and similar expenses	2,342	2,323	3,453	8,118
	637,813	325,791	148,293	1,111,897
Profit before tax	715,018	370,785	214,145	1,299,948
Tax on Profit	34,534	3,434	4,343	42,311
Profit for the financial year	749,552	374,219	218,488	1,342,259

## ROI FRS 102 Test

### trading as FRS102

#### Notes to the Financial Statements for the Financial Year Ended 31 December 2025

##### Profit and Loss Account for the year ended 31 December 2024

Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Turnover	34,534	2,323	2,342	39,199
Cost of sales	3,453	34,534	34,534	72,521
Gross profit	37,987	36,857	36,876	111,720
Distribution costs	2,342	2,342	2,342	7,026
Administrative expenses	34,534	3,453	3,211	41,198
Other operating income	2,342	2,342	23,423	28,107
Operating profit	77,205	44,994	65,852	188,051
Gain on financial assets at fair value through profit and loss	3,453	43,534	43,530	90,517
Net gain on financial liabilities at fair value through profit and loss	345,342	4,350	5,345	355,037
Income from shares in group undertakings	3,434	234,234	1,132	238,800
Income from participating interests	234,243	32,121	23,423	289,787
Income from other fixed asset investments	23,234	3,434	34,534	61,202
Other interest receivable and similar income	23,423	3,453	2,342	29,218
Amounts written off investments	2,342	2,342	34,534	39,218
Interest payable and similar expenses	2,342	2,323	3,453	8,118
	637,813	325,791	148,293	1,111,897
Profit before tax	715,018	370,785	214,145	1,299,948
Tax on Profit	34,534	3,434	4,343	42,311
Profit for the financial year	749,552	374,219	218,488	1,342,259

## ROI FRS 102 Test

### trading as FRS102

#### iXBRL Detailed Profit and Loss Account for the Year Ended 30 June 2025

	2024 €	2023 €
Cost of sales		
Distribution costs		
Administrative expenses		
Other operating income		
Other items		

There is a difference between the values assigned to **Turnover** within the primary statements (€600,000) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Gross Profit** within the primary statements (€600,000) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Other Operating Income** within the primary statements (-€83,361) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Government Grant Income** within the primary statements (-€11,415) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Profit or Loss Before Tax** within the primary statements (€595,539) and the iXBRL tagged detailed profit and loss (-).

## ROI FRS 102 Test

### trading as FRS102

#### iXBRL Detailed Profit and Loss Account for the Year Ended 31 December 2025

	2025 €	2024 €
Cost of sales		
Distribution costs		
Administrative expenses		
Other operating income		
Other items		

There is a difference between the values assigned to **Turnover** within the primary statements (€600,000) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Gross Profit** within the primary statements (€600,000) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Other Operating Income** within the primary statements (-€83,361) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Government Grant Income** within the primary statements (-€11,415) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Profit or Loss Before Tax** within the primary statements (€595,539) and the iXBRL tagged detailed profit and loss (-).

## ROI FRS 102 Test

### trading as FRS102

#### iXBRL Detailed Profit and Loss Account for the Year Ended 30 June 2025

2024  
€

2023  
€

There is a difference between the values assigned to **Turnover** within the primary statements (€600,000) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Other Operating Income** within the primary statements (-€83,361) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Government Grant Income** within the primary statements (-€11,415) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Profit or Loss Before Tax** within the primary statements (€595,539) and the iXBRL tagged detailed profit and loss (-).

## ROI FRS 102 Test

### trading as FRS102

#### iXBRL Detailed Profit and Loss Account for the Year Ended 31 December 2025

2025  
€

2024  
€

There is a difference between the values assigned to **Turnover** within the primary statements (€600,000) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Other Operating Income** within the primary statements (-€83,361) and the iXBRL tagged detailed profit and loss (-).

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