

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

(A company limited by guarantee)

Annual Report and Consolidated Financial Statements

for the Year Ended 31 December 2024

ACCOUNTANCY FIRM
REGION
ADDRESS LINE 1
ADDRESS LINE 2
ADDRESS LINE 3
CITY
REGION
POSTCODE

Auditor PLC
Audit Company
Audit Address Line 1
Audit Address Line 2
Audit Address Line 3
Audit Town
Audit County
AU12 3AU

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

Registration number: REG000001

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for the Year Ended 30 June 2025

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Contents

Company Information	1 to 2
Directors' Report	3 to 9
Directors' Responsibility Statement	8
Independent Auditor's Report	10 to 14
Consolidated Income Statement	15 to 18
Consolidated Statement of Comprehensive Income	19 to 20
Consolidated Statement of Financial Position	21 to 24
Statement of Financial Position	25 to 27
Consolidated Statement of Changes in Equity	28 to 44
Statement of Changes in Equity	45 to 60
Consolidated Statement of Cash Flows	61 to 65
Statement of Cash Flows	66 to 70
Notes to the Financial Statements	71 to 486
Non-statutory pages	487 to 488
iXBRL Detailed Profit and Loss Account	487

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Contents

Company Information	1 to 2
Directors' Report	3 to 9
Directors' Responsibility Statement	8
Independent Auditor's Report	10 to 14
Consolidated Income Statement	15 to 18
Consolidated Statement of Comprehensive Income	19 to 20
Consolidated Statement of Financial Position	21 to 24
Statement of Financial Position	25 to 27
Consolidated Statement of Changes in Equity	28 to 44
Statement of Changes in Equity	45 to 60
Consolidated Statement of Cash Flows	61 to 65
Statement of Cash Flows	66 to 70
Notes to the Financial Statements	71 to 510
Non-statutory pages	511 to 512
iXBRL Detailed Profit and Loss Account	511

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Company Information

Chairman	Lady D Test
Chief executive	Mr E Test
Directors	Miss A Test Ms C Test Lady D Test Mr E Test Rev F Test Prof G Test
Company secretary	Mrs B Test Ms C Test
Registered office	123 Registered Office Address 1 Registered Office Address 2 Registered Office Address 3 Registered Town Registered County R012 3R0
Taxhead number	1234596
Solicitors	Solicitor PLC Solicitor Address Line 1 Solicitor Address Line 2 Solicitor Address Line 3 Solicitor City Solicitor County S012 3S0
Bankers	TEST Bank TEST Branch TEST Address line 1 TEST Address line 2 TEST Address line 3 TEST City/town TEST County/region TEST Postcode
Accountants	ACCOUNTANCY FIRM REGION ADDRESS LINE 1 ADDRESS LINE 2 ADDRESS LINE 3 CITY REGION POSTCODE

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Registered office	123 Registered Office Address 1 Registered Office Address 2 Registered Office Address 3 Registered Town Registered County Registered Country RO12 3RO
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Solicitors	Solicitor PLC Solicitor Address Line 1 Solicitor Address Line 2 Solicitor Address Line 3 Solicitor City Solicitor County SO12 3SO
Bankers	TEST Bank TEST Branch TEST Address line 1 TEST Address line 2 TEST Address line 3 TEST City/town TEST County/region TEST Postcode
Accountants	ACCOUNTANCY FIRM REGION ADDRESS LINE 1 ADDRESS LINE 2 ADDRESS LINE 3 CITY REGION POSTCODE

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Company Information

Auditors

Auditor PLC
Audit Company
Audit Address Line 1
Audit Address Line 2
Audit Address Line 3
Audit Town
Audit County
AU12 3AU

Draft

ROI IFRS REG

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Company Information

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Audit Address Line 1
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Audit County
AU12 3AU

Draft

ROI IFRS REG

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Directors' Report for the Year Ended 31 December 2024

The directors present their report and the consolidated financial statements for the year ended 31 December 2024.

Incorporation

[Click here to enter data](#)

The company was incorporated on 6 August 2019 and commenced trading on 30 October 2020.

Change of company name

[Click here to enter data](#)

The company changed its name from Parent Entity A1 to ROI IFRS REG effective from 6 August 2021.

Parent Entity A1.

Principal activity

[Click here to enter data](#)

The principal activity of the company is Parent Entity A1

Directors' of the group

[Click here to enter data](#)

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

Miss A Test

Ms C Test - Company secretary and director

Lady D Test - Chairman

Mr E Test - Chief executive

Rev F Test - Chairman and chief executive

Prof G Test - 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 €71,879 (2023 - €143,758).

The directors recommend a final dividend of €67,689.00 (2023 - €98,799.00) per share which amounts to a total payment of €67,885.00 (2023 - €23,345.00) for the shares in issue. This dividend has not been accrued in the statement of financial position. An interim dividend of €32,317 (2023 - €56,757) per share, totalling €- (2023 - €-) was paid in the year.

Business review

Fair review of the business

[Click here to enter data](#)

Parent Entity A1

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Directors' Report for the 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](#)

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[Click here to enter data](#)

Parent Entity A1

ROI IFRS REG

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Directors' Report for the Year Ended 31 December 2024

Impact from the risks related to the Covid-19 pandemic

[Click here to enter data](#)

Parent Entity A1

The group's key financial and other performance indicators during the year were as follows:

[Click here to enter data](#)

Financial KPIs

Parent Entity A1

Unit	2024	2023
123	12,312.00	45,643.00

The group's key financial and other performance indicators during the year were as follows:

[Click here to enter data](#)

Financial KPIs

Parent Entity A1

Unit	2024	2023
123	12,312.00	45,643.00

[Click here to enter data](#)

Parent Entity A1

Principal risks and uncertainties

[Click here to enter data](#)

Parent Entity A1

Impact from the risks related to the Covid-19 pandemic

[Click here to enter data](#)

Parent Entity A1

Financial instruments

Objectives and policies

[Click here to enter data](#)

Parent Entity A1

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

[Click here to enter data](#)

Parent Entity A1

Future developments

[Click here to enter data](#)

Parent Entity A1

Research and development

[Click here to enter data](#)

Parent Entity A1

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Directors' Report for the Year Ended 30 June 2025

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Directors' Report for the Year Ended 31 December 2024

Branches outside the State

[Click here to enter data](#)

Parent Entity A1

Important adjusting events after the financial period

[Click here to enter data](#)

Important non adjusting events after the financial period

[Click here to enter data](#)

Going concern

[Click here to enter data](#)

Parent Entity A1

Charitable donations

[Click here to enter data](#)

During the year the group made charitable donations of €(11,459). Individual donations were:

Parent Entity A1	€ 75,434
------------------	-------------

Political donations

[Click here to enter data](#)

During the year the group made political donations of €(3,959). Individual donations to EU political parties were:

Parent Entity A1	€ 76,473
------------------	-------------

The group has also contributed €45,645 to non-EU political parties.

Officers' interests

[Click here to enter data](#)

Officer	At start of year €	Bought €	Sold €	At end of year €
Lady D Test	87,855	75,684	87,837	251,376

[Click here to enter data](#)

OFFICERS INTERESTS

Contracts with controlling shareholders

[Click here to enter data](#)

Parent Entity A1

ROI IFRS REG

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Directors' Report for the Year Ended 30 June 2025

Branches outside the State

[Click here to enter data](#)

Parent Entity A1

Important adjusting events after the financial period

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Important non adjusting events after the financial period

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Contracts with controlling shareholders

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Parent Entity A1

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Directors' Report for the Year Ended 31 December 2024

Placings

[Click here to enter data](#)

Parent Entity A1

Purchase of own shares

[Click here to enter data](#)

	2024	
	No.	€
Shares owned by the company		
At 1 January 2024	23,423	798,798
Purchases	90,890,808	3,453
Disposals	(98,798,987)	(5,343)
At 31 December 2024	(7,884,756)	796,908

During the year the company purchased 90,890,808 of its own at a nominal value of €3,453. The Parent Entity A1 were purchased for a consideration of €344,543 and represent 9890808% of the called up share capital of that class of share. Parent Entity A1

During the year the company disposed of 98,798,987 of its own at a nominal value of €5,343. The proceeds of the disposal amounted to €987,987 and represent 98789797% of that class of share.

The maximum number of its own shares held by the company during the year was 87,833 having a maximum aggregate nominal value of €46,343.

Parent Entity A1.

Declaration of material interest in transactions

[Click here to enter data](#)

Parent Entity A1

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:

123 Registered Office Address 1

Registered Office Address 2

Registered Office Address 3

Registered Town

Registered County

RO12 3RO

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

ROI IFRS REG

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Directors' Report for the Year Ended 30 June 2025

Placings

[Click here to enter data](#)

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	No.	€
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Directors' Report for the Year Ended 31 December 2024

- 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 company 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.

Auditors to continue in office

[Click here to enter data](#)

The auditors, Auditor PLC, Audit Company, continue in office in accordance with Section 383(2) of the Companies Act 2014.

Reappointment of auditors

[Click here to enter data](#)

Parent Entity A1

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Directors' Report for the Year Ended 30 June 2025

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Reappointment of auditors

[Click here to enter data](#)

Parent Entity A1

ROI IFRS REG

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Directors' Report for the Year Ended 31 December 2024

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 International Financial Reporting Standards (IFRSs). 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 applicable adopted International Financial Reporting Standards (IFRSs) have been followed, subject to any material departures disclosed and explained in the financial statements; 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.

ROI IFRS REG

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Directors' Report for the Year Ended 30 June 2025

Directors' Responsibility Statement

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ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Directors' Report for the Year Ended 31 December 2024

Approved by the Board on 6 August 2025 and signed on its behalf by:

[Click here to enter finalisation dates](#)

[Click here to enter signatories](#)

.....
Test

.....
Miss A Test
Director

.....
Ms C Test
Company secretary and director

.....
Mr E Test
Chief executive

.....
Rev F Test
Chairman and chief executive

ROI IFRS REG

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Directors' Report for the Year Ended 30 June 2025

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Test

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Miss A Test
Director

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Ms C Test
Company secretary and director

.....
Mr E Test
Chief executive

.....
Rev F Test
Chairman and chief executive

ROI IFRS REG

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Independent Auditor's Report to the Members of ROI IFRS REG

Qualified opinion

We were engaged to audit the financial statements of ROI IFRS REG (the 'company') and its subsidiaries (the 'group') for the year ended 31 December 2024, which comprise the Statement of Financial Position, Statement of Changes in Equity, 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 International Financial Reporting Standards (IFRS) as adopted by the European Union.

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 assets, liabilities and financial position of the group and the company as at 31 December 2024 and of the group financial performance and cash flows for the financial year then ended;
- have been properly prepared in accordance with IFRS as adopted by the European Union; 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](#)

Parent Entity A1

Basis for disclaimer of opinion on financial statements

[Click here to enter data](#)

Parent Entity A1

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 assets, liabilities and financial position of the group and the company as at 31 December 2024 and of the group financial performance and cash flows for the financial year then ended;
- have been properly prepared in accordance with IFRS as adopted by the European Union; 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](#)

Parent Entity A1

ROI IFRS REG

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Independent Auditor's Report to the Members of ROI IFRS REG

Qualified opinion

We were engaged to audit the financial statements of ROI IFRS REG (the 'company') and its subsidiaries (the 'group') for the year ended 30 June 2025, which comprise the Statement of Financial Position, Statement of Changes in Equity, 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 International Financial Reporting Standards (IFRS) as adopted by the European Union.

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 assets, liabilities and financial position of the group and the company as at 30 June 2025 and of the group financial performance and cash flows for the financial year then ended;
- have been properly prepared in accordance with IFRS as adopted by the European Union; 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](#)

Parent Entity A1

Basis for disclaimer of opinion on financial statements

[Click here to enter data](#)

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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 assets, liabilities and financial position of the group and the company as at 30 June 2025 and of the group financial performance and cash flows for the financial year then ended;
- have been properly prepared in accordance with IFRS as adopted by the European Union; 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](#)

Parent Entity A1

ROI IFRS REG

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Independent Auditor's Report to the Members of ROI IFRS REG

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 assets, liabilities and financial position of the group and the company as at 31 December 2024 and of the group financial performance and cash flows for the financial year then ended; and
- have been properly prepared in accordance with IFRS as adopted by the European Union.

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.

Emphasis of matter

[Click here to enter data](#)

Parent Entity A1

Key audit matters

[Click here to enter data](#)

Parent Entity A1

Other significant future developments

[Click here to enter data](#)

Parent Entity A1

ROI IFRS REG

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Independent Auditor's Report to the Members of ROI IFRS REG

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 assets, liabilities and financial position of the group and the company as at 30 June 2025 and of the group financial performance and cash flows for the financial year then ended; and
- have been properly prepared in accordance with IFRS as adopted by the European Union.

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.

Emphasis of matter

[Click here to enter data](#)

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Key audit matters

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Parent Entity A1

Other significant future developments

[Click here to enter data](#)

Parent Entity A1

ROI IFRS REG

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Independent Auditor's Report to the Members of ROI IFRS REG

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 directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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](#)

Parent Entity A1

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. test

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Independent Auditor's Report to the Members of ROI IFRS REG

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 directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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](#)

Parent Entity A1

Other information

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We have nothing to report in this regard. test

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Independent Auditor's Report to the Members of ROI IFRS REG

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 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 no exceptions to report arising from this responsibility.

[Click here to enter data](#)

Parent Entity A1

Responsibilities of directors

As explained more fully in the Directors' Responsibility Statement [set out on page 8], the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the group's 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. This description forms part of our auditor's report.

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Independent Auditor's Report to the Members of ROI IFRS REG

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

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- the Directors' Report has been prepared in accordance with the requirements of the Companies Act 2014.

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Independent Auditor's Report to the Members of ROI IFRS REG

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](#)

.....
Mr Senior Statutory Test
For and on behalf of Auditor PLC
Audit Company, Statutory Auditor

Audit Address Line 1
Audit Address Line 2
Audit Address Line 3
Audit Town
Audit County
AU12 3AU

6 August 2025

ROI IFRS REG

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Independent Auditor's Report to the Members of ROI IFRS REG

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[Click here to enter finalisation dates](#)

[Click here to enter signatories](#)

.....
Mr Senior Statutory Test
For and on behalf of Auditor PLC
Audit Company, Statutory Auditor

Audit Address Line 1
Audit Address Line 2
Audit Address Line 3
Audit Town
Audit County
AU12 3AU

6 August 2025

ROI IFRS REG

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Consolidated Income Statement for the Year Ended 31 December 2024

	Note	2024 €	2023 €
Revenue		13,153	26,306
Cost of sales		182	364
Gross profit		13,335	26,670
Distribution costs		3,023	6,046
Administrative expenses		2,854	5,708
Other operating income	7	7,251	14,502
Other operating expenses		445	890
Other gains	8	8,196	16,392
Operating profit	9	35,104	70,208
Finance income		21,553	43,106
Finance costs		19,694	39,388
Net finance income	10	41,247	82,494
Share of profit of equity accounted investees		1,641	3,282
Profit before tax		77,992	155,984
Income tax receipt	14	23,115	46,230
Suspense		279	558
Profit for the year		101,386	202,772
Profit/(loss) attributable to:			
Owners of the company		100,000	200,000
Out of balance to Profit category		1,386	2,772

[Click here to enter data](#)

	Note	2024 €	2023 €
Continuing operations			
Revenue		13,153	26,306
Cost of sales		182	364
Gross profit		13,335	26,670
Distribution costs		3,023	6,046
Administrative expenses		2,854	5,708
Other operating income	7	7,251	14,502
Other operating expenses		445	890

The notes on pages 71 to 486 form an integral part of these financial statements.

ROI IFRS REG

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Consolidated Income Statement for the Year Ended 30 June 2025

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ROI IFRS REG

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Consolidated Income Statement for the Year Ended 31 December 2024

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Share of profit of equity accounted investees		1,641	3,282
Profit before tax		77,992	155,984
Income tax receipt	14	23,115	46,230
Profit for the year from continuing operations		101,107	202,214
Discontinued operations			
Profit for the year from discontinued operations	4	4,727	9,454
Suspense		279	558
Profit for the year		106,113	212,226
Profit/(loss) attributable to:			
Owners of the company		100,000	200,000
Out of balance to Profit category		6,113	12,226
	Note	2024 €	2023 €
Revenue		13,153	26,306
Changes in inventories of finished goods and work in progress		(1,220)	(2,440)
Raw materials and consumables used		(4,591)	(9,182)
Employee benefits expense		15,350	30,700
Depreciation and amortisation expense		9,376	18,752
Impairment reversal		3,531	7,062
Other expenses		28,214	56,428
Other operating income	7	7,251	14,502
Other gains	8	8,196	16,392
Operating profit	9	79,260	158,520
Finance income		21,553	43,106
Finance costs		19,694	39,388
Net finance income	10	41,247	82,494

The notes on pages 71 to 486 form an integral part of these financial statements.

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Consolidated Income Statement for the Year Ended 30 June 2025

		2025 €	2024 €
Continuing operations	Note		
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Net finance income	10	41,247	82,494

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Consolidated Income Statement for the Year Ended 31 December 2024

	Note	2024 €	2023 €
Share of profit of equity accounted investees		1,641	3,282
Profit before tax		122,148	244,296
Income tax receipt	14	23,115	46,230
Suspense		279	558
Profit for the year		145,542	291,084
Profit/(loss) attributable to:			
Owners of the company		100,000	200,000
Out of balance to Profit category		45,542	91,084

[Click here to enter data](#)

	Note	2024 €	2023 €
Continuing operations			
Revenue		13,153	26,306
Changes in inventories of finished goods and work in progress		(1,220)	(2,440)
Raw materials and consumables used		(4,591)	(9,182)
Employee benefits expense		15,350	30,700
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Operating profit	9	79,260	158,520
Finance income		21,553	43,106
Finance costs		19,694	39,388
Net finance income	10	41,247	82,494
Share of profit of equity accounted investees		1,641	3,282
Profit before tax		122,148	244,296
Income tax receipt	14	23,115	46,230
Profit for the year from continuing operations		145,263	290,526
Discontinued operations			
Profit for the year from discontinued operations	4	4,727	9,454

The notes on pages 71 to 486 form an integral part of these financial statements.

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Consolidated Income Statement for the Year Ended 30 June 2025

	Note	2025 €	2024 €
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Profit before tax		122,148	244,296
Income tax receipt	14	23,115	46,230
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Profit/(loss) attributable to:			
Owners of the company		100,000	200,000
Out of balance to Profit category		45,542	91,084

[Click here to enter data](#)

	Note	2025 €	2024 €
Continuing operations			
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Profit for the year from discontinued operations	4	4,727	9,454

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Income Statement for the Year Ended 31 December 2024

	Note	2024 €	2023 €
Continuing operations			
Suspense		279	558
Profit for the year		150,269	300,538
Profit/(loss) attributable to:			
Owners of the company		100,000	200,000
Out of balance to Profit category		50,269	100,538

The above results were derived from continuing operations.

The notes on pages 71 to 486 form an integral part of these financial statements.

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Consolidated Income Statement for the Year Ended 30 June 2025

	Note	2025 €	2024 €
Continuing operations			
Suspense		279	558
Profit for the year		150,269	300,538
Profit/(loss) attributable to:			
Owners of the company		100,000	200,000
Out of balance to Profit category		50,269	100,538

The above results were derived from continuing operations.

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Comprehensive Income for the Year Ended **31 December 2024**

	Note	2024 €	2023 €
Profit for the year from continuing operations		95,273	190,546
Profit for the year from discontinued operations		4,727	9,454
Profit for the year		100,000	200,000
Total comprehensive income for the year		100,000	200,000
Total comprehensive income attributable to:			
Owners of the company		100,000	200,000
Click here to enter data			
	Note	2024 €	2023 €
Profit for the year from continuing operations		34,534	235,223
Profit for the year from discontinued operations		345,664	543,456
Profit for the year		380,198	778,679
Items that will not be reclassified subsequently to profit or loss			
Surplus on property, plant and equipment revaluation	16	345,243	23,344
Surplus on revaluation of other assets		34,536	23,423
Remeasurements of post employment benefit obligations	33	434,564	234,256
		814,343	281,023
Items that may be reclassified subsequently to profit or loss			
Surplus on changes in fair value of investment property	18	4,565	423,464
Surplus on revaluation of available for sale financial assets		25,423	234,236
Gain on cash flow hedges		234,256	234,236
Gain on hedge of investments in foreign operations		234,263	232,352
Foreign currency translation gains	9	234,345	23,546
Gain due to reclassification adjustments adjusted in foreign exchange differences		234,236	352,346
Gain on remeasuring equity interest held by acquirer to fair value before business combination		434,554	234,264
Increase in fair value of financial liabilities designated at FVTPL		345,464	234,236
Share of associates and joint ventures other comprehensive income		345,346	234,236
Sale proceeds from items that are not part of the group's ordinary activities and are connected to property, plant and equipment that is not yet available for use		453,453	324,236
Production costs related to property, plant and equipment before it is available for use and the sale of items connected to that property, plant and equipment that are not part of the group's ordinary activities		235,435	234,236

The notes on pages 71 to **486** form an integral part of these financial statements.

ROI IFRS REG

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

	Note	2025 €	2024 €
Profit for the year from continuing operations		95,273	190,546
Profit for the year from discontinued operations		4,727	9,454
Profit for the year		100,000	200,000
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Total comprehensive income attributable to:			
Owners of the company		100,000	200,000
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Consolidated Statement of Comprehensive Income for the Year Ended 31 December 2024

	Note	2024 €	2023 €
Sale proceeds from property, plant and equipment before it is available for use and where the sale of items connected to that property, plant and equipment are not part of the group's ordinary activities		345,346	234,236
		3,126,686	2,995,624
Total comprehensive income for the year		4,321,227	4,055,326
Total comprehensive income attributable to:			
Owners of the company		345,345	423,452
Non-controlling interests		34,533	534,564
		379,878	958,016

The notes on pages 71 to 486 form an integral part of these financial statements.

ROI IFRS REG

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

	Note	2025 €	2024 €
Sale proceeds from property, plant and equipment before it is available for use and where the sale of items connected to that property, plant and equipment are not part of the group's ordinary activities		345,346	234,236
		3,126,686	2,995,624
Total comprehensive income for the year		4,321,227	4,055,326
Total comprehensive income attributable to:			
Owners of the company		345,345	423,452
Non-controlling interests		34,533	534,564
		379,878	958,016

The notes on pages 71 to 510 form an integral part of these financial statements.

ROI IFRS REG

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(Registration number: REG000001)

Consolidated Statement of Financial Position as at 31 December 2024

	Note	2024 €	2023 €
Assets			
Non-current assets			
Property, plant and equipment	16	173,352	346,704
Right of use assets	17	30,250	60,500
Investment properties	18	55,013	110,026
Intangible assets	19	196,487	392,974
Equity accounted investments	20	38,547	77,094
Contract assets	6	1,135	2,270
Contract receivables	6	2,059	4,118
Contract cost asset		3,069	6,138
Deferred tax assets	14	1,316	2,632
Other financial assets	24	30,223	60,446
		<u>531,451</u>	<u>1,062,902</u>
Current assets			
Inventories	25	6,054	12,108
Trade and other receivables	26	13,965	27,930
Income tax asset		999	1,998
Cash and cash equivalents	27	1,002,258	4,516
Contract assets	6	1,662	3,324
Contract receivables	6	251	502
Contract cost asset		5,336	10,672
Rights to recover product from customers on return		636	1,272
Other financial assets	24	34,794	69,588
		<u>1,065,955</u>	<u>131,910</u>
Non-current assets classified as held for sale	5	<u>2,594</u>	<u>5,188</u>
Total assets		<u><u>1,600,000</u></u>	<u><u>1,200,000</u></u>
Equity and liabilities			

The notes on pages 71 to 486 form an integral part of these financial statements.

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

(Registration number: REG000001)

Consolidated Statement of Financial Position as at 30 June 2025

	Note	2025 €	2024 €
Assets			
Non-current assets			
Property, plant and equipment	16	173,352	346,704
Right of use assets	17	30,250	60,500
Investment properties	18	55,013	110,026
Intangible assets	19	196,487	392,974
Equity accounted investments	20	38,547	77,094
Contract assets	6	1,135	2,270
Contract receivables	6	2,059	4,118
Contract cost asset		3,069	6,138
Deferred tax assets	14	1,316	2,632
Other financial assets	24	30,223	60,446
		<u>531,451</u>	<u>1,062,902</u>
Current assets			
Inventories	25	6,054	12,108
Trade and other receivables	26	13,965	27,930
Income tax asset		999	1,998
Cash and cash equivalents	27	1,002,258	4,516
Contract assets	6	1,662	3,324
Contract receivables	6	251	502
Contract cost asset		5,336	10,672
Rights to recover product from customers on return		636	1,272
Other financial assets	24	34,794	69,588
		<u>1,065,955</u>	<u>131,910</u>
Non-current assets classified as held for sale	5	<u>2,594</u>	<u>5,188</u>
Total assets		<u><u>1,600,000</u></u>	<u><u>1,200,000</u></u>
Equity and liabilities			

The notes on pages 71 to 510 form an integral part of these financial statements.

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

(Registration number: REG000001)

Consolidated Statement of Financial Position as at 31 December 2024

	Note	2024 €	2023 €
Equity			
Called-up share capital presented as equity	35	(11,258)	(22,516)
Share premium		(12,486)	(24,972)
Capital redemption reserve	35	(43,106)	(86,212)
Capital contribution reserve		(16,738)	(33,476)
Foreign currency translation reserve		(15,323)	(30,646)
Revaluation reserve		(23,013)	(46,026)
Available for sale reserve		(23,660)	(47,320)
Cash flow hedging reserve		(2,955)	(5,910)
Other reserves		(2,022)	(4,044)
Retained earnings		(163,137)	(326,274)
Equity attributable to owners of the company		(313,698)	(627,396)
Non-controlling interests		(31,302)	(62,604)
Total equity		(345,000)	(690,000)
Non-current liabilities			
Long term lease liabilities		(3,398)	(6,796)
Loans and borrowings	30	(26,974)	(53,948)
Retirement benefit obligations	33	(8,613)	(17,226)
Provisions	32	(19,166)	(38,332)
Accruals		(2,755)	(5,510)
Contract liabilities	6	(626)	(1,252)
Trade and other payables		(1,001,029)	(2,058)
Deferred income		(5,501)	(11,002)
Deferred tax liabilities	14	(9,097)	(18,194)
Other financial liabilities		(3,205)	(6,410)
Non-equity called-up share capital		(10,463)	(20,926)
		(1,090,827)	(181,654)
Current liabilities			
Current portion of long term lease liabilities		(1,447)	(2,894)
Trade and other payables	28	(92,598)	(185,196)
Payments on account		(4,297)	(8,594)
Loans and borrowings	30	(25,823)	(51,646)
Income tax liability		(990)	(1,980)
Provisions	32	(17,322)	(34,644)
Accruals		(377)	(754)
Contract liabilities	6	(108)	(216)

The notes on pages 71 to 486 form an integral part of these financial statements.

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

(Registration number: REG000001)

Consolidated Statement of Financial Position as at 30 June 2025

	Note	2025 €	2024 €
Equity			
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Share premium		(12,486)	(24,972)
Capital redemption reserve	35	(43,106)	(86,212)
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Accruals		(377)	(754)
Contract liabilities	6	(108)	(216)

The notes on pages 71 to 510 form an integral part of these financial statements.

ROI IFRS REG

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(Registration number: REG000001)

Consolidated Statement of Financial Position as at 31 December 2024

	Note	2024 €	2023 €
Deferred income		(1,130)	(2,260)
Dividends payable	37	(12,110)	(24,220)
Other financial liabilities		(1,848)	(3,696)
Non-equity called-up share capital		(2,306)	(4,612)
		(160,356)	(320,712)
Liabilities directly associated with non-current assets classified as held for sale	5	3,817	7,634
Total liabilities		(1,255,000)	(510,000)
Total equity and liabilities		(1,600,000)	(1,200,000)

With the proper authorisation, the financial statements can be amended after issue.

Approved by the Board on 6 August 2025 and signed on its behalf by:

[Click here to enter finalisation dates](#)

[Click here to enter signatories](#)

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Test

.....
Miss A Test
Director

.....
Lady D Test
Chairman

.....
Mr E Test
Chief executive

The notes on pages 71 to 486 form an integral part of these financial statements.

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

(Registration number: REG000001)

Consolidated Statement of Financial Position as at 30 June 2025

	Note	2025 €	2024 €
Deferred income		(1,130)	(2,260)
Dividends payable	37	(12,110)	(24,220)
Other financial liabilities		(1,848)	(3,696)
Non-equity called-up share capital		(2,306)	(4,612)
		(160,356)	(320,712)
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[Click here to enter signatories](#)

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Test

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Miss A Test
Director

.....
Lady D Test
Chairman

.....
Mr E Test
Chief executive

The notes on pages 71 to 510 form an integral part of these financial statements.

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

(Registration number: REG000001)

Consolidated Statement of Financial Position as at 31 December 2024

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Prof G Test
Director

Draft

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

(Registration number: REG000001)

Consolidated Statement of Financial Position as at 30 June 2025

.....
Prof G Test
Director

Draft

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

(Registration number: REG000001)

Statement of Financial Position as at 31 December 2024

	Note	2024 €	2023 €
Assets			
Non-current assets			
Property, plant and equipment	16	234,936	469,872
Right of use assets	17	59,348	118,696
Investment properties	18	95,009	190,018
Intangible assets	19	366,083	732,166
Investments in subsidiaries, joint ventures and associates	20	60,486	120,972
Contract assets	6	1,340	2,680
Contract receivables	6	11,784	23,568
Contract cost asset		5,314	10,628
Deferred tax assets	14	1,745	3,490
Other financial assets	24	45,049	90,098
		<u>881,094</u>	<u>1,762,188</u>
Current assets			
Inventories	25	20,741	41,482
Trade and other receivables	26	17,939	35,878
Income tax asset		3,256	6,512
Cash and cash equivalents	27	18,209	36,418
Contract assets	6	2,142	4,284
Contract receivables	6	4,920	9,840
Contract cost asset		4,230	8,460
Rights to recover product from customers on return		1,752	3,504
Other financial assets	24	44,923	89,846
		<u>118,112</u>	<u>236,224</u>
Non-current assets classified as held for sale		<u>794</u>	<u>1,588</u>
Total assets		<u><u>1,000,000</u></u>	<u><u>2,000,000</u></u>
Equity and liabilities			

The notes on pages 71 to 486 form an integral part of these financial statements.

ROI IFRS REG

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(Registration number: REG000001)

Statement of Financial Position as at 30 June 2025

	Note	2025 €	2024 €
Assets			
Non-current assets			
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		<u>118,112</u>	<u>236,224</u>
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Equity and liabilities			

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ROI IFRS REG

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(Registration number: REG000001)

Statement of Financial Position as at 31 December 2024

	Note	2024 €	2023 €
Equity			
Called-up share capital presented as equity	35	(14,487)	(28,974)
Share premium		(2,856)	(5,712)
Capital redemption reserve	35	(66,152)	(132,304)
Capital contribution reserve		(1,808)	(3,616)
Foreign currency translation reserve		(5,765)	(11,530)
Revaluation reserve		(1,227)	(2,454)
Available for sale reserve		(62,735)	(125,470)
Cash flow hedging reserve		(15,295)	(30,590)
Other reserves		(2,978)	(5,956)
Retained earnings		(526,380)	(1,052,760)
Total equity		(699,683)	(1,399,366)
Non-current liabilities			
Long term lease liabilities		(6,991)	(13,982)
Loans and borrowings	30	(60,520)	(121,040)
Retirement benefit obligations	33	(25,248)	(50,496)
Provisions	32	(19,509)	(39,018)
Accruals		(3,728)	(7,456)
Contract liabilities	6	(9,509)	(19,018)
Trade and other payables		(2,162)	(4,324)
Deferred income		(5,555)	(11,110)
Deferred tax liabilities	14	(1,762)	(3,524)
Other financial liabilities		(7,405)	(14,810)
Non-equity called-up share capital		(6,570)	(13,140)
		(148,959)	(297,918)
Current liabilities			
Current portion of long term lease liabilities		(7,325)	(14,650)
Trade and other payables	28	(45,540)	(91,080)
Payments on account		(14,553)	(29,106)
Loans and borrowings	30	(29,843)	(59,686)
Income tax liability		(8,807)	(17,614)
Provisions	32	(16,481)	(32,962)
Accruals		(1,445)	(2,890)
Contract liabilities	6	(9,163)	(18,326)
Deferred income		(1,024)	(2,048)
Dividends payable	37	(5,823)	(11,646)
Other financial liabilities		(6,599)	(13,198)

The notes on pages 71 to 486 form an integral part of these financial statements.

ROI IFRS REG

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Statement of Financial Position as at 30 June 2025

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Provisions	32	(16,481)	(32,962)
Accruals		(1,445)	(2,890)
Contract liabilities	6	(9,163)	(18,326)
Deferred income		(1,024)	(2,048)
Dividends payable	37	(5,823)	(11,646)
Other financial liabilities		(6,599)	(13,198)

The notes on pages 71 to 510 form an integral part of these financial statements.

ROI IFRS REG

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(Registration number: REG000001)

Statement of Financial Position as at 31 December 2024

	Note	2024 €	2023 €
Non-equity called-up share capital		(4,165)	(8,330)
		(150,768)	(301,536)
Liabilities directly associated with non-current assets classified as held for sale		273	546
Total liabilities		(300,000)	(600,000)
Total equity and liabilities		(999,683)	(1,999,366)
Statement of financial position is out of balance		317	634

With the proper authorisation, the financial statements can be amended after issue.

Approved by the Board on 6 August 2025 and signed on its behalf by:

[Click here to enter finalisation dates](#)

[Click here to enter signatories](#)

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Test

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Miss A Test
Director

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Lady D Test
Chairman

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Mr E Test
Chief executive

.....
Prof G Test
Director

The notes on pages 71 to 486 form an integral part of these financial statements.

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

(Registration number: REG000001)

Statement of Financial Position as at 30 June 2025

	Note	2025 €	2024 €
Non-equity called-up share capital		(4,165)	(8,330)
		(150,768)	(301,536)
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Test

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Director

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Lady D Test
Chairman

.....
Mr E Test
Chief executive

.....
Prof G Test
Director

The notes on pages 71 to 510 form an integral part of these financial statements.

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Retained earnings €	Total €	Total equity €
Profit for the year	100,000	100,000	100,000
At 31 December 2024	100,000	100,000	100,000
Difference between the prior period closing balance and current period opening balance	(200,000)	(200,000)	(200,000)
	Retained earnings €	Total €	Total equity €
Profit for the year	100,000	100,000	100,000
At 31 December 2024	100,000	100,000	100,000
Difference between the prior period closing balance and current period opening balance	(200,000)	(200,000)	(200,000)
	Retained earnings €	Total €	Total equity €
Profit for the year	200,000	200,000	200,000
At 31 December 2023	200,000	200,000	200,000
Difference between the prior period closing balance and current period opening balance	200,000	200,000	200,000

The notes on pages 71 to 486 form an integral part of these financial statements.

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

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

The notes on pages 71 to 510 form an integral part of these financial statements.

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

						Retained earnings €	Total €	Total equity €
Profit for the year						200,000	200,000	200,000
At 31 December 2023						200,000	200,000	200,000
Difference between the prior period closing balance and current period opening balance						200,000	200,000	200,000
Click here to enter data								
	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
At 1 January 2024	76,874	64,287	98,248	65,378	98,482	75,399	78,739	98,358
Profit for the year	64,728	46,272	64,782	64,788	76,428	68,392	74,892	58,377
Other comprehensive income	42,423	45,234	65,635	87,329	76,428	48,288	46,238	87,239
Total comprehensive income	107,151	91,506	130,417	152,117	152,856	116,680	121,130	145,616
Dividends	65,742	67,388	76,244	56,829	87,347	28,738	87,428	23,747
New share capital subscribed	44,284	28,478	78,887	78,876	88,976	67,897	87,767	24,247
Share issue costs	62,787	42,864	74,628	42,688	76,287	23,346	98,237	23,467
Purchase of own share capital	62,983	74,287	74,629	41,873	87,429	23,232	98,278	23,457
Other ordinary share capital movements	82,734	62,898	63,428	98,843	36,432	98,274	53,873	98,329
Transfer of preference share capital to liabilities	46,733	46,654	57,856	64,536	22,446	84,673	24,563	73,563

The notes on pages 71 to 486 form an integral part of these financial statements.

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

						Retained earnings €	Total €	Total equity €
Profit for the year						200,000	200,000	200,000
At 30 June 2024						200,000	200,000	200,000
Difference between the prior period closing balance and current period opening balance						200,000	200,000	200,000
Click here to enter data								
	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
At 1 July 2024	76,874	64,287	98,248	65,378	98,482	75,399	78,739	98,358
Profit for the year	64,728	46,272	64,782	64,788	76,428	68,392	74,892	58,377
Other comprehensive income	42,423	45,234	65,635	87,329	76,428	48,288	46,238	87,239
Total comprehensive income	107,151	91,506	130,417	152,117	152,856	116,680	121,130	145,616
Dividends	65,742	67,388	76,244	56,829	87,347	28,738	87,428	23,747
New share capital subscribed	44,284	28,478	78,887	78,876	88,976	67,897	87,767	24,247
Share issue costs	62,787	42,864	74,628	42,688	76,287	23,346	98,237	23,467
Purchase of own share capital	62,983	74,287	74,629	41,873	87,429	23,232	98,278	23,457
Other ordinary share capital movements	82,734	62,898	63,428	98,843	36,432	98,274	53,873	98,329
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Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
At 1 January 2024	75,839	98,439	830,043	98,539	928,582
Profit for the year	47,282	42,929	608,870	68,299	677,169
Other comprehensive income	65,328	46,278	610,420	46,272	656,692
Total comprehensive income	112,610	89,207	1,219,290	114,571	1,333,861
Dividends	28,748	87,428	609,639	87,288	696,927
New share capital subscribed	53,868	67,287	620,567	56,238	676,805
Share issue costs	78,234	46,286	568,824	82,736	651,560
Purchase of own share capital	65,378	65,732	617,278	46,287	663,565
Other ordinary share capital movements	46,288	26,742	667,841	78,288	746,129
Transfer of preference share capital to liabilities	45,346	97,437	563,807	47,545	611,352

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
At 1 July 2024	75,839	98,439	830,043	98,539	928,582
Profit for the year	47,282	42,929	608,870	68,299	677,169
Other comprehensive income	65,328	46,278	610,420	46,272	656,692
Total comprehensive income	112,610	89,207	1,219,290	114,571	1,333,861
Dividends	28,748	87,428	609,639	87,288	696,927
New share capital subscribed	53,868	67,287	620,567	56,238	676,805
Share issue costs	78,234	46,286	568,824	82,736	651,560
Purchase of own share capital	65,378	65,732	617,278	46,287	663,565
Other ordinary share capital movements	46,288	26,742	667,841	78,288	746,129
Transfer of preference share capital to liabilities	45,346	97,437	563,807	47,545	611,352

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
Other preference share capital movements	87,238	42,827	27,428	74,828	64,278	23,468	87,426	46,288
Other share premium reserve movements	64,728	45,278	64,278	46,547	76,428	56,378	96,288	46,288
Other capital redemption reserve movements	64,378	64,278	65,382	98,328	76,289	89,274	64,278	98,317
Share-based payment transactions	74,828	64,278	74,288	87,234	87,387	87,347	87,238	873,648
Test	73,938	65,838	98,347	75,389	78,375	98,357	65,387	65,828
Decrease in non-controlling interest in subsidiaries	65,738	87,428	42,748	64,284	64,264	65,783	87,537	73,487
Acquisition of subsidiaries, increase or decrease in equity	87,539	74,829	67,653	98,428	87,388	94,728	64,278	83,879
Acquisition of non-controlling interest, increase or decrease in equity	78,272	67,898	62,787	67,777	86,688	76,768	87,678	67,886
Merger adjustment, increase or decrease in equity	76,878	87,688	87,687	88,787	87,688	87,687	87,687	65,767
At 31 December 2024	1,222,825	1,078,704	1,244,935	1,302,742	1,359,040	1,198,029	1,377,812	1,932,172
Difference between the prior period closing balance and current period opening balance	1,428,524	1,424,814	1,234,314	1,418,118	1,382,704	1,402,282	1,392,507	1,409,443

The notes on pages 71 to 486 form an integral part of these financial statements.

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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 €	Available for sale reserve €	Cash flow hedging reserve €
Other preference share capital movements	87,238	42,827	27,428	74,828	64,278	23,468	87,426	46,288
Other share premium reserve movements	64,728	45,278	64,278	46,547	76,428	56,378	96,288	46,288
Other capital redemption reserve movements	64,378	64,278	65,382	98,328	76,289	89,274	64,278	98,317
Share-based payment transactions	74,828	64,278	74,288	87,234	87,387	87,347	87,238	873,648
Test	73,938	65,838	98,347	75,389	78,375	98,357	65,387	65,828
Decrease in non-controlling interest in subsidiaries	65,738	87,428	42,748	64,284	64,264	65,783	87,537	73,487
Acquisition of subsidiaries, increase or decrease in equity	87,539	74,829	67,653	98,428	87,388	94,728	64,278	83,879
Acquisition of non-controlling interest, increase or decrease in equity	78,272	67,898	62,787	67,777	86,688	76,768	87,678	67,886
Merger adjustment, increase or decrease in equity	76,878	87,688	87,687	88,787	87,688	87,687	87,687	65,767
At 30 June 2025	1,222,825	1,078,704	1,244,935	1,302,742	1,359,040	1,198,029	1,377,812	1,932,172
Difference between the prior period closing balance and current period opening balance	1,428,524	1,424,814	1,234,314	1,418,118	1,382,704	1,402,282	1,392,507	1,409,443

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
Other preference share capital movements	87,274	47,288	588,343	64,378	652,721
Other share premium reserve movements	64,722	98,287	659,222	46,289	705,511
Other capital redemption reserve movements	64,288	64,288	749,100	73,278	822,378
Share-based payment transactions	87,347	87,488	1,611,083	87,364	1,698,447
Test	98,453	64,587	784,499	74,628	859,127
Decrease in non-controlling interest in subsidiaries	98,395	85,939	735,603	85,792	821,395
Acquisition of subsidiaries, increase or decrease in equity	64,728	98,427	821,877	67,389	889,266
Acquisition of non-controlling interest, increase or decrease in equity	68,768	76,587	741,109	76,876	817,985
Merger adjustment, increase or decrease in equity	88,787	76,687	835,343	87,785	923,128
At 31 December 2024	1,229,073	1,278,136	13,223,468	1,275,271	14,498,739
Difference between the prior period closing balance and current period opening balance	1,279,801	1,334,609	13,707,116	1,294,691	15,001,807

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
Other preference share capital movements	87,274	47,288	588,343	64,378	652,721
Other share premium reserve movements	64,722	98,287	659,222	46,289	705,511
Other capital redemption reserve movements	64,288	64,288	749,100	73,278	822,378
Share-based payment transactions	87,347	87,488	1,611,083	87,364	1,698,447
Test	98,453	64,587	784,499	74,628	859,127
Decrease in non-controlling interest in subsidiaries	98,395	85,939	735,603	85,792	821,395
Acquisition of subsidiaries, increase or decrease in equity	64,728	98,427	821,877	67,389	889,266
Acquisition of non-controlling interest, increase or decrease in equity	68,768	76,587	741,109	76,876	817,985
Merger adjustment, increase or decrease in equity	88,787	76,687	835,343	87,785	923,128
At 30 June 2025	1,229,073	1,278,136	13,223,468	1,275,271	14,498,739
Difference between the prior period closing balance and current period opening balance	1,279,801	1,334,609	13,707,116	1,294,691	15,001,807

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Changes in Equity for the Financial Year Ended **31 December 2024**

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	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
At 1 January 2024	76,874	64,287	98,248	65,378	98,482	75,399	78,739	98,358
Prior period adjustment	74,838	48,737	64,837	87,548	46,328	65,883	57,388	98,723
Change in accounting policy	27,838	54,728	98,732	48,299	64,828	98,333	37,486	87,428
At 1 January 2024 (As restated)	179,550	167,752	261,817	201,225	209,638	239,615	173,613	284,509
Profit for the year	64,728	46,272	64,782	64,788	76,428	68,392	74,892	58,377
Other comprehensive income	42,423	45,234	65,635	87,329	76,428	48,288	46,238	87,239
Total comprehensive income	107,151	91,506	130,417	152,117	152,856	116,680	121,130	145,616
Dividends	65,742	67,388	76,244	56,829	87,347	28,738	87,428	23,747
New share capital subscribed	44,284	28,478	78,887	78,876	88,976	67,897	87,767	24,247
Share issue costs	62,787	42,864	74,628	42,688	76,287	23,346	98,237	23,467
Purchase of own share capital	62,983	74,287	74,629	41,873	87,429	23,232	98,278	23,457
Other ordinary share capital movements	82,734	62,898	63,428	98,843	36,432	98,274	53,873	98,329
Transfer of preference share capital to liabilities	46,733	46,654	57,856	64,536	22,446	84,673	24,563	73,563
Other preference share capital movements	87,238	42,827	27,428	74,828	64,278	23,468	87,426	46,288
Other share premium reserve movements	64,728	45,278	64,278	46,547	76,428	56,378	96,288	46,288

The notes on pages 71 to **486** form an integral part of these financial statements.

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

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	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
At 1 July 2024	76,874	64,287	98,248	65,378	98,482	75,399	78,739	98,358
Prior period adjustment	74,838	48,737	64,837	87,548	46,328	65,883	57,388	98,723
Change in accounting policy	27,838	54,728	98,732	48,299	64,828	98,333	37,486	87,428
At 1 July 2024 (As restated)	179,550	167,752	261,817	201,225	209,638	239,615	173,613	284,509
Profit for the year	64,728	46,272	64,782	64,788	76,428	68,392	74,892	58,377
Other comprehensive income	42,423	45,234	65,635	87,329	76,428	48,288	46,238	87,239
Total comprehensive income	107,151	91,506	130,417	152,117	152,856	116,680	121,130	145,616
Dividends	65,742	67,388	76,244	56,829	87,347	28,738	87,428	23,747
New share capital subscribed	44,284	28,478	78,887	78,876	88,976	67,897	87,767	24,247
Share issue costs	62,787	42,864	74,628	42,688	76,287	23,346	98,237	23,467
Purchase of own share capital	62,983	74,287	74,629	41,873	87,429	23,232	98,278	23,457
Other ordinary share capital movements	82,734	62,898	63,428	98,843	36,432	98,274	53,873	98,329
Transfer of preference share capital to liabilities	46,733	46,654	57,856	64,536	22,446	84,673	24,563	73,563
Other preference share capital movements	87,238	42,827	27,428	74,828	64,278	23,468	87,426	46,288
Other share premium reserve movements	64,728	45,278	64,278	46,547	76,428	56,378	96,288	46,288

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
At 1 January 2024	75,839	98,439	830,043	98,539	928,582
Prior period adjustment	37,288	47,287	628,857	92,398	721,255
Change in accounting policy	46,728	73,478	637,878	63,478	701,356
At 1 January 2024 (As restated)	159,855	219,204	2,096,778	254,415	2,351,193
Profit for the year	47,282	42,929	608,870	68,299	677,169
Other comprehensive income	65,328	46,278	610,420	46,272	656,692
Total comprehensive income	112,610	89,207	1,219,290	114,571	1,333,861
Dividends	28,748	87,428	609,639	87,288	696,927
New share capital subscribed	53,868	67,287	620,567	56,238	676,805
Share issue costs	78,234	46,286	568,824	82,736	651,560
Purchase of own share capital	65,378	65,732	617,278	46,287	663,565
Other ordinary share capital movements	46,288	26,742	667,841	78,288	746,129
Transfer of preference share capital to liabilities	45,346	97,437	563,807	47,545	611,352
Other preference share capital movements	87,274	47,288	588,343	64,378	652,721
Other share premium reserve movements	64,722	98,287	659,222	46,289	705,511

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
At 1 July 2024	75,839	98,439	830,043	98,539	928,582
Prior period adjustment	37,288	47,287	628,857	92,398	721,255
Change in accounting policy	46,728	73,478	637,878	63,478	701,356
At 1 July 2024 (As restated)	159,855	219,204	2,096,778	254,415	2,351,193
Profit for the year	47,282	42,929	608,870	68,299	677,169
Other comprehensive income	65,328	46,278	610,420	46,272	656,692
Total comprehensive income	112,610	89,207	1,219,290	114,571	1,333,861
Dividends	28,748	87,428	609,639	87,288	696,927
New share capital subscribed	53,868	67,287	620,567	56,238	676,805
Share issue costs	78,234	46,286	568,824	82,736	651,560
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Other ordinary share capital movements	46,288	26,742	667,841	78,288	746,129
Transfer of preference share capital to liabilities	45,346	97,437	563,807	47,545	611,352
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Other share premium reserve movements	64,722	98,287	659,222	46,289	705,511

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Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
Other capital redemption reserve movements	64,378	64,278	65,382	98,328	76,289	89,274	64,278	98,317
Share-based payment transactions	74,828	64,278	74,288	87,234	87,387	87,347	87,238	873,648
Test	73,938	65,838	98,347	75,389	78,375	98,357	65,387	65,828
Decrease in non-controlling interest in subsidiaries	65,738	87,428	42,748	64,284	64,264	65,783	87,537	73,487
Acquisition of subsidiaries, increase or decrease in equity	87,539	74,829	67,653	98,428	87,388	94,728	64,278	83,879
Acquisition of non-controlling interest, increase or decrease in equity	78,272	67,898	62,787	67,777	86,688	76,768	87,678	67,886
Merger adjustment, increase or decrease in equity	76,878	87,688	87,687	88,787	87,688	87,687	87,687	65,767
At 31 December 2024	<u>1,325,501</u>	<u>1,182,169</u>	<u>1,408,504</u>	<u>1,438,589</u>	<u>1,470,196</u>	<u>1,362,245</u>	<u>1,472,686</u>	<u>2,118,323</u>
Difference between the prior period closing balance and current period opening balance	1,325,848	1,321,349	1,070,745	1,282,271	1,271,548	1,238,066	1,297,633	1,223,292

The notes on pages 71 to 486 form an integral part of these financial statements.

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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 €	Available for sale reserve €	Cash flow hedging reserve €
Other capital redemption reserve movements	64,378	64,278	65,382	98,328	76,289	89,274	64,278	98,317
Share-based payment transactions	74,828	64,278	74,288	87,234	87,387	87,347	87,238	873,648
Test	73,938	65,838	98,347	75,389	78,375	98,357	65,387	65,828
Decrease in non-controlling interest in subsidiaries	65,738	87,428	42,748	64,284	64,264	65,783	87,537	73,487
Acquisition of subsidiaries, increase or decrease in equity	87,539	74,829	67,653	98,428	87,388	94,728	64,278	83,879
Acquisition of non-controlling interest, increase or decrease in equity	78,272	67,898	62,787	67,777	86,688	76,768	87,678	67,886
Merger adjustment, increase or decrease in equity	76,878	87,688	87,687	88,787	87,688	87,687	87,687	65,767
At 30 June 2025	<u>1,325,501</u>	<u>1,182,169</u>	<u>1,408,504</u>	<u>1,438,589</u>	<u>1,470,196</u>	<u>1,362,245</u>	<u>1,472,686</u>	<u>2,118,323</u>
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Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
Other capital redemption reserve movements	64,288	64,288	749,100	73,278	822,378
Share-based payment transactions	87,347	87,488	1,611,083	87,364	1,698,447
Test	98,453	64,587	784,499	74,628	859,127
Decrease in non-controlling interest in subsidiaries	98,395	85,939	735,603	85,792	821,395
Acquisition of subsidiaries, increase or decrease in equity	64,728	98,427	821,877	67,389	889,266
Acquisition of non-controlling interest, increase or decrease in equity	68,768	76,587	741,109	76,876	817,985
Merger adjustment, increase or decrease in equity	88,787	76,687	835,343	87,785	923,128
At 31 December 2024	1,313,089	1,398,901	14,490,203	1,431,147	15,921,350
Difference between the prior period closing balance and current period opening balance	1,195,785	1,213,844	12,440,381	1,138,815	13,579,196
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The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
Other capital redemption reserve movements	64,288	64,288	749,100	73,278	822,378
Share-based payment transactions	87,347	87,488	1,611,083	87,364	1,698,447
Test	98,453	64,587	784,499	74,628	859,127
Decrease in non-controlling interest in subsidiaries	98,395	85,939	735,603	85,792	821,395
Acquisition of subsidiaries, increase or decrease in equity	64,728	98,427	821,877	67,389	889,266
Acquisition of non-controlling interest, increase or decrease in equity	68,768	76,587	741,109	76,876	817,985
Merger adjustment, increase or decrease in equity	88,787	76,687	835,343	87,785	923,128
At 30 June 2025	1,313,089	1,398,901	14,490,203	1,431,147	15,921,350
Difference between the prior period closing balance and current period opening balance	1,195,785	1,213,844	12,440,381	1,138,815	13,579,196

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The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
At 1 January 2023	65,378	73,757	65,378	65,376	64,372	98,478	32,764	98,587
Profit for the year	74,376	82,498	52,776	98,476	54,726	83,476	62,654	23,546
Other comprehensive income	65,633	56,356	45,643	73,456	45,335	98,538	75,388	72,648
Total comprehensive income	140,009	138,854	98,419	171,932	100,061	182,014	138,042	96,194
Dividends	64,278	64,287	67,687	77,684	46,586	88,668	57,887	76,576
New share capital subscribed	76,897	76,578	76,566	98,796	76,567	76,578	65,665	98,757
Share issue costs	63,782	64,287	46,278	64,278	87,468	28,747	87,374	74,367
Purchase of own share capital	87,379	87,357	73,483	98,745	84,538	74,388	76,484	87,347
Other ordinary share capital movements	45,267	87,347	25,427	98,437	35,267	87,347	64,277	87,347
Transfer of preference share capital to liabilities	76,428	56,276	74,768	62,768	87,248	64,278	64,528	74,287
Other preference share capital movements	76,376	54,268	87,477	35,623	98,439	53,267	87,437	32,427
Other share premium reserve movements	76,428	82,472	38,263	76,428	64,287	76,428	62,764	87,428
Other capital redemption reserve movements	63,849	75,274	98,438	64,376	98,478	62,478	87,346	87,346
Share-based payment transactions	76,348	98,378	45,627	98,436	26,427	93,476	67,247	87,487
Test	79,776	76,578	66,877	76,765	76,587	76,576	65,768	86,578

The notes on pages 71 to 486 form an integral part of these financial statements.

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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 €	Available for sale reserve €	Cash flow hedging reserve €
At 1 July 2023	65,378	73,757	65,378	65,376	64,372	98,478	32,764	98,587
Profit for the year	74,376	82,498	52,776	98,476	54,726	83,476	62,654	23,546
Other comprehensive income	65,633	56,356	45,643	73,456	45,335	98,538	75,388	72,648
Total comprehensive income	140,009	138,854	98,419	171,932	100,061	182,014	138,042	96,194
Dividends	64,278	64,287	67,687	77,684	46,586	88,668	57,887	76,576
New share capital subscribed	76,897	76,578	76,566	98,796	76,567	76,578	65,665	98,757
Share issue costs	63,782	64,287	46,278	64,278	87,468	28,747	87,374	74,367
Purchase of own share capital	87,379	87,357	73,483	98,745	84,538	74,388	76,484	87,347
Other ordinary share capital movements	45,267	87,347	25,427	98,437	35,267	87,347	64,277	87,347
Transfer of preference share capital to liabilities	76,428	56,276	74,768	62,768	87,248	64,278	64,528	74,287
Other preference share capital movements	76,376	54,268	87,477	35,623	98,439	53,267	87,437	32,427
Other share premium reserve movements	76,428	82,472	38,263	76,428	64,287	76,428	62,764	87,428
Other capital redemption reserve movements	63,849	75,274	98,438	64,376	98,478	62,478	87,346	87,346
Share-based payment transactions	76,348	98,378	45,627	98,436	26,427	93,476	67,247	87,487
Test	79,776	76,578	66,877	76,765	76,587	76,576	65,768	86,578

The notes on pages 71 to 510 form an integral part of these financial statements.

ROI IFRS REG

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Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
At 1 January 2023	26,545	98,576	689,211	63,756	752,967
Profit for the year	65,235	45,676	643,439	54,627	698,066
Other comprehensive income	74,653	46,347	653,997	54,636	708,633
Total comprehensive income	139,888	92,023	1,297,436	109,263	1,406,699
Dividends	45,667	46,765	636,085	87,686	723,771
New share capital subscribed	35,676	98,775	780,855	45,677	826,532
Share issue costs	84,378	74,365	675,324	64,377	739,701
Purchase of own share capital	83,746	45,626	799,093	32,562	831,655
Other ordinary share capital movements	64,267	84,776	679,759	84,387	764,146
Transfer of preference share capital to liabilities	64,288	64,287	689,156	67,487	756,643
Other preference share capital movements	65,427	85,738	676,479	64,276	740,755
Other share premium reserve movements	76,428	76,237	717,163	87,349	804,512
Other capital redemption reserve movements	64,278	52,326	754,189	74,387	828,576
Share-based payment transactions	64,287	64,284	721,997	87,876	809,873
Test	79,877	76,558	761,940	56,765	818,705

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
At 1 July 2023	26,545	98,576	689,211	63,756	752,967
Profit for the year	65,235	45,676	643,439	54,627	698,066
Other comprehensive income	74,653	46,347	653,997	54,636	708,633
Total comprehensive income	139,888	92,023	1,297,436	109,263	1,406,699
Dividends	45,667	46,765	636,085	87,686	723,771
New share capital subscribed	35,676	98,775	780,855	45,677	826,532
Share issue costs	84,378	74,365	675,324	64,377	739,701
Purchase of own share capital	83,746	45,626	799,093	32,562	831,655
Other ordinary share capital movements	64,267	84,776	679,759	84,387	764,146
Transfer of preference share capital to liabilities	64,288	64,287	689,156	67,487	756,643
Other preference share capital movements	65,427	85,738	676,479	64,276	740,755
Other share premium reserve movements	76,428	76,237	717,163	87,349	804,512
Other capital redemption reserve movements	64,278	52,326	754,189	74,387	828,576
Share-based payment transactions	64,287	64,284	721,997	87,876	809,873
Test	79,877	76,558	761,940	56,765	818,705

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
Decrease in non-controlling interest in subsidiaries	98,777	76,887	76,576	87,686	87,687	76,567	76,578	98,687
Acquisition of subsidiaries, increase or decrease in equity	87,699	87,537	87,387	63,587	98,576	65,834	87,357	87,358
Acquisition of non-controlling interest, increase or decrease in equity	75,388	37,644	87,598	75,378	87,375	76,346	87,457	64,347
Merger adjustment, increase or decrease in equity	65,378	87,589	65,388	65,388	75,357	87,387	65,388	73,877
At 31 December 2023	1,319,437	1,325,370	1,181,637	1,381,683	1,295,320	1,368,857	1,274,363	1,398,997
Difference between the prior period closing balance and current period opening balance	(1,242,563)	(1,261,083)	(1,083,389)	(1,316,305)	(1,196,838)	(1,293,458)	(1,195,624)	(1,300,639)

The notes on pages 71 to 486 form an integral part of these financial statements.

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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 €	Available for sale reserve €	Cash flow hedging reserve €
Decrease in non-controlling interest in subsidiaries	98,777	76,887	76,576	87,686	87,687	76,567	76,578	98,687
Acquisition of subsidiaries, increase or decrease in equity	87,699	87,537	87,387	63,587	98,576	65,834	87,357	87,358
Acquisition of non-controlling interest, increase or decrease in equity	75,388	37,644	87,598	75,378	87,375	76,346	87,457	64,347
Merger adjustment, increase or decrease in equity	65,378	87,589	65,388	65,388	75,357	87,387	65,388	73,877
At 30 June 2024	1,319,437	1,325,370	1,181,637	1,381,683	1,295,320	1,368,857	1,274,363	1,398,997
Difference between the prior period closing balance and current period opening balance	(1,242,563)	(1,261,083)	(1,083,389)	(1,316,305)	(1,196,838)	(1,293,458)	(1,195,624)	(1,300,639)

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
Decrease in non-controlling interest in subsidiaries	87,676	87,665	854,786	87,576	942,362
Acquisition of subsidiaries, increase or decrease in equity	87,387	98,347	851,069	75,389	926,458
Acquisition of non-controlling interest, increase or decrease in equity	76,374	76,538	744,445	76,465	820,910
Merger adjustment, increase or decrease in equity	65,388	76,346	727,486	87,368	814,854
At 31 December 2023	1,211,577	1,299,232	13,056,473	1,252,646	14,309,119
Difference between the prior period closing balance and current period opening balance	(1,135,738)	(1,200,793)	(12,226,430)	(1,154,107)	(13,380,537)
Click here to enter data					

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
Decrease in non-controlling interest in subsidiaries	87,676	87,665	854,786	87,576	942,362
Acquisition of subsidiaries, increase or decrease in equity	87,387	98,347	851,069	75,389	926,458
Acquisition of non-controlling interest, increase or decrease in equity	76,374	76,538	744,445	76,465	820,910
Merger adjustment, increase or decrease in equity	65,388	76,346	727,486	87,368	814,854
At 30 June 2024	1,211,577	1,299,232	13,056,473	1,252,646	14,309,119
Difference between the prior period closing balance and current period opening balance	(1,135,738)	(1,200,793)	(12,226,430)	(1,154,107)	(13,380,537)
Click here to enter data					

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
At 1 January 2023	65,378	73,757	65,378	65,376	64,372	98,478	32,764	98,587
Prior period adjustment	87,587	87,353	64,566	76,347	87,388	63,546	98,537	76,367
Change in accounting policy	98,374	76,378	86,359	25,466	98,478	45,278	98,346	32,437
At 1 January 2023 (As restated)	251,339	237,488	216,303	167,189	250,238	207,302	229,647	207,391
Profit for the year	74,376	82,498	52,776	98,476	54,726	83,476	62,654	23,546
Other comprehensive income	65,633	56,356	45,643	73,456	45,335	98,538	75,388	72,648
Total comprehensive income	140,009	138,854	98,419	171,932	100,061	182,014	138,042	96,194
Dividends	64,278	64,287	67,687	77,684	46,586	88,668	57,887	76,576
New share capital subscribed	76,897	76,578	76,566	98,796	76,567	76,578	65,665	98,757
Share issue costs	63,782	64,287	46,278	64,278	87,468	28,747	87,374	74,367
Purchase of own share capital	87,379	87,357	73,483	98,745	84,538	74,388	76,484	87,347
Other ordinary share capital movements	45,267	87,347	25,427	98,437	35,267	87,347	64,277	87,347
Transfer of preference share capital to liabilities	76,428	56,276	74,768	62,768	87,248	64,278	64,528	74,287
Other preference share capital movements	76,376	54,268	87,477	35,623	98,439	53,267	87,437	32,427
Other share premium reserve movements	76,428	82,472	38,263	76,428	64,287	76,428	62,764	87,428

The notes on pages 71 to 486 form an integral part of these financial statements.

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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 €	Available for sale reserve €	Cash flow hedging reserve €
At 1 July 2023	65,378	73,757	65,378	65,376	64,372	98,478	32,764	98,587
Prior period adjustment	87,587	87,353	64,566	76,347	87,388	63,546	98,537	76,367
Change in accounting policy	98,374	76,378	86,359	25,466	98,478	45,278	98,346	32,437
At 1 July 2023 (As restated)	251,339	237,488	216,303	167,189	250,238	207,302	229,647	207,391
Profit for the year	74,376	82,498	52,776	98,476	54,726	83,476	62,654	23,546
Other comprehensive income	65,633	56,356	45,643	73,456	45,335	98,538	75,388	72,648
Total comprehensive income	140,009	138,854	98,419	171,932	100,061	182,014	138,042	96,194
Dividends	64,278	64,287	67,687	77,684	46,586	88,668	57,887	76,576
New share capital subscribed	76,897	76,578	76,566	98,796	76,567	76,578	65,665	98,757
Share issue costs	63,782	64,287	46,278	64,278	87,468	28,747	87,374	74,367
Purchase of own share capital	87,379	87,357	73,483	98,745	84,538	74,388	76,484	87,347
Other ordinary share capital movements	45,267	87,347	25,427	98,437	35,267	87,347	64,277	87,347
Transfer of preference share capital to liabilities	76,428	56,276	74,768	62,768	87,248	64,278	64,528	74,287
Other preference share capital movements	76,376	54,268	87,477	35,623	98,439	53,267	87,437	32,427
Other share premium reserve movements	76,428	82,472	38,263	76,428	64,287	76,428	62,764	87,428

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
At 1 January 2023	26,545	98,576	689,211	63,756	752,967
Prior period adjustment	45,637	98,538	785,866	76,347	862,213
Change in accounting policy	98,426	35,278	694,820	64,237	759,057
At 1 January 2023 (As restated)	170,608	232,392	2,169,897	204,340	2,374,237
Profit for the year	65,235	45,676	643,439	54,627	698,066
Other comprehensive income	74,653	46,347	653,997	54,636	708,633
Total comprehensive income	139,888	92,023	1,297,436	109,263	1,406,699
Dividends	45,667	46,765	636,085	87,686	723,771
New share capital subscribed	35,676	98,775	780,855	45,677	826,532
Share issue costs	84,378	74,365	675,324	64,377	739,701
Purchase of own share capital	83,746	45,626	799,093	32,562	831,655
Other ordinary share capital movements	64,267	84,776	679,759	84,387	764,146
Transfer of preference share capital to liabilities	64,288	64,287	689,156	67,487	756,643
Other preference share capital movements	65,427	85,738	676,479	64,276	740,755
Other share premium reserve movements	76,428	76,237	717,163	87,349	804,512

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
At 1 July 2023	26,545	98,576	689,211	63,756	752,967
Prior period adjustment	45,637	98,538	785,866	76,347	862,213
Change in accounting policy	98,426	35,278	694,820	64,237	759,057
At 1 July 2023 (As restated)	170,608	232,392	2,169,897	204,340	2,374,237
Profit for the year	65,235	45,676	643,439	54,627	698,066
Other comprehensive income	74,653	46,347	653,997	54,636	708,633
Total comprehensive income	139,888	92,023	1,297,436	109,263	1,406,699
Dividends	45,667	46,765	636,085	87,686	723,771
New share capital subscribed	35,676	98,775	780,855	45,677	826,532
Share issue costs	84,378	74,365	675,324	64,377	739,701
Purchase of own share capital	83,746	45,626	799,093	32,562	831,655
Other ordinary share capital movements	64,267	84,776	679,759	84,387	764,146
Transfer of preference share capital to liabilities	64,288	64,287	689,156	67,487	756,643
Other preference share capital movements	65,427	85,738	676,479	64,276	740,755
Other share premium reserve movements	76,428	76,237	717,163	87,349	804,512

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
Other capital redemption reserve movements	63,849	75,274	98,438	64,376	98,478	62,478	87,346	87,346
Share-based payment transactions	76,348	98,378	45,627	98,436	26,427	93,476	67,247	87,487
Test	79,776	76,578	66,877	76,765	76,587	76,576	65,768	86,578
Decrease in non-controlling interest in subsidiaries	98,777	76,887	76,576	87,686	87,687	76,567	76,578	98,687
Acquisition of subsidiaries, increase or decrease in equity	87,699	87,537	87,387	63,587	98,576	65,834	87,357	87,358
Acquisition of non-controlling interest, increase or decrease in equity	75,388	37,644	87,598	75,378	87,375	76,346	87,457	64,347
Merger adjustment, increase or decrease in equity	65,378	87,589	65,388	65,388	75,357	87,387	65,388	73,877
At 31 December 2023	1,505,398	1,489,101	1,332,562	1,483,496	1,481,186	1,477,681	1,471,246	1,507,801
Difference between the prior period closing balance and current period opening balance	(1,428,524)	(1,424,814)	(1,234,314)	(1,418,118)	(1,382,704)	(1,402,282)	(1,392,507)	(1,409,443)

The notes on pages 71 to 486 form an integral part of these financial statements.

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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 €	Available for sale reserve €	Cash flow hedging reserve €
Other capital redemption reserve movements	63,849	75,274	98,438	64,376	98,478	62,478	87,346	87,346
Share-based payment transactions	76,348	98,378	45,627	98,436	26,427	93,476	67,247	87,487
Test	79,776	76,578	66,877	76,765	76,587	76,576	65,768	86,578
Decrease in non-controlling interest in subsidiaries	98,777	76,887	76,576	87,686	87,687	76,567	76,578	98,687
Acquisition of subsidiaries, increase or decrease in equity	87,699	87,537	87,387	63,587	98,576	65,834	87,357	87,358
Acquisition of non-controlling interest, increase or decrease in equity	75,388	37,644	87,598	75,378	87,375	76,346	87,457	64,347
Merger adjustment, increase or decrease in equity	65,378	87,589	65,388	65,388	75,357	87,387	65,388	73,877
At 30 June 2024	<u>1,505,398</u>	<u>1,489,101</u>	<u>1,332,562</u>	<u>1,483,496</u>	<u>1,481,186</u>	<u>1,477,681</u>	<u>1,471,246</u>	<u>1,507,801</u>
Difference between the prior period closing balance and current period opening balance	(1,428,524)	(1,424,814)	(1,234,314)	(1,418,118)	(1,382,704)	(1,402,282)	(1,392,507)	(1,409,443)

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
Other capital redemption reserve movements	64,278	52,326	754,189	74,387	828,576
Share-based payment transactions	64,287	64,284	721,997	87,876	809,873
Test	79,877	76,558	761,940	56,765	818,705
Decrease in non-controlling interest in subsidiaries	87,676	87,665	854,786	87,576	942,362
Acquisition of subsidiaries, increase or decrease in equity	87,387	98,347	851,069	75,389	926,458
Acquisition of non-controlling interest, increase or decrease in equity	76,374	76,538	744,445	76,465	820,910
Merger adjustment, increase or decrease in equity	65,388	76,346	727,486	87,368	814,854
At 31 December 2023	1,355,640	1,433,048	14,537,159	1,393,230	15,930,389
Difference between the prior period closing balance and current period opening balance	(1,279,801)	(1,334,609)	(13,707,116)	(1,294,691)	(15,001,807)

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 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €	Non-controlling interests €	Total equity €
Other capital redemption reserve movements	64,278	52,326	754,189	74,387	828,576
Share-based payment transactions	64,287	64,284	721,997	87,876	809,873
Test	79,877	76,558	761,940	56,765	818,705
Decrease in non-controlling interest in subsidiaries	87,676	87,665	854,786	87,576	942,362
Acquisition of subsidiaries, increase or decrease in equity	87,387	98,347	851,069	75,389	926,458
Acquisition of non-controlling interest, increase or decrease in equity	76,374	76,538	744,445	76,465	820,910
Merger adjustment, increase or decrease in equity	65,388	76,346	727,486	87,368	814,854
At 30 June 2024	1,355,640	1,433,048	14,537,159	1,393,230	15,930,389
Difference between the prior period closing balance and current period opening balance	(1,279,801)	(1,334,609)	(13,707,116)	(1,294,691)	(15,001,807)

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 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Retained earnings €	Total €
Profit for the year	500,000	500,000
At 31 December 2024	500,000	500,000
Difference between the prior period closing balance and current period opening balance	(1,000,000)	(1,000,000)
	Retained earnings €	Total €
Profit for the year	500,000	500,000
At 31 December 2024	500,000	500,000
Difference between the prior period closing balance and current period opening balance	(1,000,000)	(1,000,000)
	Retained earnings €	Total €
Profit for the year	1,000,000	1,000,000
At 31 December 2023	1,000,000	1,000,000
Difference between the prior period closing balance and current period opening balances	1,000,000	1,000,000

The notes on pages 71 to 486 form an integral part of these financial statements.

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

Profit for the year

At 30 June 2025

Difference between the prior period closing balance and current period opening balance

Profit for the year

At 30 June 2025

Difference between the prior period closing balance and current period opening balance

Profit for the year

At 30 June 2024

Difference between the prior period closing balance and current period opening balances

Retained earnings €	Total €
500,000	500,000
500,000	500,000
(1,000,000)	(1,000,000)
Retained earnings €	Total €
500,000	500,000
500,000	500,000
(1,000,000)	(1,000,000)
Retained earnings €	Total €
1,000,000	1,000,000
1,000,000	1,000,000
1,000,000	1,000,000

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

							Retained earnings €	Total €
Profit for the year							1,000,000	1,000,000
At 31 December 2023							1,000,000	1,000,000
Difference between the prior period closing balance and current period opening balances							1,000,000	1,000,000
Click here to enter data								
	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
At 1 January 2024	65,388	87,347	87,438	87,357	76,427	87,458	76,474	98,574
Profit for the year	65,387	63,887	54,277	73,467	64,276	42,647	64,284	98,389
Other comprehensive income	65,838	98,537	74,687	64,277	74,276	84,686	63,787	64,276
Total comprehensive income	131,225	162,424	128,964	137,744	138,552	127,333	128,071	162,665
Dividends	76,804	70,734	79,843	93,021	728,130	741,811	141,702	129,742
New share capital subscribed	65,882	64,278	64,238	98,457	64,287	94,879	64,288	64,287
Share issue costs	64,288	64,268	72,468	72,847	87,877	87,876	78,776	87,776
Purchase of own share capital	64,538	63,828	65,388	65,387	87,356	76,348	87,354	87,538
Other ordinary share capital movements	68,274	75,368	63,849	65,389	74,639	74,638	74,658	98,438
Transfer of preference share capital to liabilities	76,528	65,387	65,388	87,345	65,388	65,368	65,388	98,375

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Retained earnings €		Total €					
Profit for the year	1,000,000		1,000,000					
At 30 June 2024	1,000,000		1,000,000					
Difference between the prior period closing balance and current period opening balances	1,000,000		1,000,000					
	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
At 1 July 2024	65,388	87,347	87,438	87,357	76,427	87,458	76,474	98,574
Profit for the year	65,387	63,887	54,277	73,467	64,276	42,647	64,284	98,389
Other comprehensive income	65,838	98,537	74,687	64,277	74,276	84,686	63,787	64,276
Total comprehensive income	131,225	162,424	128,964	137,744	138,552	127,333	128,071	162,665
Dividends	76,804	70,734	79,843	93,021	728,130	741,811	141,702	129,742
New share capital subscribed	65,882	64,278	64,238	98,457	64,287	94,879	64,288	64,287
Share issue costs	64,288	64,268	72,468	72,847	87,877	87,876	78,776	87,776
Purchase of own share capital	64,538	63,828	65,388	65,387	87,356	76,348	87,354	87,538
Other ordinary share capital movements	68,274	75,368	63,849	65,389	74,639	74,638	74,658	98,438
Transfer of preference share capital to liabilities	76,528	65,387	65,388	87,345	65,388	65,368	65,388	98,375

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €
At 1 January 2024	87,472	87,347	841,282
Profit for the year	64,288	64,287	655,189
Other comprehensive income	64,257	87,246	741,867
Total comprehensive income	128,545	151,533	1,397,056
Dividends	64,941	142,122	2,268,850
New share capital subscribed	87,427	64,288	732,311
Share issue costs	87,798	98,778	802,752
Purchase of own share capital	76,386	64,326	738,449
Other ordinary share capital movements	65,378	76,538	737,169
Transfer of preference share capital to liabilities	65,389	87,538	742,094

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €
At 1 July 2024	87,472	87,347	841,282
Profit for the year	64,288	64,287	655,189
Other comprehensive income	64,257	87,246	741,867
Total comprehensive income	128,545	151,533	1,397,056
Dividends	64,941	142,122	2,268,850
New share capital subscribed	87,427	64,288	732,311
Share issue costs	87,798	98,778	802,752
Purchase of own share capital	76,386	64,326	738,449
Other ordinary share capital movements	65,378	76,538	737,169
Transfer of preference share capital to liabilities	65,389	87,538	742,094

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
Other preference share capital movements	65,388	76,883	83,975	63,858	87,538	65,385	87,356	65,389
Other share premium reserve movements	65,389	65,389	65,897	65,839	63,865	87,388	64,378	98,467
Other capital redemption reserve movements	65,387	87,358	98,458	76,357	87,537	65,389	74,368	63,888
Share-based payment transactions	56,389	87,538	76,537	65,377	87,538	98,358	87,356	65,389
At 31 December 2024	865,480	970,802	952,443	978,978	1,649,134	1,672,231	1,030,169	1,120,528
Difference between the prior period closing balance and current period opening balance	1,066,347	1,031,908	976,539	1,052,926	1,134,291	1,119,454	1,132,228	1,139,193

The notes on pages 71 to 486 form an integral part of these financial statements.

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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 €	Available for sale reserve €	Cash flow hedging reserve €
Other preference share capital movements	65,388	76,883	83,975	63,858	87,538	65,385	87,356	65,389
Other share premium reserve movements	65,389	65,389	65,897	65,839	63,865	87,388	64,378	98,467
Other capital redemption reserve movements	65,387	87,358	98,458	76,357	87,537	65,389	74,368	63,888
Share-based payment transactions	56,389	87,538	76,537	65,377	87,538	98,358	87,356	65,389
At 30 June 2025	865,480	970,802	952,443	978,978	1,649,134	1,672,231	1,030,169	1,120,528
Difference between the prior period closing balance and current period opening balance	1,066,347	1,031,908	976,539	1,052,926	1,134,291	1,119,454	1,132,228	1,139,193

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €
Other preference share capital movements	65,389	76,589	737,750
Other share premium reserve movements	65,387	65,387	707,386
Other capital redemption reserve movements	65,397	76,378	760,517
Share-based payment transactions	76,358	76,358	777,198
At 31 December 2024	935,867	1,067,182	11,242,814
Difference between the prior period closing balance and current period opening balance	1,031,565	1,083,159	10,767,610
Click here to enter data			

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €
Other preference share capital movements	65,389	76,589	737,750
Other share premium reserve movements	65,387	65,387	707,386
Other capital redemption reserve movements	65,397	76,378	760,517
Share-based payment transactions	76,358	76,358	777,198
At 30 June 2025	935,867	1,067,182	11,242,814
Difference between the prior period closing balance and current period opening balance	1,031,565	1,083,159	10,767,610
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The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
At 1 January 2024	65,388	87,347	87,438	87,357	76,427	87,458	76,474	98,574
Prior period adjustment	73,587	87,345	98,458	86,347	98,345	87,297	47,288	84,287
Change in accounting policy	76,343	87,347	87,346	76,346	87,472	76,467	84,878	76,346
At 1 January 2024 (As restated)	215,318	262,039	273,242	250,050	262,244	251,222	208,640	259,207
Profit for the year	65,387	63,887	54,277	73,467	64,276	42,647	64,284	98,389
Other comprehensive income	65,838	98,537	74,687	64,277	74,276	84,686	63,787	64,276
Total comprehensive income	131,225	162,424	128,964	137,744	138,552	127,333	128,071	162,665
Dividends	76,804	70,734	79,843	93,021	728,130	741,811	141,702	129,742
New share capital subscribed	65,882	64,278	64,238	98,457	64,287	94,879	64,288	64,287
Share issue costs	64,288	64,268	72,468	72,847	87,877	87,876	78,776	87,776
Purchase of own share capital	64,538	63,828	65,388	65,387	87,356	76,348	87,354	87,538
Other ordinary share capital movements	68,274	75,368	63,849	65,389	74,639	74,638	74,658	98,438
Transfer of preference share capital to liabilities	76,528	65,387	65,388	87,345	65,388	65,368	65,388	98,375
Other preference share capital movements	65,388	76,883	83,975	63,858	87,538	65,385	87,356	65,389
Other share premium reserve movements	65,389	65,389	65,897	65,839	63,865	87,388	64,378	98,467

The notes on pages 71 to 486 form an integral part of these financial statements.

ROI IFRS REG

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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 €	Available for sale reserve €	Cash flow hedging reserve €
At 1 July 2024	65,388	87,347	87,438	87,357	76,427	87,458	76,474	98,574
Prior period adjustment	73,587	87,345	98,458	86,347	98,345	87,297	47,288	84,287
Change in accounting policy	76,343	87,347	87,346	76,346	87,472	76,467	84,878	76,346
At 1 July 2024 (As restated)	215,318	262,039	273,242	250,050	262,244	251,222	208,640	259,207
Profit for the year	65,387	63,887	54,277	73,467	64,276	42,647	64,284	98,389
Other comprehensive income	65,838	98,537	74,687	64,277	74,276	84,686	63,787	64,276
Total comprehensive income	131,225	162,424	128,964	137,744	138,552	127,333	128,071	162,665
Dividends	76,804	70,734	79,843	93,021	728,130	741,811	141,702	129,742
New share capital subscribed	65,882	64,278	64,238	98,457	64,287	94,879	64,288	64,287
Share issue costs	64,288	64,268	72,468	72,847	87,877	87,876	78,776	87,776
Purchase of own share capital	64,538	63,828	65,388	65,387	87,356	76,348	87,354	87,538
Other ordinary share capital movements	68,274	75,368	63,849	65,389	74,639	74,638	74,658	98,438
Transfer of preference share capital to liabilities	76,528	65,387	65,388	87,345	65,388	65,368	65,388	98,375
Other preference share capital movements	65,388	76,883	83,975	63,858	87,538	65,385	87,356	65,389
Other share premium reserve movements	65,389	65,389	65,897	65,839	63,865	87,388	64,378	98,467

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €
At 1 January 2024	87,472	87,347	841,282
Prior period adjustment	87,478	87,437	837,869
Change in accounting policy	87,468	64,378	804,391
At 1 January 2024 (As restated)	262,418	239,162	2,483,542
Profit for the year	64,288	64,287	655,189
Other comprehensive income	64,257	87,246	741,867
Total comprehensive income	128,545	151,533	1,397,056
Dividends	64,941	142,122	2,268,850
New share capital subscribed	87,427	64,288	732,311
Share issue costs	87,798	98,778	802,752
Purchase of own share capital	76,386	64,326	738,449
Other ordinary share capital movements	65,378	76,538	737,169
Transfer of preference share capital to liabilities	65,389	87,538	742,094
Other preference share capital movements	65,389	76,589	737,750
Other share premium reserve movements	65,387	65,387	707,386

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €
At 1 July 2024	87,472	87,347	841,282
Prior period adjustment	87,478	87,437	837,869
Change in accounting policy	87,468	64,378	804,391
At 1 July 2024 (As restated)	262,418	239,162	2,483,542
Profit for the year	64,288	64,287	655,189
Other comprehensive income	64,257	87,246	741,867
Total comprehensive income	128,545	151,533	1,397,056
Dividends	64,941	142,122	2,268,850
New share capital subscribed	87,427	64,288	732,311
Share issue costs	87,798	98,778	802,752
Purchase of own share capital	76,386	64,326	738,449
Other ordinary share capital movements	65,378	76,538	737,169
Transfer of preference share capital to liabilities	65,389	87,538	742,094
Other preference share capital movements	65,389	76,589	737,750
Other share premium reserve movements	65,387	65,387	707,386

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
Other capital redemption reserve movements	65,387	87,358	98,458	76,357	87,537	65,389	74,368	63,888
Share-based payment transactions	56,389	87,538	76,537	65,377	87,538	98,358	87,356	65,389
At 31 December 2024	1,015,410	1,145,494	1,138,247	1,141,671	1,834,951	1,835,995	1,162,335	1,281,161
Difference between the prior period closing balance and current period opening balance	916,417	857,216	790,735	890,233	948,474	955,690	1,000,062	978,560

The notes on pages 71 to 486 form an integral part of these financial statements.

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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 €	Available for sale reserve €	Cash flow hedging reserve €
Other capital redemption reserve movements	65,387	87,358	98,458	76,357	87,537	65,389	74,368	63,888
Share-based payment transactions	56,389	87,538	76,537	65,377	87,538	98,358	87,356	65,389
At 30 June 2025	1,015,410	1,145,494	1,138,247	1,141,671	1,834,951	1,835,995	1,162,335	1,281,161
Difference between the prior period closing balance and current period opening balance	916,417	857,216	790,735	890,233	948,474	955,690	1,000,062	978,560

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €
Other capital redemption reserve movements	65,397	76,378	760,517
Share-based payment transactions	76,358	76,358	777,198
At 31 December 2024	1,110,813	1,218,997	12,885,074
Difference between the prior period closing balance and current period opening balance	856,619	931,344	9,125,350
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	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
At 1 January 2023	63,588	87,598	65,388	65,378	86,376	98,356	76,583	76,397
Profit for the year	57,387	87,358	63,789	65,387	87,347	87,356	87,356	98,436
Other comprehensive income	65,388	64,537	87,356	64,387	87,356	98,467	76,348	84,387
Total comprehensive income	122,775	151,895	151,145	129,774	174,703	185,823	163,704	182,823
Dividends	77,102	92,821	65,443	87,820	76,412	87,002	64,373	152,912
New share capital subscribed	87,358	73,578	65,386	87,356	65,388	65,387	98,538	75,378
Share issue costs	87,358	65,387	87,588	63,878	87,578	76,388	76,378	65,376

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €
Other capital redemption reserve movements	65,397	76,378	760,517
Share-based payment transactions	76,358	76,358	777,198
At 30 June 2025	1,110,813	1,218,997	12,885,074
Difference between the prior period closing balance and current period opening balance	856,619	931,344	9,125,350

[Click here to enter data](#)

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
At 1 July 2023	63,588	87,598	65,388	65,378	86,376	98,356	76,583	76,397
Profit for the year	57,387	87,358	63,789	65,387	87,347	87,356	87,356	98,436
Other comprehensive income	65,388	64,537	87,356	64,387	87,356	98,467	76,348	84,387
Total comprehensive income	122,775	151,895	151,145	129,774	174,703	185,823	163,704	182,823
Dividends	77,102	92,821	65,443	87,820	76,412	87,002	64,373	152,912
New share capital subscribed	87,358	73,578	65,386	87,356	65,388	65,387	98,538	75,378
Share issue costs	87,358	65,387	87,588	63,878	87,578	76,388	76,378	65,376

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €
At 1 January 2023	65,387	65,388	750,439
Profit for the year	87,354	65,378	787,148
Other comprehensive income	98,358	65,387	791,971
Total comprehensive income	185,712	130,765	1,579,119
Dividends	77,001	73,914	854,800
New share capital subscribed	87,538	74,376	780,283
Share issue costs	87,358	87,359	784,648

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €
At 1 July 2023	65,387	65,388	750,439
Profit for the year	87,354	65,378	787,148
Other comprehensive income	98,358	65,387	791,971
Total comprehensive income	185,712	130,765	1,579,119
Dividends	77,001	73,914	854,800
New share capital subscribed	87,538	74,376	780,283
Share issue costs	87,358	87,359	784,648

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
Purchase of own share capital	87,458	63,886	65,387	98,538	54,278	76,346	64,874	98,246
Other ordinary share capital movements	65,378	76,572	87,538	76,347	98,472	76,428	98,428	65,838
Transfer of preference share capital to liabilities	76,538	76,388	65,378	87,538	76,423	84,287	76,389	76,482
Other preference share capital movements	76,428	64,828	64,288	64,288	76,427	87,482	76,478	76,248
Other share premium reserve movements	62,878	76,247	76,428	87,248	76,278	87,527	76,428	98,427
Other capital redemption reserve movements	98,427	76,528	64,288	76,427	87,246	65,388	87,387	63,887
Share-based payment transactions	76,538	74,562	63,874	87,427	98,427	76,428	87,427	76,428
At 31 December 2023	981,826	980,290	922,131	1,012,019	1,058,008	1,066,842	1,046,987	1,108,442
Difference between the prior period closing balance and current period opening balance	(916,438)	(892,943)	(834,693)	(924,662)	(981,581)	(979,384)	(970,513)	(1,009,868)

The notes on pages 71 to 486 form an integral part of these financial statements.

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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 €	Available for sale reserve €	Cash flow hedging reserve €
Purchase of own share capital	87,458	63,886	65,387	98,538	54,278	76,346	64,874	98,246
Other ordinary share capital movements	65,378	76,572	87,538	76,347	98,472	76,428	98,428	65,838
Transfer of preference share capital to liabilities	76,538	76,388	65,378	87,538	76,423	84,287	76,389	76,482
Other preference share capital movements	76,428	64,828	64,288	64,288	76,427	87,482	76,478	76,248
Other share premium reserve movements	62,878	76,247	76,428	87,248	76,278	87,527	76,428	98,427
Other capital redemption reserve movements	98,427	76,528	64,288	76,427	87,246	65,388	87,387	63,887
Share-based payment transactions	76,538	74,562	63,874	87,427	98,427	76,428	87,427	76,428
At 30 June 2024	981,826	980,290	922,131	1,012,019	1,058,008	1,066,842	1,046,987	1,108,442
Difference between the prior period closing balance and current period opening balance	(916,438)	(892,943)	(834,693)	(924,662)	(981,581)	(979,384)	(970,513)	(1,009,868)

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €
Purchase of own share capital	65,427	98,427	772,867
Other ordinary share capital movements	76,342	87,427	808,770
Transfer of preference share capital to liabilities	76,378	87,537	783,338
Other preference share capital movements	64,288	64,287	715,042
Other share premium reserve movements	74,257	84,287	800,005
Other capital redemption reserve movements	65,387	87,356	772,321
Share-based payment transactions	64,287	87,427	792,825
At 31 December 2023	989,362	1,028,550	10,194,457
Difference between the prior period closing balance and current period opening balance Click here to enter data	(901,890)	(941,203)	(9,353,175)

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €
Purchase of own share capital	65,427	98,427	772,867
Other ordinary share capital movements	76,342	87,427	808,770
Transfer of preference share capital to liabilities	76,378	87,537	783,338
Other preference share capital movements	64,288	64,287	715,042
Other share premium reserve movements	74,257	84,287	800,005
Other capital redemption reserve movements	65,387	87,356	772,321
Share-based payment transactions	64,287	87,427	792,825
At 30 June 2024	989,362	1,028,550	10,194,457
Difference between the prior period closing balance and current period opening balance Click here to enter data	(901,890)	(941,203)	(9,353,175)

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
At 1 January 2023	63,588	87,598	65,388	65,378	86,376	98,356	76,583	76,397
Prior period adjustment	73,456	65,388	76,458	62,876	76,354	74,682	74,358	65,738
Change in accounting policy	76,453	73,577	65,388	65,388	76,356	65,388	87,357	63,587
At 1 January 2023 (As restated)	213,497	226,563	207,234	193,642	239,086	238,426	238,298	205,722
Profit for the year	57,387	87,358	63,789	65,387	87,347	87,356	87,356	98,436
Other comprehensive income	65,388	64,537	87,356	64,387	87,356	98,467	76,348	84,387
Total comprehensive income	122,775	151,895	151,145	129,774	174,703	185,823	163,704	182,823
Dividends	77,102	92,821	65,443	87,820	76,412	87,002	64,373	152,912
New share capital subscribed	87,358	73,578	65,386	87,356	65,388	65,387	98,538	75,378
Share issue costs	87,358	65,387	87,588	63,878	87,578	76,388	76,378	65,376
Purchase of own share capital	87,458	63,886	65,387	98,538	54,278	76,346	64,874	98,246
Other ordinary share capital movements	65,378	76,572	87,538	76,347	98,472	76,428	98,428	65,838
Transfer of preference share capital to liabilities	76,538	76,388	65,378	87,538	76,423	84,287	76,389	76,482
Other preference share capital movements	76,428	64,828	64,288	64,288	76,427	87,482	76,478	76,248
Other share premium reserve movements	62,878	76,247	76,428	87,248	76,278	87,527	76,428	98,427

The notes on pages 71 to 486 form an integral part of these financial statements.

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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 €	Available for sale reserve €	Cash flow hedging reserve €
At 1 July 2023	63,588	87,598	65,388	65,378	86,376	98,356	76,583	76,397
Prior period adjustment	73,456	65,388	76,458	62,876	76,354	74,682	74,358	65,738
Change in accounting policy	76,453	73,577	65,388	65,388	76,356	65,388	87,357	63,587
At 1 July 2023 (As restated)	213,497	226,563	207,234	193,642	239,086	238,426	238,298	205,722
Profit for the year	57,387	87,358	63,789	65,387	87,347	87,356	87,356	98,436
Other comprehensive income	65,388	64,537	87,356	64,387	87,356	98,467	76,348	84,387
Total comprehensive income	122,775	151,895	151,145	129,774	174,703	185,823	163,704	182,823
Dividends	77,102	92,821	65,443	87,820	76,412	87,002	64,373	152,912
New share capital subscribed	87,358	73,578	65,386	87,356	65,388	65,387	98,538	75,378
Share issue costs	87,358	65,387	87,588	63,878	87,578	76,388	76,378	65,376
Purchase of own share capital	87,458	63,886	65,387	98,538	54,278	76,346	64,874	98,246
Other ordinary share capital movements	65,378	76,572	87,538	76,347	98,472	76,428	98,428	65,838
Transfer of preference share capital to liabilities	76,538	76,388	65,378	87,538	76,423	84,287	76,389	76,482
Other preference share capital movements	76,428	64,828	64,288	64,288	76,427	87,482	76,478	76,248
Other share premium reserve movements	62,878	76,247	76,428	87,248	76,278	87,527	76,428	98,427

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €
At 1 January 2023	65,387	65,388	750,439
Prior period adjustment	64,287	65,378	698,975
Change in accounting policy	65,388	76,578	715,460
At 1 January 2023 (As restated)	195,062	207,344	2,164,874
Profit for the year	87,354	65,378	787,148
Other comprehensive income	98,358	65,387	791,971
Total comprehensive income	185,712	130,765	1,579,119
Dividends	77,001	73,914	854,800
New share capital subscribed	87,538	74,376	780,283
Share issue costs	87,358	87,359	784,648
Purchase of own share capital	65,427	98,427	772,867
Other ordinary share capital movements	76,342	87,427	808,770
Transfer of preference share capital to liabilities	76,378	87,537	783,338
Other preference share capital movements	64,288	64,287	715,042
Other share premium reserve movements	74,257	84,287	800,005

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €
At 1 July 2023	65,387	65,388	750,439
Prior period adjustment	64,287	65,378	698,975
Change in accounting policy	65,388	76,578	715,460
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Profit for the year	87,354	65,378	787,148
Other comprehensive income	98,358	65,387	791,971
Total comprehensive income	185,712	130,765	1,579,119
Dividends	77,001	73,914	854,800
New share capital subscribed	87,538	74,376	780,283
Share issue costs	87,358	87,359	784,648
Purchase of own share capital	65,427	98,427	772,867
Other ordinary share capital movements	76,342	87,427	808,770
Transfer of preference share capital to liabilities	76,378	87,537	783,338
Other preference share capital movements	64,288	64,287	715,042
Other share premium reserve movements	74,257	84,287	800,005

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Share capital €	Share premium €	Capital redemption reserve €	Capital contribution reserve €	Foreign currency translation reserve €	Revaluation reserve €	Available for sale reserve €	Cash flow hedging reserve €
Other capital redemption reserve movements	98,427	76,528	64,288	76,427	87,246	65,388	87,387	63,887
Share-based payment transactions	76,538	74,562	63,874	87,427	98,427	76,428	87,427	76,428
At 31 December 2023	1,131,735	1,119,255	1,063,977	1,140,283	1,210,718	1,206,912	1,208,702	1,237,767
Difference between the prior period closing balance and current period opening balance	(1,066,347)	(1,031,908)	(976,539)	(1,052,926)	(1,134,291)	(1,119,454)	(1,132,228)	(1,139,193)

The notes on pages 71 to 486 form an integral part of these financial statements.

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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 €	Available for sale reserve €	Cash flow hedging reserve €
Other capital redemption reserve movements	98,427	76,528	64,288	76,427	87,246	65,388	87,387	63,887
Share-based payment transactions	76,538	74,562	63,874	87,427	98,427	76,428	87,427	76,428
At 30 June 2024	1,131,735	1,119,255	1,063,977	1,140,283	1,210,718	1,206,912	1,208,702	1,237,767
Difference between the prior period closing balance and current period opening balance	(1,066,347)	(1,031,908)	(976,539)	(1,052,926)	(1,134,291)	(1,119,454)	(1,132,228)	(1,139,193)

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Changes in Equity for the Financial Year Ended 31 December 2024

	Other reserves €	Retained earnings €	Total €
Other capital redemption reserve movements	65,387	87,356	772,321
Share-based payment transactions	64,287	87,427	792,825
At 31 December 2023	1,119,037	1,170,506	11,608,892
Difference between the prior period closing balance and current period opening balance	(1,031,565)	(1,083,159)	(10,767,610)

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 71 to 486 form an integral part of these financial statements.

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

	Other reserves €	Retained earnings €	Total €
Other capital redemption reserve movements	65,387	87,356	772,321
Share-based payment transactions	64,287	87,427	792,825
At 30 June 2024	1,119,037	1,170,506	11,608,892
Difference between the prior period closing balance and current period opening balance	(1,031,565)	(1,083,159)	(10,767,610)

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 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Cash Flows for the Financial Year Ended 31 December 2024

	Note	2024 €	2023 €
Cash flows from operating activities			
Profit for the year		100,000	200,000
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	9	(3,468)	(6,936)
Depreciation on right of use assets		(5,908)	(11,816)
Financial instrument net gains (losses) through profit and loss		(3,420)	(52,345)
Changes in provisions	8	(623)	(1,246)
Profit on disposal of property plant and equipment	8	(1,132)	(2,264)
Profit from sales of investment properties	8	(384)	(768)
Profit on disposal of intangible assets	8	(62)	(124)
Profit from disposals of investments	8	(5,984)	(11,968)
Foreign exchange gain	9	(7,794)	(15,588)
Finance income	10	(21,553)	(43,106)
Finance costs	10	(19,694)	(39,388)
Share based payment transactions		(62)	(124)
Share of loss of equity accounted investees		(1,641)	(3,282)
Income tax expense	14	(23,115)	(46,230)
Impairment reversal		(3,531)	(7,062)
		1,629	(42,247)
Working capital adjustments			
Decrease/(increase) in inventories	25	6,054	(12,108)
Decrease/(increase) in trade and other receivables	26	10,081	(20,162)
Increase in trade and other payables	28	904,270	191,460
Decrease in lease liability		(5,324)	(345)
Decrease/(increase) in contract assets		2,797	(5,594)
Decrease/(increase) in contract receivables		2,310	(4,620)
(Decrease)/increase in contract liabilities		(734)	1,468
Decrease/(increase) in contract cost asset - costs to obtain a contract		5,177	(10,354)
Decrease/(increase) in contract cost asset - costs to fulfil a contract		3,228	(6,456)
Decrease/(increase) in rights to recover products from customers on return		636	(1,272)
Decrease in retirement benefit obligation net of actuarial changes	33	(534)	(234)
(Decrease)/increase in provisions	32	(29,328)	58,656
(Decrease)/increase in deferred income, including government grants		(6,631)	13,262
Cash generated from operations		893,631	161,454

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Note	2025 €	2024 €
Cash flows from operating activities			
Profit for the year		100,000	200,000
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	9	(3,468)	(6,936)
Depreciation on right of use assets		(5,908)	(11,816)
Financial instrument net gains (losses) through profit and loss		(343,235)	(4,353)
Changes in provisions	8	(623)	(1,246)
Profit on disposal of property plant and equipment	8	(1,132)	(2,264)
Profit from sales of investment properties	8	(384)	(768)
Profit on disposal of intangible assets	8	(62)	(124)
Profit from disposals of investments	8	(5,984)	(11,968)
Foreign exchange gain	9	(7,794)	(15,588)
Finance income	10	(21,553)	(43,106)
Finance costs	10	(19,694)	(39,388)
Share based payment transactions		(62)	(124)
Share of loss of equity accounted investees		(1,641)	(3,282)
Income tax expense	14	(23,115)	(46,230)
Impairment reversal		(3,531)	(7,062)
		(338,186)	5,745
Working capital adjustments			
Decrease/(increase) in inventories	25	6,054	(12,108)
Decrease/(increase) in trade and other receivables	26	10,081	(20,162)
Increase in trade and other payables	28	904,270	191,460
Decrease in lease liability		(234,234)	(234,243)
Decrease/(increase) in contract assets		2,797	(5,594)
Decrease/(increase) in contract receivables		2,310	(4,620)
(Decrease)/increase in contract liabilities		(734)	1,468
Decrease/(increase) in contract cost asset - costs to obtain a contract		5,177	(10,354)
Decrease/(increase) in contract cost asset - costs to fulfil a contract		3,228	(6,456)
Decrease/(increase) in rights to recover products from customers on return		636	(1,272)
Decrease in retirement benefit obligation net of actuarial changes	33	(54,345)	(23,432)
(Decrease)/increase in provisions	32	(36,488)	72,976
(Decrease)/increase in deferred income, including government grants		(6,631)	13,262
Cash generated from operations		263,935	(33,330)

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Cash Flows for the Financial Year Ended **31 December 2024**

	Note	2024 €	2023 €
Income taxes received	14	10,491	20,946
Net cash flow from operating activities		904,122	182,400
Cash flows from investing activities			
Interest received	10	6,996	13,992
Acquisitions of property plant and equipment		(12,525)	(27,249)
Proceeds from sale of property plant and equipment		(22,318)	(44,636)
Acquisition of intangible assets	19	(8,345)	(16,690)
Proceeds from sale of intangible assets		(16,460)	(32,920)
Acquisition of investment properties		(123)	(246)
Proceeds from sale of investment properties		(4,553)	(9,106)
Cash receipts from repayment of loans, classified as investing activities		(234)	(452,345)
Advances of loans, classified as investing activities		(5,234)	(23)
Dividend income	10	3,068	6,136
Dividend income from available for sale financial assets	10	1,551	3,102
Acquisition of investments in joint ventures and associates	20	(5,512)	(11,024)
Proceeds from disposal of investments in joint ventures and associates		(3,846)	(7,692)
Proceeds from sale of available for sale investments		2,809	5,618
Payments made on leased assets during the year		(45)	(5)
Receipt on sales of leased assets during the year		(23)	(234)
Acquisitions of financial instruments		(45)	(2,345)
Proceeds from sale of financial instruments		(234,523)	(45)
Net cash flows from investing activities		(299,362)	(575,712)
Cash flows from financing activities			
Interest expense on leases		6,776	13,552
Interest paid	10	8,522	17,044
Proceeds from issue of ordinary shares, net of issue costs		(34)	(345)
Payments for purchase of own shares		(5,234)	(52)
Proceeds from bank borrowing draw down		(5,234)	(234)
Proceeds from exercise of share options		(5)	(4)
Repayment of bank borrowing		(23)	(523)
Proceeds from other borrowing draw down		(4)	(234)
Repayment of other borrowing		(5,234)	(5)
Proceeds from issue of shares classified as liabilities		(5)	(234)
Redemption of shares classified as liabilities		(23)	(45)
Proceeds from issue of convertible debt, net of issue costs		(4)	(23)

The notes on pages 71 to **486** form an integral part of these financial statements.

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

	Note	2025 €	2024 €
Income taxes received	14	10,491	20,946
Net cash flow from operating activities		274,426	(12,384)
Cash flows from investing activities			
Interest received	10	6,996	13,992
Acquisitions of property plant and equipment		(35,425)	(258,238)
Proceeds from sale of property plant and equipment		(22,318)	(44,636)
Acquisition of intangible assets	19	(8,345)	(16,690)
Proceeds from sale of intangible assets		(16,460)	(32,920)
Acquisition of investment properties		(123)	(246)
Proceeds from sale of investment properties		(4,553)	(9,106)
Cash receipts from repayment of loans, classified as investing activities		(23,425)	(234,232)
Advances of loans, classified as investing activities		(23,423)	(434,234)
Dividend income	10	3,068	6,136
Dividend income from available for sale financial assets	10	1,551	3,102
Acquisition of investments in joint ventures and associates	20	(5,512)	(11,024)
Proceeds from disposal of investments in joint ventures and associates		(3,846)	(7,692)
Proceeds from sale of available for sale investments		2,809	5,618
Payments made on leased assets during the year		(23,423)	(645,643)
Receipt on sales of leased assets during the year		(345,346)	(645,645)
Acquisitions of financial instruments		(34,534)	(34,534)
Proceeds from sale of financial instruments		(678,678)	(345,345)
Net cash flows from investing activities		(1,210,987)	(2,691,337)
Cash flows from financing activities			
Interest expense on leases		6,776	13,552
Interest paid	10	8,522	17,044
Proceeds from issue of ordinary shares, net of issue costs		(234,234)	(543,534)
Payments for purchase of own shares		(234,234)	(234,234)
Proceeds from bank borrowing draw down		(234,234)	(234,234)
Proceeds from exercise of share options		(242,323)	(234,232)
Repayment of bank borrowing		(324,234)	(23,423)
Proceeds from other borrowing draw down		(234,234)	(23,423)
Repayment of other borrowing		(342,326)	(342,345)
Proceeds from issue of shares classified as liabilities		(23,423)	(234,236)
Redemption of shares classified as liabilities		(34,234)	(45,323)
Proceeds from issue of convertible debt, net of issue costs		(645,345)	(234,234)

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Cash Flows for the Financial Year Ended **31 December 2024**

	Note	2024 €	2023 €
Payments to finance lease creditors		(52)	(345)
Proceeds from advance of government grants		(34,523)	(452)
Interest on preference shares		1,639	3,278
Foreign exchange gains or losses	10	603	1,206
Net cash flows from financing activities		(32,835)	32,584
Net increase/(decrease) in cash and cash equivalents		571,925	(360,728)
Cash and cash equivalents at 1 January		(16,506)	-
Effect of exchange rate fluctuations on cash held		(23,450)	(23,452,345)
Cash and cash equivalents at 31 December		531,969	(23,813,073)
Out of balance to Cash and cash equivalents category (adjusted for overdrafts)			
		(459,778)	(23,796,567)
Click here to enter data			
	Note	2024 €	2023 €
Cash flows from operating activities			
Loss for the year		(345,346)	-
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	9	453,453	1,233
\		653,453	12,345
Financial instrument net gains through profit and loss		563,453	234,234
Changes in provisions	8	56,343	123,456
Loss on disposal of property plant and equipment	8	34,234	34,568
Loss from sales of investment properties	8	45,645	4,567
Loss on disposal of intangible assets	8	34,234	34,567
Loss from disposals of investments	8	234,234	67,890
Foreign exchange losses	9	324,234	23,456
Finance income	10	45,645	345,678
Finance costs	10	234,234	34,567
Share based payment transactions		45,645	23,456
Share of profit or loss of equity accounted investees		564,563	2,345
Income tax expense	14	234,236	45,678
		3,178,260	988,040
Working capital adjustments			
Increase in inventories	25	(423,423)	(456,789)
Increase in trade and other receivables	26	(653,434)	(34,567)
Decrease in trade and other payables	28	(55,645)	(45,678)

The notes on pages 71 to **486** form an integral part of these financial statements.

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

	Note	2025 €	2024 €
Payments to finance lease creditors		(234,234)	(645,345)
Proceeds from advance of government grants		(253,234)	(234,235)
Interest on preference shares		1,639	3,278
Foreign exchange gains or losses	10	603	1,206
Net cash flows from financing activities		(3,018,749)	(2,993,718)
Net decrease in cash and cash equivalents		(3,955,310)	(5,697,439)
Cash and cash equivalents at 1 July		(16,506)	-
Effect of exchange rate fluctuations on cash held		(324,234)	(453,453)
Cash and cash equivalents at 30 June		(4,296,050)	(6,150,892)
Out of balance to Cash and cash equivalents category (adjusted for overdrafts)		(5,287,797)	(6,134,386)
Click here to enter data			

	Note	2025 €	2024 €
Cash flows from operating activities			
Loss for the year		(345,346)	-
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	9	453,453	1,233
\		653,453	12,345
Financial instrument net gains through profit and loss		563,453	234,234
Changes in provisions	8	56,343	123,456
Loss on disposal of property plant and equipment	8	34,234	34,568
Loss from sales of investment properties	8	45,645	4,567
Loss on disposal of intangible assets	8	34,234	34,567
Loss from disposals of investments	8	234,234	67,890
Foreign exchange losses	9	324,234	23,456
Finance income	10	45,645	345,678
Finance costs	10	234,234	34,567
Share based payment transactions		45,645	23,456
Share of profit or loss of equity accounted investees		564,563	2,345
Income tax expense	14	234,236	45,678
		3,178,260	988,040
Working capital adjustments			
Increase in inventories	25	(423,423)	(456,789)
Increase in trade and other receivables	26	(653,434)	(34,567)
Decrease in trade and other payables	28	(55,645)	(45,678)

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Cash Flows for the Financial Year Ended 31 December 2024

	Note	2024 €	2023 €
Decrease in lease liability		(23,423)	(4,567)
Increase in contract assets		(456,456)	(34,567)
Increase in contract receivables		(23,423)	(567,789)
Decrease in contract liabilities		(45,645)	(3,456)
Increase in contract cost asset - costs to obtain a contract		(23,423)	(34,567)
Increase in contract cost asset - costs to fulfil a contract		(45,645)	(23,456)
Increase in rights to recover products from customers on return		(46,553)	(23,456)
Decrease in retirement benefit obligation net of actuarial changes	33	(34,345)	(2,345)
Decrease in provisions	32	(45,645)	(2,345)
Decrease in deferred income, including government grants		(343,453)	(23,456)
Lease payments on low value and short term leases		(546,456)	(2,345)
Cash generated from operations		411,291	(271,343)
Income taxes paid	14	(234,234)	(2,345)
Net cash flow from operating activities		177,057	(273,688)
Cash flows from investing activities			
Interest received	10	(456,456)	(12,345)
Acquisition of subsidiaries	20	(234,235)	(2,345)
Proceeds from sale of subsidiaries		(23,423)	(23,456)
Acquisitions of property plant and equipment		(65,645)	(23,456)
Proceeds from sale of property plant and equipment		(23,423)	(23,456)
Acquisition of intangible assets	19	(45,645)	(3,456)
Proceeds from sale of intangible assets		(34,234)	(34,567)
Acquisition of investment properties		(456,456)	(1,456)
Proceeds from sale of investment properties		(23,423)	(2,345)
Cash receipts from repayment of loans, classified as investing activities		(45,645)	(23,456)
Advances of loans, classified as investing activities		(34,234)	(34,567)
Dividend income	10	(32,346)	(34,567)
Dividend income from available for sale financial assets	10	(42,342)	(34,567)
Acquisitions of investments in joint ventures and associates	20	(45,645)	(34,567)
Proceeds from disposal of investments in joint ventures and associates		(456,456)	(345,678)
Acquisition of available for sale investments	24	(45,645)	(3,456)
Proceeds from sale of available for sale investments		(32,342)	(3,456)
Payments made on leased assets during the year		(45,645)	(3,456)
Receipt on sales of leased assets during the year		(23,423)	(23,456)
Acquisitions of financial instruments		(34,234)	(2,345)
Proceeds from sale of financial instruments		(656,345)	(23,456)

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Note	2025 €	2024 €
Decrease in lease liability		(23,423)	(4,567)
Increase in contract assets		(456,456)	(34,567)
Increase in contract receivables		(23,423)	(567,789)
Decrease in contract liabilities		(45,645)	(3,456)
Increase in contract cost asset - costs to obtain a contract		(23,423)	(34,567)
Increase in contract cost asset - costs to fulfil a contract		(45,645)	(23,456)
Increase in rights to recover products from customers on return		(46,553)	(23,456)
Decrease in retirement benefit obligation net of actuarial changes	33	(34,345)	(2,345)
Decrease in provisions	32	(45,645)	(2,345)
Decrease in deferred income, including government grants		(343,453)	(23,456)
Lease payments on low value and short term leases		(546,456)	(2,345)
Cash generated from operations		411,291	(271,343)
Income taxes paid	14	(234,234)	(2,345)
Net cash flow from operating activities		177,057	(273,688)
Cash flows from investing activities			
Interest received	10	(456,456)	(12,345)
Acquisition of subsidiaries	20	(234,235)	(2,345)
Proceeds from sale of subsidiaries		(23,423)	(23,456)
Acquisitions of property plant and equipment		(65,645)	(23,456)
Proceeds from sale of property plant and equipment		(23,423)	(23,456)
Acquisition of intangible assets	19	(45,645)	(3,456)
Proceeds from sale of intangible assets		(34,234)	(34,567)
Acquisition of investment properties		(456,456)	(1,456)
Proceeds from sale of investment properties		(23,423)	(2,345)
Cash receipts from repayment of loans, classified as investing activities		(45,645)	(23,456)
Advances of loans, classified as investing activities		(34,234)	(34,567)
Dividend income	10	(32,346)	(34,567)
Dividend income from available for sale financial assets	10	(42,342)	(34,567)
Acquisitions of investments in joint ventures and associates	20	(45,645)	(34,567)
Proceeds from disposal of investments in joint ventures and associates		(456,456)	(345,678)
Acquisition of available for sale investments	24	(45,645)	(3,456)
Proceeds from sale of available for sale investments		(32,342)	(3,456)
Payments made on leased assets during the year		(45,645)	(3,456)
Receipt on sales of leased assets during the year		(23,423)	(23,456)
Acquisitions of financial instruments		(34,234)	(2,345)
Proceeds from sale of financial instruments		(656,345)	(23,456)

The notes on pages 71 to 510 form an integral part of these financial statements.

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Consolidated Statement of Cash Flows for the Financial Year Ended **31 December 2024**

	Note	2024 €	2023 €
Net cash flows from investing activities		(2,857,242)	(693,909)
Cash flows from financing activities			
Interest expense on leases		(323,436)	(2,345)
Interest paid	10	(423,426)	(2,345)
Proceeds from issue of ordinary shares, net of issue costs		(324,234)	(23,456)
Payments for purchase of own shares		(65,453)	(23,456)
Proceeds from exercise of share options		(234,234)	(2,345)
Proceeds from bank borrowing draw down		(45,656)	(234,236)
Repayment of bank borrowing		(342,323)	(23,423)
Proceeds from other borrowing draw down		(234,234)	(65,456)
Repayment of other borrowing		(534,534)	(23,423)
Proceeds from issue of shares classified as liabilities		(464,564)	(456,456)
Redemption of shares classified as liabilities		(234,234)	(23,423)
Proceeds from issue of convertible debt, net of issue costs		(232,346)	(54,645)
Payments to finance lease creditors		(234,234)	(2,342)
Proceeds from advance of government grants		(565,654)	(4,564)
Interest on preference shares		(234,236)	(2,342)
Dividends paid	37	(234,234)	(5,464)
Foreign exchange gains/losses	10	(345,346)	(23,423)
Net cash flows from financing activities		(5,072,378)	(973,144)
Net decrease in cash and cash equivalents		(7,752,563)	(1,940,741)
Cash and cash equivalents at 1 January		323,426	234,234
Effect of exchange rate fluctuations on cash held		(324,234)	(456,345)
Cash and cash equivalents at 31 December		(7,753,371)	(2,162,852)
Out of balance to Cash and cash equivalents category (adjusted for overdrafts)		(8,745,118)	(2,146,346)

The notes on pages 71 to **486** form an integral part of these financial statements.

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

	Note	2025 €	2024 €
Net cash flows from investing activities		(2,857,242)	(693,909)
Cash flows from financing activities			
Interest expense on leases		(323,436)	(2,345)
Interest paid	10	(423,426)	(2,345)
Proceeds from issue of ordinary shares, net of issue costs		(324,234)	(23,456)
Payments for purchase of own shares		(65,453)	(23,456)
Proceeds from exercise of share options		(234,234)	(2,345)
Proceeds from bank borrowing draw down		(45,656)	(234,236)
Repayment of bank borrowing		(342,323)	(23,423)
Proceeds from other borrowing draw down		(234,234)	(65,456)
Repayment of other borrowing		(534,534)	(23,423)
Proceeds from issue of shares classified as liabilities		(464,564)	(456,456)
Redemption of shares classified as liabilities		(234,234)	(23,423)
Proceeds from issue of convertible debt, net of issue costs		(232,346)	(54,645)
Payments to finance lease creditors		(234,234)	(2,342)
Proceeds from advance of government grants		(565,654)	(4,564)
Interest on preference shares		(234,236)	(2,342)
Dividends paid	37	(234,234)	(5,464)
Foreign exchange gains/losses	10	(345,346)	(23,423)
Net cash flows from financing activities		(5,072,378)	(973,144)
Net decrease in cash and cash equivalents		(7,752,563)	(1,940,741)
Cash and cash equivalents at 1 July		323,426	234,234
Effect of exchange rate fluctuations on cash held		(324,234)	(456,345)
Cash and cash equivalents at 30 June		(7,753,371)	(2,162,852)
Out of balance to Cash and cash equivalents category (adjusted for overdrafts)		(8,745,118)	(2,146,346)

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Cash Flows for the Financial Year Ended 31 December 2024

	Note	2024 €	2023 €
Cash flows from operating activities			
Profit for the year		500,000	1,000,000
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	9	(17,539)	(35,078)
Depreciation on right of use assets		(16,580)	(33,160)
Financial instrument net gains (losses) through profit and loss		(12,345)	(12,345)
Changes in provisions	8	(4,556)	(9,112)
Profit on disposal of property plant and equipment	8	(11,857)	(23,714)
Profit from sales of investment properties	8	(4,259)	(8,518)
Profit on disposal of intangible assets	8	(6,332)	(12,664)
Profit from disposals of investments	8	(19,038)	(38,076)
Foreign exchange gain	9	(12,673)	(25,346)
Finance income	10	(105,798)	(211,596)
Finance costs	10	(157,601)	(315,202)
Share based payment transactions		(6,332)	(12,664)
Share of loss of equity accounted investees		(91)	(182)
Income tax expense	14	(81,045)	(162,090)
Impairment reversal		(23,624)	(47,248)
		20,330	53,005
Working capital adjustments			
Decrease/(increase) in inventories	25	20,741	(41,482)
Decrease/(increase) in trade and other receivables	26	17,853	(35,706)
(Decrease)/increase in trade and other payables	28	(50,713)	101,426
Decrease in lease liability		(12,345)	(12,345)
Decrease/(increase) in contract assets		3,482	(6,964)
Decrease/(increase) in contract receivables		16,704	(33,408)
(Decrease)/increase in contract liabilities		(18,672)	37,344
Decrease/(increase) in contract cost asset - costs to obtain a contract		5,349	(10,698)
Decrease/(increase) in contract cost asset - costs to fulfil a contract		4,195	(8,390)
Decrease/(increase) in rights to recover products from customers on return		1,752	(3,504)
Decrease in retirement benefit obligation net of actuarial changes	33	(12,345)	(12,345)
(Decrease)/increase in provisions	32	(34,913)	69,826
(Decrease)/increase in deferred income, including government grants		(6,579)	13,158
Lease payments on low value and short term leases		(12,345)	(12,345)
Cash generated from operations		(57,506)	97,572

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Note	2025 €	2024 €
Cash flows from operating activities			
Profit for the year		500,000	1,000,000
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	9	(17,539)	(35,078)
Depreciation on right of use assets		(16,580)	(33,160)
Financial instrument net gains (losses) through profit and loss		(2,432)	(45,345)
Changes in provisions	8	(4,556)	(9,112)
Profit on disposal of property plant and equipment	8	(11,857)	(23,714)
Profit from sales of investment properties	8	(4,259)	(8,518)
Profit on disposal of intangible assets	8	(6,332)	(12,664)
Profit from disposals of investments	8	(19,038)	(38,076)
Foreign exchange gain	9	(12,673)	(25,346)
Finance income	10	(105,798)	(211,596)
Finance costs	10	(157,601)	(315,202)
Share based payment transactions		(6,332)	(12,664)
Share of loss of equity accounted investees		(91)	(182)
Income tax expense	14	(81,045)	(162,090)
Impairment reversal		(23,624)	(47,248)
		30,243	20,005
Working capital adjustments			
Decrease/(increase) in inventories	25	20,741	(41,482)
Decrease/(increase) in trade and other receivables	26	17,853	(35,706)
(Decrease)/increase in trade and other payables	28	(50,713)	101,426
Decrease in lease liability		(2,342)	(435,345)
Decrease/(increase) in contract assets		3,482	(6,964)
Decrease/(increase) in contract receivables		16,704	(33,408)
(Decrease)/increase in contract liabilities		(18,672)	37,344
Decrease/(increase) in contract cost asset - costs to obtain a contract		5,349	(10,698)
Decrease/(increase) in contract cost asset - costs to fulfil a contract		4,195	(8,390)
Decrease/(increase) in rights to recover products from customers on return		1,752	(3,504)
Decrease in retirement benefit obligation net of actuarial changes	33	(435,345)	(2,342)
(Decrease)/increase in provisions	32	(35,990)	71,980
(Decrease)/increase in deferred income, including government grants		(6,579)	13,158
Lease payments on low value and short term leases		(453,453)	(23,423)
Cash generated from operations		(902,775)	(357,349)

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Cash Flows for the Financial Year Ended 31 December 2024

	Note	2024 €	2023 €
Income taxes received	14	34,898	92,000
Net cash flow from operating activities		(22,608)	189,572
Cash flows from investing activities			
Interest received	10	38,396	76,792
Acquisition of subsidiaries	20	(621)	(1,242)
Proceeds from sale of subsidiaries		11,238	22,476
Acquisitions of property plant and equipment		(21,651)	(30,957)
Proceeds from sale of property plant and equipment		(22,263)	(44,526)
Acquisition of intangible assets	19	(6,141)	(12,282)
Proceeds from sale of intangible assets		(21,836)	(43,672)
Acquisition of investment properties		(1,872)	(3,744)
Proceeds from sale of investment properties		590	1,180
Cash receipts from repayment of loans, classified as investing activities		(12,345)	(12,345)
Advances of loans, classified as investing activities		(12,345)	(12,345)
Dividend income	10	7,263	14,526
Dividend income from available for sale financial assets	10	3,120	6,240
Acquisition of investments in joint ventures and associates	20	(5,245)	(10,490)
Proceeds from disposal of investments in joint ventures and associates		(3,578)	(7,156)
Proceeds from sale of available for sale investments		2,346	4,692
Payments made on leased assets during the year		(12,345)	(12,345)
Receipt on sales of leased assets during the year		(12,345)	(12,345)
Acquisitions of financial instruments		(12,345)	(12,345)
Proceeds from sale of financial instruments		(12,345)	(12,345)
Net cash flows from investing activities		(94,324)	(102,233)
Cash flows from financing activities			
Interest expense on leases		35,407	70,814
Interest paid	10	68,775	137,550
Proceeds from issue of ordinary shares, net of issue costs		(12,345)	(12,345)
Payments for purchase of own shares		(12,345)	(12,345)
Proceeds from bank borrowing draw down		(12,345)	(123,450)
Proceeds from exercise of share options		(12,345)	(12,345)
Repayment of bank borrowing		(12,345)	(12,345)
Proceeds from other borrowing draw down		(12,345)	(12,345)
Repayment of other borrowing		(12,345)	(12,345)
Proceeds from issue of shares classified as liabilities		(12,345)	(12,345)
Redemption of shares classified as liabilities		(12,345)	(12,345)

The notes on pages 71 to 486 form an integral part of these financial statements.

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

	Note	2025 €	2024 €
Income taxes received	14	34,898	92,000
Net cash flow from operating activities		(867,877)	(265,349)
Cash flows from investing activities			
Interest received	10	38,396	76,792
Acquisition of subsidiaries	20	(621)	(1,242)
Proceeds from sale of subsidiaries		11,238	22,476
Acquisitions of property plant and equipment		(888,073)	(62,147)
Proceeds from sale of property plant and equipment		(22,263)	(44,526)
Acquisition of intangible assets	19	(6,141)	(12,282)
Proceeds from sale of intangible assets		(21,836)	(43,672)
Acquisition of investment properties		(1,872)	(3,744)
Proceeds from sale of investment properties		590	1,180
Cash receipts from repayment of loans, classified as investing activities		(234,234)	(675,767)
Advances of loans, classified as investing activities		(234,232)	(876,676)
Dividend income	10	7,263	14,526
Dividend income from available for sale financial assets	10	3,120	6,240
Acquisition of investments in joint ventures and associates	20	(5,245)	(10,490)
Proceeds from disposal of investments in joint ventures and associates		(3,578)	(7,156)
Proceeds from sale of available for sale investments		2,346	4,692
Payments made on leased assets during the year		(787,875)	(434,543)
Receipt on sales of leased assets during the year		(867,879)	(543,543)
Acquisitions of financial instruments		(876,864)	(435,354)
Proceeds from sale of financial instruments		(767,656)	(344,327)
Net cash flows from investing activities		(4,655,416)	(3,369,563)
Cash flows from financing activities			
Interest expense on leases		35,407	70,814
Interest paid	10	68,775	137,550
Proceeds from issue of ordinary shares, net of issue costs		(345,354)	(34,534)
Payments for purchase of own shares		(56,453)	(345,346)
Proceeds from bank borrowing draw down		(345,345)	(345,346)
Proceeds from exercise of share options		(345,346)	(988,675)
Repayment of bank borrowing		(456,456)	(64,564)
Proceeds from other borrowing draw down		(345,345)	(34,536)
Repayment of other borrowing		(765,456)	(345,345)
Proceeds from issue of shares classified as liabilities		(34,536)	(657,546)
Redemption of shares classified as liabilities		(34,534)	(5,675)

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Cash Flows for the Financial Year Ended **31 December 2024**

	Note	2024 €	2023 €
Proceeds from issue of convertible debt, net of issue costs		(12,345)	(12,345)
Payments to finance lease creditors		(12,345)	(12,345)
Proceeds from advance of government grants		(12,345)	(12,345)
Interest on preference shares		27,079	54,158
Foreign exchange gains or losses	10	15,984	31,968
Net cash flows from financing activities		(895)	35,245
Net (decrease)/increase in cash and cash equivalents		(117,827)	122,584
Cash and cash equivalents at 1 January		15,676	-
Effect of exchange rate fluctuations on cash held		(12,345)	(12,345)
Cash and cash equivalents at 31 December		(114,496)	110,239
Out of balance to Cash and cash equivalents category (adjusted for overdrafts)			
		(122,334)	94,563
Click here to enter data			
	Note	2024 €	2023 €
Cash flows from operating activities			
Loss for the year		-	(98,769)
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	9	87,686	87,678
Depreciation on right of use assets		67,678	98,798
Financial instrument net gains through profit and loss		44,565	76,578
Changes in provisions	8	56,764	98,776
Loss on disposal of property plant and equipment	8	35,674	45,654
Loss from sales of investment properties	8	56,754	87,686
Loss on disposal of intangible assets	8	67,464	76,546
Loss from disposals of investments	8	53,754	98,798
Foreign exchange losses	9	56,754	76,578
Finance income	10	53,757	76,576
Finance costs	10	37,564	87,865
Share based payment transactions		74,644	87,687
Share of profit or loss of equity accounted investees		45,456	76,576
Income tax expense	14	67,645	46,576
		806,159	1,023,603
Working capital adjustments			
Increase in inventories	25	(67,464)	(98,787)
Increase in trade and other receivables	26	(67,446)	(65,465)
Decrease in trade and other payables	28	(67,564)	(77,876)

The notes on pages 71 to **486** form an integral part of these financial statements.

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

	Note	2025 €	2024 €
Proceeds from issue of convertible debt, net of issue costs		(6,453)	(34,535)
Payments to finance lease creditors		(65,463)	(534,534)
Proceeds from advance of government grants		(43,453)	(34,537)
Interest on preference shares		27,079	54,158
Foreign exchange gains or losses	10	15,984	31,968
Net cash flows from financing activities		(2,696,949)	(3,130,683)
Net decrease in cash and cash equivalents		(8,220,242)	(6,765,595)
Cash and cash equivalents at 1 July		15,676	-
Effect of exchange rate fluctuations on cash held		(345,345)	(75,645)
Cash and cash equivalents at 30 June		(8,549,911)	(6,841,240)
Out of balance to Cash and cash equivalents category (adjusted for overdrafts)		(8,557,749)	(6,856,916)

[Click here to enter data](#)

	Note	2025 €	2024 €
Cash flows from operating activities			
Loss for the year		-	(98,769)
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	9	87,686	87,678
Depreciation on right of use assets		67,678	98,798
Financial instrument net gains through profit and loss		44,565	76,578
Changes in provisions	8	56,764	98,776
Loss on disposal of property plant and equipment	8	35,674	45,654
Loss from sales of investment properties	8	56,754	87,686
Loss on disposal of intangible assets	8	67,464	76,546
Loss from disposals of investments	8	53,754	98,798
Foreign exchange losses	9	56,754	76,578
Finance income	10	53,757	76,576
Finance costs	10	37,564	87,865
Share based payment transactions		74,644	87,687
Share of profit or loss of equity accounted investees		45,456	76,576
Income tax expense	14	67,645	46,576
		806,159	1,023,603
Working capital adjustments			
Increase in inventories	25	(67,464)	(98,787)
Increase in trade and other receivables	26	(67,446)	(65,465)
Decrease in trade and other payables	28	(67,564)	(77,876)

The notes on pages 71 to 510 form an integral part of these financial statements.

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Statement of Cash Flows for the Financial Year Ended **31 December 2024**

	Note	2024 €	2023 €
Decrease in lease liability		(45,635)	(98,797)
Increase in contract assets		(67,445)	(65,657)
Increase in contract receivables		(34,345)	(98,797)
Decrease in contract liabilities		(85,656)	(65,465)
Increase in contract cost asset - costs to obtain a contract		(98,758)	(98,866)
Increase in contract cost asset - costs to fulfil a contract		(64,646)	(76,577)
Increase in rights to recover products from customers on return		(87,566)	(87,678)
Decrease in retirement benefit obligation net of actuarial changes	33	(35,646)	(65,767)
Decrease in provisions	32	(87,687)	(98,686)
Decrease in deferred income, including government grants		(35,465)	(76,578)
Lease payments on low value and short term leases		(65,465)	(98,786)
Cash generated from operations		(104,629)	(150,179)
Income taxes paid	14	(87,687)	(54,656)
Net cash flow from operating activities		(192,316)	(204,835)
Cash flows from investing activities			
Interest received	10	(98,776)	(88,766)
Acquisition of subsidiaries	20	(67,476)	(56,657)
Proceeds from sale of subsidiaries		(76,567)	(66,778)
Acquisitions of property plant and equipment		(98,797)	(65,465)
Proceeds from sale of property plant and equipment		(65,465)	(87,686)
Acquisition of intangible assets	19	(87,678)	(65,467)
Proceeds from sale of intangible assets		(65,467)	(87,687)
Acquisition of investment properties		(87,687)	(76,578)
Proceeds from sale of investment properties		(87,687)	(76,778)
Cash receipts from repayment of loans, classified as investing activities		(65,465)	(76,768)
Advances of loans, classified as investing activities		(98,787)	(76,465)
Dividend income	10	(65,657)	(98,798)
Dividend income from available for sale financial assets	10	(86,876)	(35,646)
Acquisitions of investments in joint ventures and associates	20	(65,656)	(43,545)
Proceeds from disposal of investments in joint ventures and associates		(98,798)	(54,356)
Acquisition of available for sale investments	24	(65,465)	(25,435)
Proceeds from sale of available for sale investments		(98,767)	(76,577)
Payments made on leased assets during the year		(76,567)	(43,243)
Receipt on sales of leased assets during the year		(65,677)	(98,797)
Acquisitions of financial instruments		(87,678)	(87,688)
Proceeds from sale of financial instruments		(65,465)	(76,576)

The notes on pages 71 to **486** form an integral part of these financial statements.

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

	Note	2025 €	2024 €
Decrease in lease liability		(45,635)	(98,797)
Increase in contract assets		(67,445)	(65,657)
Increase in contract receivables		(34,345)	(98,797)
Decrease in contract liabilities		(85,656)	(65,465)
Increase in contract cost asset - costs to obtain a contract		(98,758)	(98,866)
Increase in contract cost asset - costs to fulfil a contract		(64,646)	(76,577)
Increase in rights to recover products from customers on return		(87,566)	(87,678)
Decrease in retirement benefit obligation net of actuarial changes	33	(35,646)	(65,767)
Decrease in provisions	32	(87,687)	(98,686)
Decrease in deferred income, including government grants		(35,465)	(76,578)
Lease payments on low value and short term leases		(65,465)	(98,786)
Cash generated from operations		(104,629)	(150,179)
Income taxes paid	14	(87,687)	(54,656)
Net cash flow from operating activities		(192,316)	(204,835)
Cash flows from investing activities			
Interest received	10	(98,776)	(88,766)
Acquisition of subsidiaries	20	(67,476)	(56,657)
Proceeds from sale of subsidiaries		(76,567)	(66,778)
Acquisitions of property plant and equipment		(98,797)	(65,465)
Proceeds from sale of property plant and equipment		(65,465)	(87,686)
Acquisition of intangible assets	19	(87,678)	(65,467)
Proceeds from sale of intangible assets		(65,467)	(87,687)
Acquisition of investment properties		(87,687)	(76,578)
Proceeds from sale of investment properties		(87,687)	(76,778)
Cash receipts from repayment of loans, classified as investing activities		(65,465)	(76,768)
Advances of loans, classified as investing activities		(98,787)	(76,465)
Dividend income	10	(65,657)	(98,798)
Dividend income from available for sale financial assets	10	(86,876)	(35,646)
Acquisitions of investments in joint ventures and associates	20	(65,656)	(43,545)
Proceeds from disposal of investments in joint ventures and associates		(98,798)	(54,356)
Acquisition of available for sale investments	24	(65,465)	(25,435)
Proceeds from sale of available for sale investments		(98,767)	(76,577)
Payments made on leased assets during the year		(76,567)	(43,243)
Receipt on sales of leased assets during the year		(65,677)	(98,797)
Acquisitions of financial instruments		(87,678)	(87,688)
Proceeds from sale of financial instruments		(65,465)	(76,576)

The notes on pages 71 to 510 form an integral part of these financial statements.

ROI IFRS REG

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Statement of Cash Flows for the Financial Year Ended 31 December 2024

	Note	2024 €	2023 €
Net cash flows from investing activities		(1,676,458)	(1,465,756)
Cash flows from financing activities			
Interest expense on leases		(98,776)	(98,786)
Interest paid	10	(65,465)	(35,456)
Proceeds from issue of ordinary shares, net of issue costs		(76,765)	(65,467)
Payments for purchase of own shares		(54,356)	(65,464)
Proceeds from exercise of share options		(87,676)	(87,687)
Proceeds from bank borrowing draw down		(43,546)	(43,566)
Repayment of bank borrowing		(98,678)	(87,686)
Proceeds from other borrowing draw down		(54,354)	(54,677)
Repayment of other borrowing		(97,987)	(86,876)
Proceeds from issue of shares classified as liabilities		(65,466)	(56,467)
Redemption of shares classified as liabilities		(87,687)	(87,686)
Proceeds from issue of convertible debt, net of issue costs		(76,767)	(87,689)
Payments to finance lease creditors		(78,766)	(76,578)
Proceeds from advance of government grants		(87,676)	(65,766)
Interest on preference shares		(75,667)	(98,797)
Dividends paid	37	(87,576)	(65,566)
Foreign exchange gains/losses	10	(87,677)	(76,578)
Net cash flows from financing activities		(1,324,885)	(1,240,792)
Net decrease in cash and cash equivalents		(3,193,659)	(2,911,383)
Cash and cash equivalents at 1 January		76,465	24,554
Effect of exchange rate fluctuations on cash held		(98,798)	(65,467)
Cash and cash equivalents at 31 December		(3,215,992)	(2,952,296)
Out of balance to Cash and cash equivalents category (adjusted for overdrafts)		(3,223,830)	(2,967,972)

The notes on pages 71 to 486 form an integral part of these financial statements.

ROI IFRS REG

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

	Note	2025 €	2024 €
Net cash flows from investing activities		(1,676,458)	(1,465,756)
Cash flows from financing activities			
Interest expense on leases		(98,776)	(98,786)
Interest paid	10	(65,465)	(35,456)
Proceeds from issue of ordinary shares, net of issue costs		(76,765)	(65,467)
Payments for purchase of own shares		(54,356)	(65,464)
Proceeds from exercise of share options		(87,676)	(87,687)
Proceeds from bank borrowing draw down		(43,546)	(43,566)
Repayment of bank borrowing		(98,678)	(87,686)
Proceeds from other borrowing draw down		(54,354)	(54,677)
Repayment of other borrowing		(97,987)	(86,876)
Proceeds from issue of shares classified as liabilities		(65,466)	(56,467)
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Interest on preference shares		(75,667)	(98,797)
Dividends paid	37	(87,576)	(65,566)
Foreign exchange gains/losses	10	(87,677)	(76,578)
Net cash flows from financing activities		(1,324,885)	(1,240,792)
Net decrease in cash and cash equivalents		(3,193,659)	(2,911,383)
Cash and cash equivalents at 1 July		76,465	24,554
Effect of exchange rate fluctuations on cash held		(98,798)	(65,467)
Cash and cash equivalents at 30 June		(3,215,992)	(2,952,296)
Out of balance to Cash and cash equivalents category (adjusted for overdrafts)		(3,223,830)	(2,967,972)

The notes on pages 71 to 510 form an integral part of these financial statements.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

1 General information

The company is a company limited by guarantee, incorporated and domiciled in Republic of Ireland, and consequently does not have share capital. Each member is liable to contribute an amount not exceeding €12,345,688 towards the assets of the company in the event of liquidation.

The address of its registered office is:

123 Registered Office Address 1

Registered Office Address 2

Registered Office Address 3

Registered Town

Registered County

RO12 3RO

Registered Country

The principal place of business is:

123 Principal Office Address 1

Principal Office Address 2

Principal Office Address 3

Principal Town

Principal County

PO12 34

Principal Country

These financial statements were authorised for issue by the Board on 6 August 2025.

2 Accounting policies

Statement of compliance

[Click here to enter data](#)

The **company** financial statements have been prepared in accordance with International Financial Reporting Standards including standards and interpretations issued by the International Accounting Standards Board and Irish statute comprising of the Companies Act 2014.

Summary of material 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 years presented, unless otherwise stated.

Basis of preparation

[Click here to enter data](#)

The financial statements of the **Company** have been prepared in accordance with adopted International Financial Reporting Standards (IFRS) and their interpretations issued by the International Accounting Standards Board (IASB) and those parts of the Companies Act 2014 which are applicable to companies reporting under IFRS. They have been prepared under the assumption that the **Company** operates on a going concern basis.

Parent Entity A1

Parent Entity A1

Parent Entity A1

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

1 General information

The company is a company limited by guarantee, incorporated and domiciled in Republic of Ireland, and consequently does not have share capital. Each member is liable to contribute an amount not exceeding €12,345,688 towards the assets of the company in the event of liquidation.

The address of its registered office is:

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Registered Office Address 3

Registered Town

Registered County

RO12 3RO

Registered Country

The principal place of business is:

123 Principal Office Address 1

Principal Office Address 2

Principal Office Address 3

Principal Town

Principal County

PO12 34

Principal Country

These financial statements were authorised for issue by the Board on 6 August 2025.

2 Accounting policies

Statement of compliance

[Click here to enter data](#)

The **group** financial statements have been prepared in accordance with International Financial Reporting Standards including standards and interpretations issued by the International Accounting Standards Board and Irish statute comprising of the Companies Act 2014.

Summary of material 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 years presented, unless otherwise stated.

Basis of preparation

[Click here to enter data](#)

The **consolidated** financial statements of the **Group** have been prepared in accordance with adopted International Financial Reporting Standards (IFRS) and their interpretations issued by the International Accounting Standards Board (IASB) and those parts of the Companies Act 2014 which are applicable to companies reporting under IFRS. They have been prepared under the assumption that the **Group** operates on a going concern basis.

The Company has availed of the exemption in Section 304 of the Companies Act 2014 and has not presented the Company Profit and Loss Account.

Parent Entity A1

Parent Entity A1

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

[Principal activity](#)

Parent Entity A1

Basis of consolidation

[Click here to enter data](#)

The group financial statements consolidate the financial statements of the company and its subsidiary undertakings drawn up to **Tuesday 31 December 2024**.

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 income statement 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 acquirers 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. Total comprehensive income is attributed to non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Investments in joint ventures are accounted for using the equity method.

The carrying amount of the investment in joint ventures is increased or decreased to recognise the Group's share of the profit or loss and other comprehensive income of the joint venture, adjusted where necessary to ensure consistency with the accounting policies of the Group.

Unrealised gains and losses on transactions between the Group and its joint ventures are eliminated to the extent of the Group's interest in those entities. Where unrealised losses are eliminated, the underlying asset is also tested for impairment.

Investments in joint ventures are accounted for at cost less impairment in the individual financial statements.

ROI IFRS REG

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

Parent Entity A1

[Principal activity](#)

Parent Entity A1

Basis of consolidation

[Click here to enter data](#)

The group financial statements consolidate the financial statements of the company and its subsidiary undertakings drawn up to **Monday 30 June 2025**.

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 income statement 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 acquirers 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. Total comprehensive income is attributed to non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Investments in joint ventures are accounted for using the equity method.

The carrying amount of the investment in joint ventures is increased or decreased to recognise the Group's share of the profit or loss and other comprehensive income of the joint venture, adjusted where necessary to ensure consistency with the accounting policies of the Group.

Unrealised gains and losses on transactions between the Group and its joint ventures are eliminated to the extent of the Group's interest in those entities. Where unrealised losses are eliminated, the underlying asset is also tested for impairment.

Investments in joint ventures are accounted for at cost less impairment in the individual financial statements.

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

Investments in associates are accounted for using the equity method.

The carrying amount of the investment in associates is increased or decreased to recognise the Group's share of the profit or loss and other comprehensive income of the associate, adjusted where necessary to ensure consistency with the accounting policies of the Group.

Unrealised gains and losses on transactions between the Group and its associates are eliminated to the extent of the Group's interest in those entities. Where unrealised losses are eliminated, the underlying asset is also tested for impairment.

Investments in associates are accounted for at cost less impairment in the individual financial statements.

Departures from Companies Act requirements

[Click here to enter data](#)

NewRow_0

Departures from requirements of International Financial Reporting Standards and the financial impact

[Click here to enter data](#)

Testtest

Going concern

[Click here to enter data](#)

Adjusting events after the financial period

[Click here to enter data](#)

Parent Entity A1

Prior period adjustments

[Click here to enter data](#)

Sub note 6

Revenue recognition

Recognition

[Click here to enter data](#)

The group earns revenue from the sale of Sub note 6 and from the manufacture and sale of Sub note 6. This revenue is recognised in the accounting period when control of the product has been transferred, at an amount that reflects the consideration to which the entity expects to be entitled in exchange for fulfilling its performance obligations to customers. The company also earns revenue from the provision of services relating to Sub note 6. This revenue is recognised in the accounting period when the services are rendered at an amount that reflects the consideration to which the entity expects to be entitled in exchange for fulfilling its performance obligations to customers.

[Click here to enter data](#)

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

Investments in associates are accounted for using the equity method.

The carrying amount of the investment in associates is increased or decreased to recognise the Group's share of the profit or loss and other comprehensive income of the associate, adjusted where necessary to ensure consistency with the accounting policies of the Group.

Unrealised gains and losses on transactions between the Group and its associates are eliminated to the extent of the Group's interest in those entities. Where unrealised losses are eliminated, the underlying asset is also tested for impairment.

Investments in associates are accounted for at cost less impairment in the individual financial statements.

Departures from Companies Act requirements

[Click here to enter data](#)

NewRow_0

Departures from requirements of International Financial Reporting Standards and the financial impact

[Click here to enter data](#)

Testtest

Going concern

[Click here to enter data](#)

Adjusting events after the financial period

[Click here to enter data](#)

Parent Entity A1

Changes in accounting policy and estimates

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:

IFRS

Testtest

Testtest

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 €
12,345	12,345	12,345

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The principles in IFRS are applied to revenue recognition criteria using the following 5 step model:

1. Identify the contracts with the customer
2. Identify the performance obligations in the contract
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations in the contract
5. Recognise revenue when or as the entity satisfies its performance obligations

Fee arrangements

[Click here to enter data](#)

Below are details of fee arrangements and how these are measured and recognised, for revenue from manufacturing and the sale of products, and the provision of services:

Performance obligations

[Click here to enter data](#)

The main performance obligations to customers consist of (e.g. supply of product in retail store or despatch / delivery of product for e.g. online orders and other routes to market). Due to the retail nature of the business judgements made in evaluating when control has passed are limited.

Warranties are offered on sale of products, these are either (state type of warranty e.g. for a period of X months, to cover certain situations / parts, extended warranties). These are accounted for in line with the **company**'s accounting policy on provisions. To the extent that a warranty provides a service beyond ensuring that the good or service complies with agreed upon specifications, this is accounted for as a performance obligation and consideration is allocated to this obligation and recognised as it is satisfied. Where the customer has the option to purchase the warranty separately, this is accounted for as a separate performance obligation.

Where the **company** offers a right of return, it presents an asset for the right to recover products from a customer on settling a refund liability separately from the refund liability itself. The asset recognised is initially measured by reference to the former carrying amount of the product (specify what this is e.g. inventory) less any expected costs to recover those products (including potential decreases in the value to the **company** of returned products). At the end of each reporting period, the measurement of the asset is updated to account from changes in expectations about products to be returned.

When the **company** enters into bill and hold arrangements performance conditions are deemed to be met when [SPECIFY THE DETAILS].

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

The impact upon earnings per share is as follows:

Basic Earnings per Share	12,345	12,345	12,345
Diluted Earnings per Share	12,345	12,345	12,345

Testtest

Testtest

None of the other standards, interpretations and amendments effective for the first time from 1 July 2024 have had a material effect on the financial statements.

New standards, interpretations and amendments not yet effective

[Click here to enter data](#)

The following newly issued but not yet effective standards, interpretations and amendments, which have not been applied in these financial statements, will or may have an effect on the company financial statements in future:

NewRow_0

testtest

None of the other standards, interpretations and amendments which are effective for periods beginning after 1 July 2024 and which have not been adopted early, are expected to have a material effect on the financial statements.

Changes resulting from adoption of IFRS 9 and IFRS 15

became mandatorily effective on 1 January 2018. The group has applied for the first time in this accounting period which has resulted in changes to the accounting policies. The nature and effect of these changes are described below.

[Click here to enter data](#)

The following tables show how the adjustments impacted the financial statements for each individual line item. Line items that were not affected by the changes have not been included. The adjustments are explained in more detail by standard below.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The main performance obligations in contracts consist of [e.g. delivery of product, despatch, passing stage tests & milestones]. For all contracts the stage of completion and delivery of performance obligations are measured at the statement of financial position date by [describe process adopted by company to identify stage of completion and progress against performance obligations. Include also performance obligations satisfied at a point in time and how these are measured e.g. on delivery of products, receipt of signed customer certificate]. Judgements made in evaluating when control has passed are disclosed in note [ENTER NOTE NUMBER] below.

Warranties are offered on sale of products, these are either (state type of warranty e.g. for a period of X months, to cover certain situations / parts, extended warranties). These are accounted for in line with (cross refer to company's accounting policy on provisions). To the extent that a warranty provides a service beyond ensuring that the good or service complies with agreed upon specifications, this is accounted for as a performance obligation and consideration is allocated to this obligation and recognised as it is satisfied. Where the customer has the option to purchase the warranty separately, this is accounted for as a separate performance obligation.

Where the company offers a right of return, it presents an asset for the right to recover products from a customer on settling a refund liability separately from the refund liability itself. The asset recognised is initially measured by reference to the former carrying amount of the product (specify what this is e.g., inventory) less any expected costs to recover those products (including potential decreases in the value to the company of returned products). At the end of each reporting period, the measurement of the asset is updated to account from changes in expectations about products to be returned.

When the company enters into bill and hold arrangements performance conditions are deemed to be met when [SPECIFY THE DETAILS].

The main performance obligations in contracts consist of [ENTER DETAILS OF MAIN PERFORMANCE OBLIGATIONS]. For all contracts the stage of completion and delivery of performance obligations are measured at the statement of financial position date by [DESCRIBE - process adopted by company to identify stage of completion and progress against performance obligations. Include also performance obligations satisfied at a point in time and how these are measured e.g. on delivery of service, receipt of signed customer certificate].

Transaction price

[Click here to enter data](#)

To calculate the transaction price of contracts - DESCRIBE THE BASIS OF TRANSACTION PRICE - for example:-

The transaction price is the retail price of the product less discounts / offers and value added taxes.

The transaction price of fixed fee and stage payment contracts is determined by the fee specified in the contract for the product,

The transaction price for variable payments is based on management's assessment of the most likely amount of consideration [PROVIDE DETAILS OF ASSESSMENT PROCESS].

The transaction price of fixed fee contracts is determined by the fee specified in contract.

The transaction price for fee for service contracts is at rates specified in the contract.

On contracts over X years the company also makes an adjustment to the contract price to reflect the time value of money.

Where discounts to the contract price are applied the company presents these as a discount from contract revenue at the point in time the discount terms are met by the customer. [ADD FURTHER DETAIL IF MORE SPECIFIC / DIFFERENT CRITERIA APPLIED].

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

Impact on Statement of Financial Position as at 30 June 2024

[Click here to enter data](#)

Note	As originally reported 2024 €	IFRS 9 adjustments €	IFRS 15 adjustments €	As restated 2024 €	IFRS 9 adjustments €	IFRS 15 adjustments €	As restated 2025 €
Assets							
Non-current assets							
Property, plant and equipment	53,453	23,423	4,234	81,110	23,136	43,423	147,669
Right of use assets	23,425	3,423	4,234	31,082	2,342	87,393	120,817
Investment properties	42,342	2,342	45,634	90,318	76,583	34,234	201,135
Intangible assets	43,425	4,633	34,345	82,403	234,234	87,433	404,070
Investments in subsidiaries, joint ventures and associates	23,423	43,453	3,346	70,222	34,534	1,234	105,990
Contract assets (non-current)	23,423	4,543	3,346	31,312	23,423	1,234	55,969
Contract receivables (non-current)	23,423	454,564	3,434	481,421	45,645	34,526	561,592
Deferred tax assets	43,436	566,456	45,345	655,237	23,423	32,346	711,006
Other non-current financial assets	2,323	67,456	34,534	104,313	45,645	2,323	152,281
	278,673	1,170,293	178,452	1,627,418	508,965	324,146	2,460,529
Current assets							
Inventories	4,534	3,453	33,435	41,422	23,423	45,645	110,490
Trade and other receivables	23,423	6,756	53,453	83,632	45,645	2,342	131,619

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Customer incentives

[Click here to enter data](#)

On certain contracts, incentives to contract price are offered. These mainly comprise [DETAIL TYPE OF INCENTIVE]. Management estimate the most likely outcome (based on - [ENTER DETAILS]) and revenue is adjusted accordingly.

Principal versus agent

[Click here to enter data](#)

The **company** has arrangements whereby it needs to determine if it acts as a principal or an agent as more than one party is involved in providing the goods and services to the customer. The **company** acts as a principal if it controls a promised good or service before transferring that good or service to the customer. The **company** is an agent if its role is to arrange for another entity to provide the goods or services. Factors considered in making this assessment are most notably the discretion the **company** has in establishing the price for the specified good or service, whether the **company** has inventory risk and whether the **company** is primarily responsible for fulfilling the promise to deliver the service or good.

This assessment of control requires judgement in particular in relation to certain service contracts. An example, is the provision of certain [INSERT NATURE OF SERVICES] where the **company** may be assessed to be agent or principal dependent upon the facts and circumstances of the arrangement and the nature of the services being delivered.

Where the **company** is acting as a principal, revenue is recorded on a gross basis. Where the **company** is acting as an agent revenue is recorded at a net amount reflecting the margin earned.

Contract modifications

[Click here to enter data](#)

The **company**'s contracts are often amended for changes in contract specifications and requirements. Contract modification exists when the amendment either creates new or changes the existing enforceable rights and obligations. The effect of a contract modification on the transaction price and the **company**'s measure of progress for the performance obligation to which it relates, is recognised as an adjustment to revenue in one of the following ways:

- a. Prospectively as an additional separate contract;
- b. Prospectively as a termination of the existing contract and creation of a new contract;
- c. As part of the original contract using a cumulative catch up; or
- d. As a combination of b) and c).

The facts and circumstances of any contract modification are considered individually as the types of modifications will vary contract by contract and may result in different accounting outcomes. Judgement is applied in relation to the accounting for such modifications where the final terms or legal contracts have not been agreed prior to the period end as management need to determine if a modification has been approved and if it either creates new or changes existing enforceable rights and obligations of the parties. Depending upon the outcome of such negotiations, the timing and amount of revenue recognised may be different in the relevant accounting periods. Modification and amendments to contracts are undertaken via an agreed formal process. For example, if a change in scope has been approved but the corresponding change in price is still being negotiated, management use their judgement to estimate the change to the total transaction price.

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

Note	As originally reported 2024 €	IFRS 9 adjustments €	IFRS 15 adjustments €	As restated 2024 €	IFRS 9 adjustments €	IFRS 15 adjustments €	As restated 2025 €
Income tax asset	435,345	34,534	567,657	1,037,536	23,423	2,342	1,063,301
Cash and cash equivalents	23,423	5,434	34,534	63,391	6,756	5,464	75,611
Contracts assets (current)	34,534	5,656	5,645	45,835	2,342	2,234	50,411
Contract receivables (current)	23,423	3,434	3,434	30,291	4,564	23,423	58,278
Contract cost asset	34,534	56,456	45,645	136,635	2,323	4,564	143,522
Rights to recover product from customers on return	23,423	3,434	34,534	61,391	5,645	2,342	69,378
Other current financial assets	34,534	45,645	5,464	85,643	23,426	4,564	113,633
	637,173	164,802	783,801	1,585,776	137,547	92,920	1,816,243
Assets classified as held for sale	2,323	345,345	34,343	382,011	23,234	2,342	407,587
Total assets	918,169	1,680,440	996,596	3,595,205	669,746	419,408	4,684,359
Equity and liabilities							
Equity							
Share capital	23,423	54,646	3,453	81,522	45,645	4,564	131,731
Share premium	23,234	34,345	3,434	61,013	23,423	23,423	107,859
Capital redemption reserve	345,345	34,534	56,564	436,443	45,645	564,556	1,046,644
Foreign currency translation reserve	2,342	5,645	34,534	42,521	23,234	23,423	89,178
Revaluation reserve	4,545	3,434	5,345	13,324	4,564	4,564	22,452
Available for sale reserve	23,423	64,635	34,354	122,412	23,423	23,423	169,258

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Contract assets and receivables

[Click here to enter data](#)

Where goods or services are transferred to the customer before the customer pays consideration, or before payment is due, Contract assets are recognised. Contract assets are included in the statement of financial position and represent the right to consideration for products delivered.

Contract receivables (loans and advances) are recognised in the statement of financial position when the company's right to consideration becomes unconditional. [ADD FURTHER DETAILS EXPLAINING WHEN THIS IS].

Contract assets & receivables (loans and advances) are classified as current or non- current based on the company's normal operating cycle and are assessed for impairment at each reporting date.

Contract liabilities

[Click here to enter data](#)

Contract liabilities and customer deposits are recognised in the statement of financial position when the company has received consideration but still has an obligation to deliver products and meet performance obligations for that consideration.

Net basis of measurement of contract balances

[Click here to enter data](#)

Contract asset and contract liability positions are determined for each contract on a net basis. This is because the rights and obligations within each contract are considered inter-dependent. Where two contracts are with the same or related entities, an assessment is made of whether contract assets and liabilities are inter-dependent and if so, contract balances are reported net.

Capitalisation of costs to obtain or fulfil a contract

[Click here to enter data](#)

The incremental costs of obtaining and fulfilling a contract with a customer are recognised as an asset if the company expects to recover them. The company incurs costs such as [ENTER NATURE OF COSTS INCURRED TO OBTAIN A CONTRACT - e.g. sales commission, legal fees to draft a contract] to obtain a contract and costs such as [INCLUDE NATURE OF COSTS - e.g. pre contract set up] to fulfil a contract. Judgement is applied by the company when determining what costs qualify to be capitalised in particular when considering whether these costs are incremental and whether these are expected to be recoverable.

Costs to obtain a contract are included in the statement of financial position as [AMEND AS NECESSARY - a separate class of intangible asset and/or a separate class of asset]. Cost to fulfil a contract are included in the statement of financial position as a separate class of asset.

These assets are subsequently charged to the income statement over the expected contract period using a systematic basis that mirrors the pattern in which the company transfers control of the goods or service to the customer. The amortisation charge is included in the income statement in [ENTER LINE WHERE AMORTISATION IS CHARGED]. Judgement is applied to determine this period, for example whether this expected period would be the contract term or a longer period such as the estimated life of the customer relationship for a particular contract if, say, renewals are expected [ENTER OTHER FACTORS RELEVANT TO ENTITY AND THE AMORTISATION PERIOD].

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

Note	As originally reported 2024 €	IFRS 9 adjustments €	IFRS 15 adjustments €	As restated 2024 €	IFRS 9 adjustments €	IFRS 15 adjustments €	As restated 2025 €
Cash flow hedging reserve	23,423	3,346	6,454	33,223	45,645	4,564	83,432
Other reserves	232,342	34,534	34,534	301,410	23,234	23,432	348,076
Retained earnings	34,534	5,656	56,456	96,646	4,564	4,564	105,774
Total equity	712,611	240,775	235,128	1,188,514	239,377	676,513	2,104,404
Non-current liabilities							
Lease liabilities (non-current)	2,323	34,534	34,534	71,391	2,342	4,223	77,956
Loans and borrowings (non-current)	232,342	5,654	545,645	783,641	56,453	54,645	894,739
Retirement benefit obligations	434,534	34,534	34,345	503,413	56,342	23,423	583,178
Provisions (non-current)	23,425	5,656	564,564	593,645	23,236	45,645	662,526
Contract liabilities (non-current)	456,456	3,453	3,434	463,343	43,274	23,423	530,040
Deferred income (non-current)	3,437	3,434	3,453	10,324	523,447	45,645	579,416
Deferred tax liabilities	345,347	3,434	3,443	352,224	23,427	234,234	609,885
Other non-current financial liabilities	4,534	567,569	76,546	648,649	57,536	45,654	751,839
	1,502,398	658,268	1,265,964	3,426,630	786,057	476,892	4,689,579
Current liabilities							
Lease liabilities (current)	5,675	6,786	34,534	46,995	23,427	3,234	73,656
Trade and other payables	433,434	89,089	53,534	576,057	234,234	2,323	812,614
Loans and borrowings (current)	5,675	6,575	3,434	15,684	67,575	45,645	128,904
Income tax liability	23,423	75,675	56,645	155,743	23,423	2,342	181,508

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Impairment of contract related balances

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At each reporting date, the company determines whether or not such assets are impaired by comparing the carrying amount of the asset to the remaining amount of consideration that the company expects to receive less the costs that relate to providing services under the relevant contract. In determining the estimated amount of consideration, the company uses the same principles as it does to determine the contract transaction price, except that any constraints used to reduce the transaction price will be removed for the impairment test.

Where the relevant contracts or specific performance obligations are demonstrating marginal profitability or other indicators of impairment, judgement is required in ascertaining whether or not the future economic benefits from these contracts are sufficient to recover these assets. In performing this impairment assessment, management is required to make an assessment of the costs to complete the contract. The ability to accurately forecast such costs involves estimates around cost savings to be achieved over time, anticipated profitability of the contract, as well as future performance against any contract-specific KPIs that could trigger variable consideration, or service credits. Where a contract is anticipated to make a loss, these judgements are also relevant in determining whether or not an onerous contract provision is required and how this is to be measured.

Financing components of customer contracts

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When a significant financing component exists in a contract, the company considers there are two components: a revenue component (for the notional cash sales price); and a loan component (for the effect of the deferred or advance payment terms). Interest revenue or interest expense is recognised only to the extent that a contract asset (or receivable) or a contract liability is recognised in accounting for a contract with a customer. The amount allocated to the significant financing component is presented separately from revenue recognised from contracts with customers. The financing component is presented in the income statement as interest expense (when the customer pays in advance) or interest income (when the customer pays in arrears).

Government grants

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Grants from the government are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the company has complied with all attached conditions. Grants received where the company has yet to comply with all attached conditions are recognised as a liability (and included in deferred income within trade and other payables) and released to income when all attached conditions have been complied with.

Other grants

[Click here to enter data](#)

Sub note 6

Finance income and costs policy

[Click here to enter data](#)

Sub note 6

Foreign currency transactions and balances

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Sub note 6

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

Note	As originally reported 2024 €	IFRS 9 adjustments €	IFRS 15 adjustments €	As restated 2024 €	IFRS 9 adjustments €	IFRS 15 adjustments €	As restated 2025 €
Contract liabilities (current)	56,566	789,789	34,345	880,700	56,756	4,564	942,020
Deferred income (current)	34,534	64,564	54,343	153,441	24,234	23,423	201,098
Dividends payable	56,756	64,584	3,434	124,774	67,867	5,643	198,284
Provisions (current)	34,354	456,456	54,564	545,374	234,237	32,423	812,034
Other current financial liabilities	56,756	4,534	34,345	95,635	234,567	4,564	334,766
	707,173	1,558,052	329,178	2,594,403	966,320	124,161	3,684,884
Liabilities associated with assets held for sale	(334,534)	(67,867)	(89,837)	(492,238)	(23,423)	(2,342)	(518,003)
Total liabilities	2,544,105	2,284,187	1,684,979	6,513,271	1,775,800	603,395	8,892,466
Total equity and liabilities	3,256,716	2,524,962	1,920,107	7,701,785	2,015,177	1,279,908	10,996,870

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

Impact on Income Statement for the year ended 30 June 2024

[Click here to enter data](#)

	Note	As originally reported 2024 €	IFRS 9 adjustments €	IFRS 15 adjustments €	As restated 2024 €
Revenue	1	323,456	87,698	1,234	412,388
Cost of sales	2	2,234	23,423	1,234	26,891
Gross		325,690	111,121	2,468	439,279
Distribution costs	3	1,234	45,645	23,423	70,302
Administrative expenses	4	5,652	2,342	45,645	53,639
Other operating income	5	2,342	4,564	1,234	8,140
Other operating expenses	6	34,535	2,342	23,423	60,300
Other gains / losses	7	23,423	4,564	4,564	32,551
Operating		392,876	170,578	100,757	664,211
Finance income	8	43,534	23,423	2,323	69,280
Finance costs	9	2,323	2,342	3,453	8,118
Net finance income / cost		45,857	25,765	5,776	77,398
before tax		438,733	196,343	106,533	741,609
Income tax	10	34,534	23,412	98,574	156,520
for the financial year		473,267	219,755	205,107	898,129

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

Impact on Income Statement for the year ended 30 June 2025

[Click here to enter data](#)

	Note	As originally reported 2025 €	IFRS 9 adjustments €	IFRS 15 adjustments €	As restated 2025 €
Revenue	1	23,234	72,428	45,456	141,118
Cost of sales	23	456,456	75,393	23,423	555,272
Gross		479,690	147,821	68,879	696,390
Distribution costs	3	2,323	45,542	23,423	71,288
Administrative expenses	4	5,456	23,423	45,645	74,524
Other operating income	5	3,423	456,456	23,234	483,113
Other operating expenses	6	45,645	23,423	4,552	73,620
Other gains / losses	7	2,323	45,343	45,456	93,122
Operating		538,860	742,008	211,189	1,492,057
Finance income	8	34,345	23,423	23,453	81,221
Finance costs	9	2,323	4,543	23,234	30,100
Net finance income / cost		36,668	27,966	46,687	111,321
before tax		575,528	769,974	257,876	1,603,378
Income tax	10	87,984	2,345	78,347	168,676
for the financial year		663,512	772,319	336,223	1,772,054

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

Impact on Statement of Comprehensive Income for the year ended 30 June 2024

[Click here to enter data](#)

Note	As originally reported 2024 €	IFRS 9 adjustments €	IFRS 15 adjustments €	As restated 2024 €
Profit for the year	473,267	219,755	205,107	898,129
Items that will not be reclassified subsequently to profit or loss				
Surplus/(deficit) on property, plant and equipment revaluation	3,245	78,593	56,372	138,210
Surplus/(deficit) on revaluation of other assets	2,345	75,683	4,523	82,551
Remeasurements of post employment benefit obligations	23,236	5,234	45,234	73,704
	28,826	159,510	106,129	294,465
Items that may be reclassified subsequently to profit or loss				
Surplus/(deficit) on changes in fair value of investment property	2,345	5,234	5,234	12,813
Surplus/(deficit) on revaluation of available for sale financial assets	43,434	73,877	5,234	122,545
Gain/(loss) on cash flow hedges (net)	52,345	3,452	23,423	79,220
Gain/(loss) on hedge of investments in foreign operations (net)	45,646	23,435	4,523	73,604
Foreign currency translation gains/(losses)	232,342	23,243	45,456	301,041
Gain/(loss) due to reclassification adjustments adjusted in foreign exchange differences (net)	5,234	23,423	23,423	52,080
Gain/(loss) on remeasuring equity interest held by acquirer to fair value before business combination (net)	98,959	23,423	37,647	160,029
	480,305	176,087	144,940	801,332

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

Note	As originally reported 2024	IFRS 9 adjustments	IFRS 15 adjustments	As restated 2024
	€	€	€	€
Total comprehensive income for the year	982,398	555,352	456,176	1,993,926

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

Impact on Statement of Comprehensive Income for the year ended 30 June 2025

[Click here to enter data](#)

Note	As originally reported 2025 €	IFRS 9 adjustments €	IFRS 15 adjustments €	As restated 2025 €
Profit for the year	663,512	772,319	336,223	1,772,054
Items that will not be reclassified subsequently to profit or loss				
Surplus/(deficit) on property, plant and equipment revaluation	34,523	23,423	23,423	81,369
Surplus/(deficit) on revaluation of other assets	23,234	23,423	5,453	52,110
Remeasurements of post employment benefit obligations	4,564	65,839	2,323	72,726
	62,321	112,685	31,199	206,205
Items that may be reclassified subsequently to profit or loss				
Surplus/(deficit) on changes in fair value of investment property	2,345	45,645	23,236	71,226
Surplus/(deficit) on revaluation of available for sale financial assets	2,323	234,234	2,235	238,792
Gain/(loss) on cash flow hedges (net)	23,423	4,523	7,643	35,589
Gain/(loss) on hedge of investments in foreign operations (net)	23,423	4,523	565,345	593,291
Foreign currency translation gains/(losses)	456,456	4,523	45,642	506,621
Gain/(loss) due to reclassification adjustments adjusted in foreign exchange differences (net)	23,423	34,523	23,423	81,369
Gain/(loss) on remeasuring equity interest held by acquirer to fair value before business combination (net)	87,538	53,452	46,278	187,268
	618,931	381,423	713,802	1,714,156

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

	Note	As originally reported 2025 €	IFRS 9 adjustments €	IFRS 15 adjustments €	As restated 2025 €
Total comprehensive income for the year		1,344,764	1,266,427	1,081,224	3,692,415

There was no material impact on the group or company's statement of cash flows for the year ended 30 June 2024.

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

The nature of these adjustments as a result of adopting IFRS 9 are described below:

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Sub note 6

The nature of these adjustments as a result of adopting IFRS 15 are described below:

234234298808

Sub note 6

Adoption of IFRS 9

[Click here to enter data](#)

The following table summarises the impact of transition to IFRS 9 on the company's retained earnings:

	Note	2025 €	2024 €
Closing retained earnings at 30 June		12,345	12,345
Reclassification of investments from available-for-sale	11	12,345	12,345
Increase/decrease in provision for trade receivables and contract assets	2	12,345	12,345
Increase/decrease in provision for debt investments at amortised cost	3	12,345	12,345
Increase/decrease in provision for debt investments at FVOCI	4	12,345	12,345
Increase/decrease in deferred tax assets relating to impairment provisions	5	12,345	12,345
Increase/decrease in deferred tax liabilities	6	12,345	12,345
Adjustment to retained earnings from adoption of IFRS 9		74,070	74,070
Closing retained earnings at 30 June restated for IFRS 9 (before IFRS 15 restatement)		86,415	86,415

Classification and measurement

Under IFRS 9, there are three classification categories for financial assets: measured at amortised cost, at fair value through profit or loss, and at fair value through other comprehensive income.

IFRS 9 eliminates the previous IAS 39 categories for financial assets of held to maturity, loans and receivables and available for sale.

The group's management has assessed which business models apply to the financial assets held and has reclassified its financial instruments into the appropriate IFRS 9 categories. Please see the Financial Instruments accounting policy for further details.

The following table and accompanying notes explain the original measurement categories under IAS 39 and the new measurement categories under IFRS 9 for each class of the group's financial assets and financial liabilities as at 1 January 2018.

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

There are no changes in classification and measurement for the company's financial assets.

The following table and accompanying notes below explain the original measurement categories under IAS 39 and new measurement categories under IFRS 9 for each class of financial liability at 1 July 2024:

	Notes	Original classification under IAS 39	Original carrying amount under IAS 39	New classification under IFRS 9	New carrying amount under IFRS 9
NewRow_0	1	12345	12,345	12345	12,345
Total financial liabilities			12,345		12,345

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Impairment

The adoption of IFRS 9 has fundamentally changed the accounting for impairment losses by replacing IAS 39's incurred loss model with an expected credit loss model.

The new model applies to all debt instruments not held at fair value through profit or loss and contract assets, and requires the group to account for expected credit losses and any changes at each reporting date to reflect changes in credit risk since initial recognition. Please see the Financial Instruments accounting policy for further details.

The following table summarises the impact of adopting IFRS 9 on the allowance for impairment:

	Note	2025 €	2024 €
Loss allowance at 30 June under IAS 39		12,345	12,345
Additional trade receivables recognised on adoption of IFRS 15	1	12,345	12,345
Contract assets recognised on adoption of IFRS 15	2	12,345	12,345
Debt securities	3	12,345	12,345
Cash and cash equivalents	4	12,345	12,345
Adjustment to retained earnings from adoption of IFRS 9		49,380	49,380
Loss allowance at 30 June under IFRS 9		61,725	61,725

Hedge accounting

The group has adopted the new general hedge accounting model and has applied this prospectively. The accounting requirements retain the three types of hedge accounting, therefore all of the group's existing hedging relationships are treated as continuing hedging relationships. The group has also not designated any hedging relationships under IFRS 9 that would not have met the qualifying hedge accounting criteria under IAS 39.

A further explanation on hedge accounting can be found in the Financial Instruments accounting policy.

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

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

Adoption of IFRS 15

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The following table summarises the impact of transition to IFRS 15 on the company's retained earnings:

	Note	2025 €	2024 €
Closing retained earnings at 30 June after IFRS 9 restatement		56,453	456,465
NewRow_0	1	12,345	12,345
Closing retained earnings at 30 June restated for IFRS 9 and IFRS 15		68,798	468,810

Changes resulting from adoption of IFRS 16

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The group transitioned to IFRS 16 using the modified retrospective approach and as a result the cumulative effect of initial application is recognised in retained earnings at 1 July 2024. The prior period figures were not adjusted.

On adoption of IFRS 16, the group elected to apply the relief provisions available and has not reviewed contracts under the definition of a lease per IFRS 16, which had previously not been classified as leases under the principles of IAS 17. Therefore, only contracts entered into or modified on or after 1 July 2024 have the definition of a lease per IFRS 16 applied.

In addition, the group decided to apply recognition exemptions to leases with a term not exceeding 12 months and leases where the underlying assets are of low value.

For leases classified as operating leases under IAS 17, these lease liabilities were measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate as of 1 July 2024. The group has used the following practical expedients permitted by IFRS 16 when applying this for the first time to leases previously classified as operating leases:

- Applied a single discount rate to a portfolio of leases with similar characteristics
- Applied the exemption not to recognise liabilities for leases with less than 12 months of lease term remaining
- Excluded initial direct costs for the measurement of right-to-use assets at the date of initial application
- Used hindsight in determining the lease term where the contract contains options to extend or terminate the lease

Right-of-use assets are measured at either:

- Their carrying amount as if IFRS 16 has been applied since commencement, discounted using the lessee's incremental borrowing rate at the date of initial application
- An amount equal to the lease liability, adjusted for any prepaid or accrued lease payments

No adjustments are required on transition to IFRS 16 for leases where the group acts as a lessor, except for a sub-lease. A reassessment of the classification of a sub-lease is required under IFRS 16.

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

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The company recognised lease liabilities in relation to leases that were classified as ‘operating leases’ under the principles of IAS 17 - Leases. On transition, an additional €76,488 (2024 - €98,778) of right-to-use assets and €98,459 (2024 - €89,938) of lease liabilities were recognised with the difference allocated to retained earnings.

	Note	As originally reported 2024 €
Operating lease commitments at 30 June 2024		78,459
Operating lease commitments discounted at the incremental borrowing rate		98,988
Recognition exemption for short-term leases		98,776
Recognition exemption for low-value assets		5,345
Contracts reassessed as service agreements		23,423
Adjustments resulting from the different treatment of extension and termination options		4,545
Adjustments resulting from changes to the rate or index affecting variable payments		2,342
Residual value guarantees		34,534
Other		45,345
Lease liabilities recognised at 1 July 2024		313,298

These liabilities were measured at the present value of the remaining lease payments, discounted using the lessee’s incremental borrowing rate as of 1 July 2024. The weighted average rate applied was 85383%.

Sub note 6

[Click here to enter data](#)

The group transitioned to IFRS 16 using the retrospective approach and has chosen to apply the practical expedient not to reassess existing contracts that are or contain leases under the definition of a lease per IFRS 16, unless those leases were previously identified under IAS 17.

Therefore, the IFRS 16 definition of a lease has not been applied to contracts not containing a lease under IAS 17.

In addition, the group decided to apply recognition exemptions to leases with a term not exceeding 12 months and leases where the underlying assets are of low value.

The IFRS 16 definition of a lease has been applied to contracts entered into or modified on or after the date of initial application.

No adjustments are required on transition to IFRS 16 for leases where the group acts as a lessor, except for a sub-lease. A reassessment of the classification of a sub-lease is required under IFRS 16.

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

Impact on Statement of Financial Position as at 1 July 2023

[Click here to enter data](#)

Note	As originally reported 2024 €	IFRS 16 adjustments €	As restated 2024 €
Assets			
Non-current assets			
Property, plant and equipment	67,563	98,765	166,328
Right of use assets	3,434	42,346	45,780
Investment properties	67,567	34,236	101,803
Intangible assets	3,434	32,342	35,776
Investments in subsidiaries, joint ventures and associates	6,765	56,546	63,311
Contract assets (non-current)	3,453	3,234	6,687
Contract receivables (non-current)	6,464	4,564	11,028
Contract cost asset (non-current)	3,453	23,423	26,876
Deferred tax assets	56,756	4,564	61,320
Other non-current financial assets	3,453	3,234	6,687
	222,342	303,254	525,596
Current assets			
Inventories	5,675	23,243	28,918
Trade and other receivables	5,645	45,645	51,290
Income tax asset	4,334	23,234	27,568
Cash and cash equivalents	4,354	4,564	8,918
Contracts assets (current)	32,423	2,323	34,746
Contract receivables (current)	456,456	4,564	461,020
Contract cost asset (current)	232,344	2,342	234,686
Rights to recover product from customers on return	23,423	43,453	66,876
Other current financial assets	456,456	23,423	479,879
	1,221,110	172,791	1,393,901
Assets classified as held for sale	3,234	45,645	48,879
Total assets	1,446,686	521,690	1,968,376
Equity and liabilities			

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

Note	As originally reported 2024 €	IFRS 16 adjustments €	As restated 2024 €
Equity			
Share capital	564,563	23,423	587,986
Share premium	234,234	5,645	239,879
Capital redemption reserve	45,645	23,423	69,068
Foreign currency translation reserve	2,323	45,645	47,968
Revaluation reserve	4,564	23,234	27,798
Available for sale reserve	23,423	45,645	69,068
Cash flow hedging reserve	456,456	23,423	479,879
Other reserves	2,342	43,534	45,876
Retained earnings	634,543	23,423	657,966
Total equity	1,968,093	257,395	2,225,488
Non-current liabilities			
Lease liabilities (non-current)	23,423	43,534	66,957
Loans and borrowings (non-current)	456,456	23,423	479,879
Retirement benefit obligations	768,456	4,534	772,990
Provisions (non-current)	567,345	2,243	569,588
Contract liabilities (non-current)	768,746	45,456	814,202
Deferred income (non-current)	3,433	23,423	26,856
Deferred tax liabilities	63,453	4,564	68,017
Other non-current financial liabilities	67,567	2,342	69,909
	2,718,879	149,519	2,868,398
Current liabilities			
Lease liabilities (current)	34,534	4,554	39,088
Trade and other payables	56,756	2,342	59,098
Loans and borrowings (current)	34,345	45,456	79,801
Income tax liability	56,756	2,323	59,079
Contract liabilities (current)	3,453	4,564	8,017
Deferred income (current)	6,756	23,423	30,179
Dividends payable	334,523	4,556	339,079
Provisions (current)	5,675	22,342	28,017
Other current financial liabilities	34,534	456,456	490,990
	567,332	566,016	1,133,348
Liabilities associated with assets held for sale	(34,534)	(23,423)	(57,957)
Total liabilities	3,320,745	738,958	4,059,703

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

Note	As originally reported 2024 €	IFRS 16 adjustments €	As restated 2024 €
Total equity and liabilities	5,288,838	996,353	6,285,191

Draft

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

Impact on Statement of Financial Position as at 30 June 2024

[Click here to enter data](#)

Note	As originally reported 2024 €	IFRS 16 adjustments €	As restated 2024 €
Assets			
Non-current assets			
Property, plant and equipment	2,234	5,435	7,669
Right of use assets	43,345	12,132	55,477
Investment properties	23,234	12,123	35,357
Intangible assets	23,423	3,234	26,657
Investments in subsidiaries, joint ventures and associates	2,323	4,534	6,857
Contract assets (non-current)	45,542	213,123	258,665
Contract receivables (non-current)	45,645	12,312	57,957
Deferred tax assets	45,353	21,312	66,665
Other non-current financial assets	23,423	3,453	26,876
	254,522	287,658	542,180
Current assets			
Inventories	3,453	123,123	126,576
Trade and other receivables	23,423	34,534	57,957
Income tax asset	3,453	34,534	37,987
Cash and cash equivalents	23,423	213,123	236,546
Contracts assets (current)	3,453	12,312	15,765
Contract receivables (current)	2,342	3,453	5,795
Contract cost asset (current)	3,453	12,312	15,765
Rights to recover product from customers on return	2,342	3,453	5,795
Other current financial assets	2,323	23,425	25,748
	67,665	460,269	527,934
Assets classified as held for sale	2,323	34,234	36,557
Total assets	324,510	782,161	1,106,671
Equity and liabilities			

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

	Note	As originally reported 2024 €	IFRS 16 adjustments €	As restated 2024 €
Equity				
Share capital		4,234	23,243	27,477
Share premium		23,423	1,231	24,654
Capital redemption reserve		1,232	121,233	122,465
Foreign currency translation reserve		34,534	2,342	36,876
Revaluation reserve		12,312	4,534	16,846
Available for sale reserve		23,423	1,212	24,635
Cash flow hedging reserve		12,231	34,234	46,465
Other reserves		12,123	12,312	24,435
Retained earnings		12,312	12,312	24,624
Total equity		135,824	212,653	348,477
Non-current liabilities				
Lease liabilities (non-current)		123,123	234,423	357,546
Loans and borrowings (non-current)		12,315	1,231	13,546
Retirement benefit obligations		12,312	34,534	46,846
Provisions (non-current)		12,132	12,123	24,255
Contract liabilities (non-current)		21,125	23,234	44,359
Deferred income (non-current)		234,234	12,311	246,545
Deferred tax liabilities		12,132	12,312	24,444
Other non-current financial liabilities		12,312	3,453	15,765
		439,685	333,621	773,306
Current liabilities				
Lease liabilities (current)		12,132	22,312	34,444
Trade and other payables		1,231	2,113	3,344
Loans and borrowings (current)		32,423	3,453	35,876
Income tax liability		3,431	345,345	348,776
Contract liabilities (current)		1,211	23,423	24,634
Deferred income (current)		1,231	3,534	4,765
Dividends payable		34,234	23,423	57,657
Provisions (current)		12,312	23,123	35,435
Other current financial liabilities		12,312	12,312	24,624
		110,517	459,038	569,555
Liabilities associated with assets held for sale		(98,976)	(12,312)	(111,288)
Total liabilities		649,178	804,971	1,454,149

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

Note	As originally reported 2024 €	IFRS 16 adjustments €	As restated 2024 €
Total equity and liabilities	785,002	1,017,624	1,802,626

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

Impact on Income Statement for the year ended 30 June 2024

[Click here to enter data](#)

Note	As originally reported 2024 €	IFRS 16 adjustments €	As restated 2024 €
Revenue	45,645	4,345	49,990
Cost of sales	4,345	4,545	8,890
Gross	49,990	8,890	58,880
Distribution costs	4,565	34,534	39,099
Administrative expenses	3,435	3,453	6,888
Other operating income	4,564	3,345	7,909
Other operating expenses	3,453	34,534	37,987
Other gains / losses	34,534	3,434	37,968
Operating	100,541	88,190	188,731
Finance income	43,345	4,353	47,698
Finance costs	4,564	5,456	10,020
Net finance income / cost	47,909	9,809	57,718
before tax	148,450	97,999	246,449
Income tax	45,456	34,534	79,990
for the financial year	193,906	132,533	326,439

Impact on Statement of Comprehensive Income for the year ended 30 June 2024

[Click here to enter data](#)

Note	As originally reported 2024 €	IFRS 16 adjustments €	As restated 2024 €
Profit for the year	193,906	132,533	326,439
Items that will not be reclassified subsequently to profit or loss			
Surplus/(deficit) on property, plant and equipment revaluation	34,354	65,656	100,010
Surplus/(deficit) on revaluation of other assets	23,326	23,255	46,581
Remeasurements of post employment benefit obligations	23,424	3,234	26,658
	81,104	92,145	173,249

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

Note	As originally reported 2024 €	IFRS 16 adjustments €	As restated 2024 €
Items that may be reclassified subsequently to profit or loss			
Surplus/(deficit) on changes in fair value of investment property	32,342	564,645	596,987
Surplus/(deficit) on revaluation of available for sale financial assets	4,545	23,234	27,779
Gain/(loss) on cash flow hedges (net)	23,243	4,564	27,807
Gain/(loss) on hedge of investments in foreign operations (net)	45,645	23,423	69,068
Foreign currency translation gains/(losses)	32,423	45,645	78,068
Gain/(loss) due to reclassification adjustments adjusted in foreign exchange differences (net)	4,545	2,342	6,887
Gain/(loss) on remeasuring equity interest held by acquirer to fair value before business combination (net)	23,423	87,868	111,291
	166,166	751,721	917,887
Total comprehensive income for the year	441,176	976,399	1,417,575

There was no material impact on the company's statement of cash flows for the year ended 30 June 2024.

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

Impact on Statement of Cash Flow for the year ended 30 June 2024

[Click here to enter data](#)

Note	As originally reported 2024 €	IFRS 16 adjustments €	As restated 2024 €
Cash flows from operating activities			
Profit for the year	193,906	132,533	326,439
<i>Adjustments to cash flow</i>			
NewRow_0	23,234	45,456	68,690
	217,140	177,989	395,129
<i>Working capital adjustments</i>			
NewRow_0	234,234	75,376	309,610
Net cash flow from operating activities	451,374	253,365	704,739
Cash flows from investing activities			
NewRow_0	89,378	75,388	164,766
Net cash flows from investing activities	89,378	75,388	164,766
Cash flows from financing activities			
NewRow_0	2,342	3,423	5,765
Net cash flows from financing activities	2,342	3,423	5,765
Net increase in cash and cash equivalents	543,094	332,176	875,270

[Click here to enter data](#)

The nature of these adjustments as a result of adopting IFRS 16 are described below:

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Sub note 6

Prior period adjustments

[Click here to enter data](#)

Sub note 6

Revenue recognition

Recognition

[Click here to enter data](#)

The group earns revenue from the sale of Sub note 6 and from the manufacture and sale of Sub note 6. This revenue is recognised in the accounting period when control of the product has been transferred, at an amount that reflects the consideration to which the entity expects to be entitled in exchange for fulfilling its performance obligations to customers. The company also earns revenue from the provision of services relating to Sub note 6. This revenue is recognised in the accounting period when the services are rendered at an amount that reflects the consideration to which the entity expects to be entitled in exchange for fulfilling its performance obligations to customers.

[Click here to enter data](#)

The principles in IFRS are applied to revenue recognition criteria using the following 5 step model:

1. Identify the contracts with the customer
2. Identify the performance obligations in the contract
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations in the contract
5. Recognise revenue when or as the entity satisfies its performance obligations

Fee arrangements

[Click here to enter data](#)

Below are details of fee arrangements and how these are measured and recognised, for revenue from manufacturing and the sale of products, and the provision of services:

Performance obligations

[Click here to enter data](#)

The main performance obligations to customers consist of (e.g. supply of product in retail store or despatch / delivery of product for e.g. online orders and other routes to market). Due to the retail nature of the business judgements made in evaluating when control has passed are limited.

Warranties are offered on sale of products, these are either (state type of warranty e.g. for a period of X months, to cover certain situations / parts, extended warranties). These are accounted for in line with the **group's** accounting policy on provisions. To the extent that a warranty provides a service beyond ensuring that the good or service complies with agreed upon specifications, this is accounted for as a performance obligation and consideration is allocated to this obligation and recognised as it is satisfied. Where the customer has the option to purchase the warranty separately, this is accounted for as a separate performance obligation.

Where the **group** offers a right of return, it presents an asset for the right to recover products from a customer on settling a refund liability separately from the refund liability itself. The asset recognised is initially measured by reference to the former carrying amount of the product (specify what this is e.g. inventory) less any expected costs to recover those products (including potential decreases in the value to the **group** of returned products). At the end of each reporting period, the measurement of the asset is updated to account from changes in expectations about products to be returned.

When the **group** enters into bill and hold arrangements performance conditions are deemed to be met when [SPECIFY THE DETAILS].

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

The main performance obligations in contracts consist of [e.g. delivery of product, despatch, passing stage tests & milestones]. For all contracts the stage of completion and delivery of performance obligations are measured at the statement of financial position date by [describe process adopted by group to identify stage of completion and progress against performance obligations. Include also performance obligations satisfied at a point in time and how these are measured e.g. on delivery of products, receipt of signed customer certificate]. Judgements made in evaluating when control has passed are disclosed in note [ENTER NOTE NUMBER] below.

Warranties are offered on sale of products, these are either (state type of warranty e.g. for a period of X months, to cover certain situations / parts, extended warranties). These are accounted for in line with (cross refer to group's accounting policy on provisions). To the extent that a warranty provides a service beyond ensuring that the good or service complies with agreed upon specifications, this is accounted for as a performance obligation and consideration is allocated to this obligation and recognised as it is satisfied. Where the customer has the option to purchase the warranty separately, this is accounted for as a separate performance obligation.

Where the group offers a right of return, it presents an asset for the right to recover products from a customer on settling a refund liability separately from the refund liability itself. The asset recognised is initially measured by reference to the former carrying amount of the product (specify what this is e.g., inventory) less any expected costs to recover those products (including potential decreases in the value to the group of returned products). At the end of each reporting period, the measurement of the asset is updated to account from changes in expectations about products to be returned.

When the group enters into bill and hold arrangements performance conditions are deemed to be met when [SPECIFY THE DETAILS].

The main performance obligations in contracts consist of [ENTER DETAILS OF MAIN PERFORMANCE OBLIGATIONS]. For all contracts the stage of completion and delivery of performance obligations are measured at the statement of financial position date by [DESCRIBE - process adopted by group to identify stage of completion and progress against performance obligations. Include also performance obligations satisfied at a point in time and how these are measured e.g. on delivery of service, receipt of signed customer certificate].

Transaction price

[Click here to enter data](#)

To calculate the transaction price of contracts - DESCRIBE THE BASIS OF TRANSACTION PRICE - for example:-

The transaction price is the retail price of the product less discounts / offers and value added taxes.

The transaction price of fixed fee and stage payment contracts is determined by the fee specified in the contract for the product,

The transaction price for variable payments is based on management's assessment of the most likely amount of consideration [PROVIDE DETAILS OF ASSESSMENT PROCESS].

The transaction price of fixed fee contracts is determined by the fee specified in contract.

The transaction price for fee for service contracts is at rates specified in the contract.

On contracts over X years the group also makes an adjustment to the contract price to reflect the time value of money.

Where discounts to the contract price are applied the group presents these as a discount from contract revenue at the point in time the discount terms are met by the customer. [ADD FURTHER DETAIL IF MORE SPECIFIC / DIFFERENT CRITERIA APPLIED].

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

Customer incentives

[Click here to enter data](#)

On certain contracts, incentives to contract price are offered. These mainly comprise [DETAIL TYPE OF INCENTIVE]. Management estimate the most likely outcome (based on - [ENTER DETAILS]) and revenue is adjusted accordingly.

Principal versus agent

[Click here to enter data](#)

The **group** has arrangements whereby it needs to determine if it acts as a principal or an agent as more than one party is involved in providing the goods and services to the customer. The **group** acts as a principal if it controls a promised good or service before transferring that good or service to the customer. The **group** is an agent if its role is to arrange for another entity to provide the goods or services. Factors considered in making this assessment are most notably the discretion the **group** has in establishing the price for the specified good or service, whether the **group** has inventory risk and whether the **group** is primarily responsible for fulfilling the promise to deliver the service or good.

This assessment of control requires judgement in particular in relation to certain service contracts. An example, is the provision of certain [INSERT NATURE OF SERVICES] where the **group** may be assessed to be agent or principal dependent upon the facts and circumstances of the arrangement and the nature of the services being delivered.

Where the **group** is acting as a principal, revenue is recorded on a gross basis. Where the **group** is acting as an agent revenue is recorded at a net amount reflecting the margin earned.

Contract modifications

[Click here to enter data](#)

The **group's** contracts are often amended for changes in contract specifications and requirements. Contract modification exists when the amendment either creates new or changes the existing enforceable rights and obligations. The effect of a contract modification on the transaction price and the **group's** measure of progress for the performance obligation to which it relates, is recognised as an adjustment to revenue in one of the following ways:

- a. Prospectively as an additional separate contract;
- b. Prospectively as a termination of the existing contract and creation of a new contract;
- c. As part of the original contract using a cumulative catch up; or
- d. As a combination of b) and c).

The facts and circumstances of any contract modification are considered individually as the types of modifications will vary contract by contract and may result in different accounting outcomes. Judgement is applied in relation to the accounting for such modifications where the final terms or legal contracts have not been agreed prior to the period end as management need to determine if a modification has been approved and if it either creates new or changes existing enforceable rights and obligations of the parties. Depending upon the outcome of such negotiations, the timing and amount of revenue recognised may be different in the relevant accounting periods. Modification and amendments to contracts are undertaken via an agreed formal process. For example, if a change in scope has been approved but the corresponding change in price is still being negotiated, management use their judgement to estimate the change to the total transaction price.

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

Contract assets and receivables

[Click here to enter data](#)

Where goods or services are transferred to the customer before the customer pays consideration, or before payment is due, Contract assets are recognised. Contract assets are included in the statement of financial position and represent the right to consideration for products delivered.

Contract receivables (loans and advances) are recognised in the statement of financial position when the group's right to consideration becomes unconditional. [ADD FURTHER DETAILS EXPLAINING WHEN THIS IS].

Contract assets & receivables (loans and advances) are classified as current or non-current based on the group's normal operating cycle and are assessed for impairment at each reporting date.

Contract liabilities

[Click here to enter data](#)

Contract liabilities and customer deposits are recognised in the statement of financial position when the group has received consideration but still has an obligation to deliver products and meet performance obligations for that consideration.

Net basis of measurement of contract balances

[Click here to enter data](#)

Contract asset and contract liability positions are determined for each contract on a net basis. This is because the rights and obligations within each contract are considered inter-dependent. Where two contracts are with the same or related entities, an assessment is made of whether contract assets and liabilities are inter-dependent and if so, contract balances are reported net.

Capitalisation of costs to obtain or fulfil a contract

[Click here to enter data](#)

The incremental costs of obtaining and fulfilling a contract with a customer are recognised as an asset if the group expects to recover them. The group incurs costs such as [ENTER NATURE OF COSTS INCURRED TO OBTAIN A CONTRACT - e.g. sales commission, legal fees to draft a contract] to obtain a contract and costs such as [INCLUDE NATURE OF COSTS - e.g. pre contract set up] to fulfil a contract. Judgement is applied by the group when determining what costs qualify to be capitalised in particular when considering whether these costs are incremental and whether these are expected to be recoverable.

Costs to obtain a contract are included in the statement of financial position as [AMEND AS NECESSARY - a separate class of intangible asset and/or a separate class of asset]. Cost to fulfil a contract are included in the statement of financial position as a separate class of asset.

These assets are subsequently charged to the income statement over the expected contract period using a systematic basis that mirrors the pattern in which the group transfers control of the goods or service to the customer. The amortisation charge is included in the income statement in [ENTER LINE WHERE AMORTISATION IS CHARGED]. Judgement is applied to determine this period, for example whether this expected period would be the contract term or a longer period such as the estimated life of the customer relationship for a particular contract if, say, renewals are expected [ENTER OTHER FACTORS RELEVANT TO ENTITY AND THE AMORTISATION PERIOD].

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

Impairment of contract related balances

[Click here to enter data](#)

At each reporting date, the group determines whether or not such assets are impaired by comparing the carrying amount of the asset to the remaining amount of consideration that the group expects to receive less the costs that relate to providing services under the relevant contract. In determining the estimated amount of consideration, the group uses the same principles as it does to determine the contract transaction price, except that any constraints used to reduce the transaction price will be removed for the impairment test.

Where the relevant contracts or specific performance obligations are demonstrating marginal profitability or other indicators of impairment, judgement is required in ascertaining whether or not the future economic benefits from these contracts are sufficient to recover these assets. In performing this impairment assessment, management is required to make an assessment of the costs to complete the contract. The ability to accurately forecast such costs involves estimates around cost savings to be achieved over time, anticipated profitability of the contract, as well as future performance against any contract-specific KPIs that could trigger variable consideration, or service credits. Where a contract is anticipated to make a loss, these judgements are also relevant in determining whether or not an onerous contract provision is required and how this is to be measured.

Financing components of customer contracts

[Click here to enter data](#)

When a significant financing component exists in a contract, the group considers there are two components: a revenue component (for the notional cash sales price); and a loan component (for the effect of the deferred or advance payment terms). Interest revenue or interest expense is recognised only to the extent that a contract asset (or receivable) or a contract liability is recognised in accounting for a contract with a customer. The amount allocated to the significant financing component is presented separately from revenue recognised from contracts with customers. The financing component is presented in the income statement as interest expense (when the customer pays in advance) or interest income (when the customer pays in arrears).

Government grants

[Click here to enter data](#)

Grants from the government are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the group has complied with all attached conditions. Grants received where the group has yet to comply with all attached conditions are recognised as a liability (and included in deferred income within trade and other payables) and released to income when all attached conditions have been complied with.

Other grants

[Click here to enter data](#)

Sub note 6

Finance income and costs policy

[Click here to enter data](#)

Sub note 6

Foreign currency transactions and balances

[Click here to enter data](#)

Sub note 6

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Tax

[Click here to enter data](#)

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.

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 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.

Sub note 6

Property, plant and equipment

[Click here to enter data](#)

Property, plant and equipment is stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of property, plant and equipment includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

[Click here to enter data](#)

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

Sub note 6

Depreciation method and rate

Sub note 6

Investment property

[Click here to enter data](#)

Certain of the company's properties are held as investment properties for long-term rental yields.

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.

Sub note 6

Sub note 6

Sub note 6

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

Tax

[Click here to enter data](#)

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Deferred income tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements and on unused tax losses or tax credits in the group. Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

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Sub note 6

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[Click here to enter data](#)

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Asset class

Sub note 6

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Sub note 6

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[Click here to enter data](#)

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Sub note 6

Sub note 6

Sub note 6

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Business combinations

[Click here to enter data](#)

FFWFWFW

Goodwill

[Click here to enter data](#)

FFWFWFW

Intangible assets

[Click here to enter data](#)

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 any accumulated impairment losses. Goodwill is held in the currency of the acquired entity and revalued to the closing rate at each reporting period date.

Goodwill is not subject to amortisation but is tested for impairment.

Negative goodwill arising on an acquisition is recognised directly in the income statement. On disposal of a subsidiary or a jointly controlled entity, the attributable amount of goodwill is included in the determination of the profit or loss recognised in the income statement on disposal.

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 is provided on intangible assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Sub note 6

Amortisation method and rate

Sub note 6

Research and development

[Click here to enter data](#)

Sub note 6

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

Business combinations

[Click here to enter data](#)

FFWFWFW

Goodwill

[Click here to enter data](#)

FFWFWFW

Intangible assets

[Click here to enter data](#)

Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the group'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 any accumulated impairment losses. Goodwill is held in the currency of the acquired entity and revalued to the closing rate at each reporting period date.

Goodwill is not subject to amortisation but is tested for impairment.

Negative goodwill arising on an acquisition is recognised directly in the income statement. On disposal of a subsidiary or a jointly controlled entity, the attributable amount of goodwill is included in the determination of the profit or loss recognised in the income statement on disposal.

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 is provided on intangible assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Sub note 6

Amortisation method and rate

Sub note 6

Research and development

[Click here to enter data](#)

Sub note 6

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Investments

[Click here to enter data](#)

Investments in securities are classified on initial recognition as available-for-sale and are carried at fair value, except where their fair value cannot be measured reliably, in which case they are carried at cost, less any impairment.

Unrealised holding gains and losses other than impairments are recognised in other comprehensive income. On maturity or disposal, net gains and losses previously deferred in accumulated other comprehensive income are recognised in income.

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 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 changes in value.

Trade receivables

[Click here to enter data](#)

Trade receivables are amounts due from customers for merchandise sold or services performed in the ordinary course of business. If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets.

Trade receivables 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 receivables 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.

Inventories

[Click here to enter data](#)

Inventories are stated at the lower of cost and net realisable value. 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 inventory to their present location and condition. At each reporting date, inventories are assessed for impairment. If inventory is 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.

ROI IFRS REG

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

Investments

[Click here to enter data](#)

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ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Trade payables

[Click here to enter data](#)

Trade payables 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 payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

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

Borrowings

[Click here to enter data](#)

All borrowings are initially recorded at the amount of proceeds received, net of transaction costs. 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 income statement over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Provisions

[Click here to enter data](#)

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that the group will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the directors' best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

ROI IFRS REG

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

Trade payables

[Click here to enter data](#)

Trade payables 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 payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Leases

Definition

[Click here to enter data](#)

A lease is a contract, or a part of a contract, that conveys the right to use an asset or a physically distinct part of an asset ("the underlying asset") for a period of time in exchange for consideration. Further, the contract must convey the right to the company to control the asset or a physically distinct portion thereof. A contract is deemed to convey the right to control the underlying asset if, throughout the period of use, the company has the right to:

- Obtain substantially all the economic benefits from the use of the underlying asset, and;
- Direct the use of the underlying asset (e.g. direct how and for what purpose the asset is used)

SELECT POLICY APPLICABLE TO THIS ENTITY FROM THE FOLLOWING TWO SENTENCES AND DELETE THE ONE THAT DOESN'T APPLY;

Where contracts contain a lease coupled with an agreement to purchase or sell other goods or services (i.e., non-lease components), the non-lease components are identified and accounted for separately from the lease component. The consideration in the contract is allocated to the lease and non-lease components on a relative standalone price basis using the principles in IFRS15.

Where contracts contain a lease coupled with an agreement to purchase or sell other goods or services (i.e., non-lease components), the company has made an accounting policy election, by class of underlying asset, to account for both components as a single lease component.

Initial recognition and measurement

[Click here to enter data](#)

The company initially recognises a lease liability for the obligation to make lease payments and a right-of-use asset for the right to use the underlying asset for the lease term.

The lease liability is measured at the present value of the lease payments to be made over the lease term. The lease payments include fixed payments, purchase options at exercise price (where payment is reasonably certain), expected amount of residual value guarantees, termination option penalties (where payment is considered reasonably certain) and variable lease payments.

The right-of-use asset is initially measured at the amount of the lease liability, adjusted for lease prepayments, lease incentives received, the company's initial direct costs (e.g., commissions) and an estimate of restoration, removal and dismantling costs.

ROI IFRS REG

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

Leases

Definition

[Click here to enter data](#)

A lease is a contract, or a part of a contract, that conveys the right to use an asset or a physically distinct part of an asset ("the underlying asset") for a period of time in exchange for consideration. Further, the contract must convey the right to the group to control the asset or a physically distinct portion thereof. A contract is deemed to convey the right to control the underlying asset if, throughout the period of use, the group has the right to:

- Obtain substantially all the economic benefits from the use of the underlying asset, and;
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[Click here to enter data](#)

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The lease liability is measured at the present value of the lease payments to be made over the lease term. The lease payments include fixed payments, purchase options at exercise price (where payment is reasonably certain), expected amount of residual value guarantees, termination option penalties (where payment is considered reasonably certain) and variable lease payments.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Subsequent measurement

[Click here to enter data](#)

After the commencement date, the company measures the lease liability by:

- (a) Increasing the carrying amount to reflect interest on the lease liability;
- (b) Reducing the carrying amount to reflect the lease payments made; and
- (c) Re-measuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised substance fixed lease payments or on the occurrence of other specific events.

Interest on the lease liability in each period during the lease term is the amount that produces a constant periodic rate of interest on the remaining balance of the lease liability. Interest charges are [presented separately as non-operating /included in finance cost] in the income statement, unless the costs are included in the carrying amount of another asset applying other applicable standards. The difference between lease payments due and those received are included in operating expenses in the period in which the payments are received.

The related right-of-use asset is accounted for using the Cost model in IAS 16 and depreciated and charged in accordance with the depreciation requirements of IAS 16 Property, Plant and Equipment as disclosed in the accounting policy for Property, Plant and Equipment. Adjustments are made to the carrying value of the right of use asset where the lease liability is re-measured in accordance with the above. Right of use assets are tested for impairment in accordance with IAS 36 Impairment of assets as disclosed in the accounting policy in impairment.

Lease modifications

[Click here to enter data](#)

If a lease is modified, the modified contract is evaluated to determine whether it is or contains a lease. If a lease continues to exist, the lease modification will result in either a separate lease or a change in the accounting for the existing lease.

The modification is accounted for as a separate lease if both:

- (a) The modification increases the scope of the lease by adding the right to use one or more underlying assets; and
- (b) The consideration for the lease increases by an amount commensurate with the stand-alone price for the increase in scope and any appropriate adjustments to that stand-alone price to reflect the circumstances of the particular contract.

If both of these conditions are met, the lease modification results in two separate leases, the unmodified original lease and a separate lease. The company then accounts for these in line with the accounting policy for new leases.

If either of the conditions are not met, the modified lease is not accounted for as a separate lease and the consideration is allocated to the contract and the lease liability is re-measured using the lease term of the modified lease and the discount rate as determined at the effective date of the modification.

For a modification that fully or partially decreases the scope of the lease (e.g., reduces the square footage of leased space), IFRS 16 requires a lessee to decrease the carrying amount of the right-of-use asset to reflect partial or full termination of the lease. Any difference between those adjustments is recognised in profit or loss at the effective date of the modification.

For all other lease modifications which are not accounted for as a separate lease, IFRS 16 requires the lessee to recognise the amount of the re-measurement of the lease liability as an adjustment to the corresponding right-of-use asset without affecting profit or loss.

ROI IFRS REG

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

Subsequent measurement

[Click here to enter data](#)

After the commencement date, the group measures the lease liability by:

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ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Short term and low value leases

[Click here to enter data](#)

The company has made an accounting policy election, by class of underlying asset, not to recognise lease assets and lease liabilities for leases with a lease term of 12 months or less (i.e., short-term leases).

The company has made an accounting policy election on a lease-by-lease basis, not to recognise lease assets on leases for which the underlying asset is of low value.

Lease payments on short term and low value leases are accounted for on a straight line bases over the term of the lease or other systematic basis if considered more appropriate. Short term and low value lease payments are included in operating expenses in the income statements.

Sub leases

[Click here to enter data](#)

If an underlying asset is re-leased by the company to a third party and the company retains the primary obligation under the original lease, the transaction is deemed to be a sublease. The company continues to account for the original lease (the head lease) as a lessee and accounts for the sublease as a lessor (intermediate lessor). When the head lease is a short term lease, the sublease is classified as an operating lease. Otherwise, the sublease is classified using the classification criteria applicable to Lessor Accounting in IFRS 16 by reference to the right-of-use asset in the head lease (and not the underlying asset of the head lease).

After classification lessor accounting is applied to the sublease.

Impairment of non-financial assets

[Click here to enter data](#)

Sub note 6

Share capital

[Click here to enter data](#)

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](#)

Sub note 6

Defined contribution pension obligation

[Click here to enter data](#)

Sub note 6

Defined benefit pension obligation

[Click here to enter data](#)

Sub note 6

Share based payments

[Click here to enter data](#)

Sub note 6

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

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Sub note 6

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Financial instruments

Initial recognition

[Click here to enter data](#)

Financial assets and financial liabilities comprise all assets and liabilities reflected in the statement of financial position, although excluding property, plant and equipment, investment properties, intangible assets, deferred tax assets, prepayments, deferred tax liabilities and employee benefits plan.

The company recognises financial assets and financial liabilities in the statement of financial position when, and only when, the company becomes party to the contractual provisions of the financial instrument.

Financial assets are initially recognised at fair value. Financial liabilities are initially recognised at fair value, representing the proceeds received net of premiums, discounts and transaction costs that are directly attributable to the financial liability.

All regular way purchases and sales of financial assets and financial liabilities classified as fair value through profit or loss ("FVTPL") are recognised on the trade date, i.e. the date on which the company commits to purchase or sell the financial assets or financial liabilities. All regular way purchases and sales of other financial assets and financial liabilities are recognised on the settlement date, i.e. the date on which the asset or liability is received from or delivered to the counterparty. Regular way purchases or sales are purchases or sales of financial assets that require delivery within the time frame generally established by regulation or convention in the market place.

Subsequent to initial measurement, financial assets and financial liabilities are measured at either amortised cost or fair value.

Classification and measurement

[Click here to enter data](#)

Financial instruments are classified at inception into one of the following categories, which then determine the subsequent measurement methodology:-

Financial assets are classified into one of the following three categories:-

- financial assets at amortised cost;
- financial assets at fair value through other comprehensive income (FVTOCI); or
- financial assets at fair value through the profit or loss (FVTPL).

Financial liabilities are classified into one of the following two categories:-

- financial liabilities at amortised cost; or
- financial liabilities at fair value through the profit or loss (FVTPL).

The classification and the basis for measurement are subject to the company's business model for managing the financial assets and the contractual cash flow characteristics of the financial assets, as detailed below:-

ROI IFRS REG

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

Financial instruments

Initial recognition

[Click here to enter data](#)

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The classification and the basis for measurement are subject to the **group**'s business model for managing the financial assets and the contractual cash flow characteristics of the financial assets, as detailed below:-

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Financial assets at amortised cost

[Click here to enter data](#)

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:-

- the assets are held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
- the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

If either of the above two criteria is not met, the financial assets are classified and measured at fair value through the profit or loss (FVTPL).

If a financial asset meets the amortised cost criteria, the company may choose to designate the financial asset at FVTPL. Such an election is irrevocable and applicable only if the FVTPL classification significantly reduces a measurement or recognition inconsistency.

Financial assets at fair value through other comprehensive income (FVTOCI)

[Click here to enter data](#)

A financial asset is measured at FVTOCI only if it meets both of the following conditions and is not designated as at FVTPL:-

- the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investments that is not held for trading, the company may irrevocably elect to present subsequent changes in fair value in OCI. This election is made on an investment-by-investment basis.

If an equity investment is designated as FVTOCI, all gains and losses, except for dividend income, are recognised in other comprehensive income and are not subsequently included in the statement of income.

Financial assets at fair value through the profit or loss (FVTPL)

[Click here to enter data](#)

Financial assets not otherwise classified above are classified and measured as FVTPL.

Financial liabilities at amortised cost

[Click here to enter data](#)

All financial liabilities, other than those classified as financial liabilities at FVTPL, are measured at amortised cost using the effective interest rate method.

Financial liabilities at fair value through the profit or loss

[Click here to enter data](#)

Financial liabilities not measured at amortised cost are classified and measured at FVTPL. This classification includes derivative liabilities.

ROI IFRS REG

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

Financial assets at amortised cost

[Click here to enter data](#)

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Financial assets at fair value through other comprehensive income (FVTOCI)

[Click here to enter data](#)

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- the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
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ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Derecognition

Financial assets

[Click here to enter data](#)

The company derecognises a financial asset when;

- the contractual rights to the cash flows from the financial asset expire,
- it transfers the right to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred; or
- the company neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

On derecognition of a financial asset, the difference between the carrying amount of the asset and the sum of the consideration received is recognised as a gain or loss in the profit or loss.

Any cumulative gain or loss recognised in OCI in respect of equity investment securities designated as FVTOCI is not recognised in profit or loss on derecognition of such securities. Any interest in transferred financial assets that qualify for derecognition that is created or retained by the company is recognised as a separate asset or liability.

The company enters into transactions whereby it transfers assets recognised on its statement of financial position, but retains either all or substantially all of risks and rewards of the transferred assets or a portion of them. In such cases, the transferred assets are not derecognised.

When the company derecognises transferred financial assets in their entirety, but has continuing involvement in them then the entity should disclose for each type of continuing involvement at the reporting date:

- (a) The carrying amount of the assets and liabilities that are recognised in the entity's [statement of financial position and represent the entity's continuing involvement in the derecognised financial assets, and the line items in which those assets and liabilities are recognised.
- (b) The fair value of the assets and liabilities that represent the entity's continuing involvement in the derecognised financial assets;
- (c) The amount that best represents the entity's maximum exposure to loss from its continuing involvement in the derecognised financial assets, and how the maximum exposure to loss is determined
- (d) The undiscounted cash outflows that would or may be required to repurchase the derecognised financial assets or other amounts payable to the transferee for the transferred assets

Financial liabilities

[Click here to enter data](#)

The company derecognises a financial liability when its contractual obligations are discharged, cancelled, or expire.

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

Derecognition

Financial assets

[Click here to enter data](#)

The group derecognises a financial asset when;

- the contractual rights to the cash flows from the financial asset expire,
- it transfers the right to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred; or
- the group neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

On derecognition of a financial asset, the difference between the carrying amount of the asset and the sum of the consideration received is recognised as a gain or loss in the profit or loss.

Any cumulative gain or loss recognised in OCI in respect of equity investment securities designated as FVTOCI is not recognised in profit or loss on derecognition of such securities. Any interest in transferred financial assets that qualify for derecognition that is created or retained by the group is recognised as a separate asset or liability.

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- (a) The carrying amount of the assets and liabilities that are recognised in the entity's [statement of financial position and represent the entity's continuing involvement in the derecognised financial assets, and the line items in which those assets and liabilities are recognised.
- (b) The fair value of the assets and liabilities that represent the entity's continuing involvement in the derecognised financial assets;
- (c) The amount that best represents the entity's maximum exposure to loss from its continuing involvement in the derecognised financial assets, and how the maximum exposure to loss is determined
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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Modification of financial assets and financial liabilities

Financial assets

[Click here to enter data](#)

If the terms of a financial asset are modified, the company evaluates whether the cash flows of the modified asset are substantially different. If the cash flows are substantially different, then the contractual rights to the cash flows from the original financial asset are deemed to expire. In this case the original financial asset is derecognised and a new financial asset is recognised at either amortised cost or fair value.

If the cash flows are not substantially different, then the modification does not result in derecognition of the financial asset. In this case, the company recalculates the gross carrying amount of the financial asset and recognises the amount arising from adjusting the gross carrying amount as a modification gain or loss in the statement of income.

Financial liabilities

[Click here to enter data](#)

If the terms of a financial liabilities are modified, the company evaluates whether the cash flows of the modified asset are substantially different. If the cash flows are substantially different, then the contractual obligations from the cash flows from the original financial liabilities are deemed to expire. In this case the original financial liabilities are derecognised and new financial liabilities are recognised at either amortised cost or fair value.

If the cash flows are not substantially different, then the modification does not result in derecognition of the financial liabilities. In this case, the company recalculates the gross carrying amount of the financial liabilities and recognises the amount arising from adjusting the gross carrying amount as a modification gain or loss in the statement of income.

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

Modification of financial assets and financial liabilities

Financial assets

[Click here to enter data](#)

If the terms of a financial asset are modified, the group evaluates whether the cash flows of the modified asset are substantially different. If the cash flows are substantially different, then the contractual rights to the cash flows from the original financial asset are deemed to expire. In this case the original financial asset is derecognised and a new financial asset is recognised at either amortised cost or fair value.

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Financial liabilities

[Click here to enter data](#)

If the terms of a financial liabilities are modified, the group evaluates whether the cash flows of the modified asset are substantially different. If the cash flows are substantially different, then the contractual obligations from the cash flows from the original financial liabilities are deemed to expire. In this case the original financial liabilities are derecognised and new financial liabilities are recognised at either amortised cost or fair value.

If the cash flows are not substantially different, then the modification does not result in derecognition of the financial liabilities. In this case, the group recalculates the gross carrying amount of the financial liabilities and recognises the amount arising from adjusting the gross carrying amount as a modification gain or loss in the statement of income.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Impairment of financial assets

Measurement of Expected Credit Losses

[Click here to enter data](#)

The company recognises loss allowances for expected credit losses (ECL) on financial instruments that are not measured at FVTPL, namely:

- Financial assets that are debt instruments
- Accounts and other receivables
- Financial guarantee contracts issued; and
- Loan commitments issued.

The company classifies its financial instruments into stage 1, stage 2 and stage 3, based on the applied impairment methodology, as described below:

Stage 1: for financial instruments where there has not been a significant increase in credit risk since initial recognition and that are not credit-impaired on origination, the company recognises an allowance based on the 12-month ECL.

Stage 2: for financial instruments where there has been a significant increase in credit risk since initial recognition but they are not credit-impaired, the company recognises an allowance for the lifetime ECL.

Stage 3: for credit-impaired financial instruments, the company recognises the lifetime ECL.

The company measures loss allowances at an amount equal to the lifetime ECL, except for the following, for which they are measured as a 12-month ECL:

- debt securities that are determined to have a low credit risk (equivalent to investment grade rating) at the reporting date; and
- other financial instruments on which the credit risk has not increased significantly since their initial recognition.

The company considers a debt security to have low credit risk when their credit risk rating is equivalent to the globally understood definition of 'investment grade'.

A 12-month ECL is the portion of the ECL that results from default events on a financial instrument that are probable within 12 months from the reporting date.

Provisions for credit-impairment are recognised in the statement of income and are reflected in accumulated provision balances against each relevant financial instruments balance.

[Click here to enter data](#)

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

Impairment of financial assets

Measurement of Expected Credit Losses

[Click here to enter data](#)

The group recognises loss allowances for expected credit losses (ECL) on financial instruments that are not measured at FVTPL, namely:

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Stage 3: for credit-impaired financial instruments, the group recognises the lifetime ECL.

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[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Evidence that the financial asset is credit-impaired include the following;

- Significant financial difficulties of the borrower or issuer;
- A breach of contract such as default or past due event;
- The restructuring of the loan or advance by the company on terms that the company would not consider otherwise;
- It is becoming probable that the borrower will enter bankruptcy or other financial reorganisation;
- The disappearance of an active market for the security because of financial difficulties; or
- There is other observable data relating to a group of assets such as adverse changes in the payment status of borrowers or issuers in the company, or economic conditions that correlate with defaults in the company.

[Click here to enter data](#)

For trade receivables, the company applies the simplified approach, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

To measure the expected credit losses, trade receivables and contract assets have been grouped based on shared credit risk characteristics and the days past due. The contract assets relate to unbilled work in progress and have substantially the same risk characteristics as the trade receivables for the same types of contracts. The company has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

The expected loss rates are based on the payment profiles of sales over a period of 36 month before Tuesday 31 December 2024 and the corresponding historical credit losses experienced within this period. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers to settle the receivables. The company has identified the GDP and the unemployment rate of the countries in which it sells its goods and services to be the most relevant factors, and accordingly adjusts the historical loss rates based on expected changes in these factors.

Derivative financial instruments

[Click here to enter data](#)

Derivative financial instruments are contracts, the value of which is derived from one or more underlying financial instruments or indices, and include futures, forwards, swaps and options in the interest rate, foreign exchange, equity and credit markets.

Derivative financial instruments are recognised in the statement of financial position at fair value. Fair values are derived from prevailing market prices, discounted cash flow models or option pricing models as appropriate.

In statement of financial position, derivative financial instruments with positive fair values (unrealised gains) are included as assets and derivative financial instruments with negative fair values (unrealised losses) are included as liabilities.

The changes in the fair values of derivative financial instruments entered into for trading purposes are included in trading income.

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

Evidence that the financial asset is credit-impaired include the following;

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Hedge accounting

[Click here to enter data](#)

Derivatives held for risk management purposes include all derivative assets and liabilities that are not classified as trading assets and liabilities.

The company designates certain derivatives held for risk management as well as certain non-derivative financial instruments as hedging instruments in qualifying hedging relationships. On initial designation of the hedge, the company formally documents the relationship between the hedging instruments and hedge items, including the risk management objective and strategy in undertaking the hedge, together with the method that will be used to assess the effectiveness of the hedging relationship. The company makes an assessment, both at inception of the hedge relationship and on an ongoing basis, of whether the hedging instruments are expected to be highly effective in offsetting that changes in the fair value or cash flows of the respective hedged items during the period for which the hedge is designated.

These hedging relationships are discussed below.

Fair value hedges

[Click here to enter data](#)

When a derivative is designated as the hedging instrument in a hedge of the change in fair value of a recognised assets or liability or a firm commitment that could affect profit or loss, changes in the fair value of the derivative are recognised immediately in profit or loss, together with changes in the fair value of the hedged item that are attributable to the hedged risk (in the same line item in the statement of profit or loss and OCI as the hedged item).

If hedging derivatives expire or are sold, terminated or exercised, or the hedge no longer meets the criteria for fair value hedge accounting, or the hedge designation is revoked, then hedge accounting is discontinued prospectively. However, if the derivative is novated to a central clearing counterparty by both parties as a consequence of laws or regulations without changes in its terms except for those that are necessary for the novation, then the derivative is not considered expired or terminated.#

Any adjustment up to the point of discontinuation of a hedged item for which the effective interest method is used is amortised to profit or loss as part of the recalculated effective interest rate of the item over its remaining life.

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

Hedge accounting

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Cash flow hedges

[Click here to enter data](#)

The **company** makes an assessment for a cash flow hedge of a forecast transaction, of whether the forecast transaction is highly probable to occur and presents an exposure to variations in cash flows that could ultimately affect profit or loss.

When a derivative is designated as the hedging instrument in a hedge of the variability in cash flows attributable to a particular risk associated with a recognised asset or liability that could affect profit or loss, then the effective portion of changes in the fair value of the derivative is recognised in OCI and presented in the hedging reserve within equity. Any ineffective portion of changes in the fair value of the derivative is recognised immediately in profit or loss. The amount recognised in OCI is reclassified to profit or loss as a reclassification adjustment in the same period as the hedged cash flows affect profit or loss, and in the same line item in the statement of profit or loss and OCI.

If the hedging derivative expires or is sold, terminated or exercised, or the hedge no longer meets the criteria for cash flow hedge accounting, or the hedge designation is revoked, then hedge accounting is discontinued prospectively. However, if the derivative is novated to a central clearing counterparty by both parties as a consequence of laws or regulations without changes in its terms except for those that are necessary for the novation, then the derivative is not considered expired or terminated.

Hedges of a net investment in a foreign operation

[Click here to enter data](#)

When a derivative instrument or a non-derivative financial liability is designated as the hedging instrument in a hedge of a foreign investment, the effective portion of changes in the fair value of the hedging instrument is recognised in OCI and presented as a separate reserve within equity.

Any ineffective portion of the changes in the fair value of the hedge instrument is recognised immediately in profit or loss. The amount recognised in OCI is reclassified to profit or loss as a reclassification adjustment on disposal of the foreign investment.

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](#)

Sub note 6

Accounting estimates and assumptions

[Click here to enter data](#)

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of certain financial assets, liabilities, income and expenses.

The use of estimates and assumptions is principally limited to the determination of provisions for impairment, the valuation of financial instruments and [INSERT ANY OTHER AREAS APPLICABLE] as explained in more detail below:-

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

Cash flow hedges

[Click here to enter data](#)

The group makes an assessment for a cash flow hedge of a forecast transaction, of whether the forecast transaction is highly probable to occur and presents an exposure to variations in cash flows that could ultimately affect profit or loss.

When a derivative is designated as the hedging instrument in a hedge of the variability in cash flows attributable to a particular risk associated with a recognised asset or liability that could affect profit or loss, then the effective portion of changes in the fair value of the derivative is recognised in OCI and presented in the hedging reserve within equity. Any ineffective portion of changes in the fair value of the derivative is recognised immediately in profit or loss. The amount recognised in OCI is reclassified to profit or loss as a reclassification adjustment in the same period as the hedged cash flows affect profit or loss, and in the same line item in the statement of profit or loss and OCI.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Provisions for impairment

[Click here to enter data](#)

In determining impairment of financial assets, judgement is required in the estimation of the amount and timing of future cash flows as well as an assessment of whether the credit risk on the financial asset has increased significantly since initial recognition and incorporation of forward-looking information in the measurement of ECL.

Fair value of financial assets and liabilities

[Click here to enter data](#)

Where the fair value of financial assets and liabilities cannot be derived from active markets, they are determined using a variety of valuation techniques that include the use of mathematical models. The input to these models is derived from observable markets where available, but where this is not feasible, a degree of judgement is required in determining assumptions used in the models. Changes in assumptions used in the models could affect the reported fair value of financial assets and liabilities.

3 Critical accounting judgements and key sources of estimation uncertainty

[Click here to enter data](#)

Sub note 6

Sub note 6

Sub note 6

324123

Sub note 6

4 Discontinued operations

Disposal of 242342

[Click here to enter data](#)

On 9 July 2021, the company disposed of 242342, which formed part of the company 3423432FFWFWFW operations. A gain of €123,123 has been recognised upon remeasurement to the lower of the carrying amount and fair value less costs to sell. This was recognised on the income statement in 123123. FFWFWFW

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

Provisions for impairment

[Click here to enter data](#)

In determining impairment of financial assets, judgement is required in the estimation of the amount and timing of future cash flows as well as an assessment of whether the credit risk on the financial asset has increased significantly since initial recognition and incorporation of forward-looking information in the measurement of ECL.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The results of the discontinued operations, which have been included in the consolidated income statement, were as follows:

[Click here to enter data](#)

	2024 €	2023 €
Revenue	234,235	89,375
Expenses	234,234	464,564
Profit before tax	468,469	553,939
Tax expense relating to profit before tax of discontinued operations	65,646	2,345
Gain/(loss) on measurement to fair value less costs to sell of assets held for sale	23,423	456,456
Tax expense relating to the gain/(loss) on discontinuance	456,456	234,234
Net gain attributable to discontinued operations	1,013,994	1,246,974

The above current period values include adjustments totalling €98,504 for the disposal of a discontinued operation in the prior period. FFWFWFW

The discontinued operations results contributed the following to the group cash flow:

[Click here to enter data](#)

	2024 €	2023 €
Net cash inflows from operating activities	234,236	232,346
Net cash inflows from investing activities	453,456	234,234
Net cash inflows from financing activities	234,234	323,464
Net cash inflows arising on disposal	921,926	790,044

Plan to dispose of 4523452345

[Click here to enter data](#)

The directors have announced the company intends to dispose of 4523452345, which formed a part of its 89779 operations. The disposal is expected to be completed by 5 August 2021. FFWFWFW

Disposal of 89789987

[Click here to enter data](#)

On 14 August 2021, the company disposed of 89789987, which formed part of the company 9877 operations. A gain of €897,897 has been recognised upon remeasurement to the lower of the carrying amount and fair value less costs to sell. This was recognised on the income statement in 9878977. FFWFWFW

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

The results of the discontinued operations, which have been included in the consolidated income statement, were as follows:

[Click here to enter data](#)

	2025 €	2024 €
Revenue	234,235	89,375
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Tax expense relating to profit before tax of discontinued operations	65,646	2,345
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[Click here to enter data](#)

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Plan to dispose of 4523452345

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The directors have announced the group intends to dispose of 4523452345, which formed a part of its 89779 operations. The disposal is expected to be completed by 5 August 2021. FFWFWFW

Disposal of 89789987

[Click here to enter data](#)

On 14 August 2021, the group disposed of 89789987, which formed part of the group 9877 operations. A gain of €897,897 has been recognised upon remeasurement to the lower of the carrying amount and fair value less costs to sell. This was recognised on the income statement in 9878977. FFWFWFW

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The results of the discontinued operations, which have been included in the consolidated income statement, were as follows:

[Click here to enter data](#)

	2024 €	2023 €
Revenue	23,453	234,234
Expenses	234,234	34,543
Profit before tax	257,687	268,777
Tax expense relating to profit before tax of discontinued operations	234,234	323,423
Gain/(loss) on measurement to fair value less costs to sell of assets held for sale	342,346	535,434
Tax expense relating to the gain/(loss) on discontinuance	43,456	324,234
Net gain attributable to discontinued operations	877,723	1,451,868

The above current period values include adjustments totalling €6,435,346 for the disposal of a discontinued operation in the prior period. FFWFWFW

The discontinued operations results contributed the following to the group cash flow:

[Click here to enter data](#)

	2024 €	2023 €
Net cash inflows from operating activities	234,523	452,345
Net cash inflows from investing activities	234,234	54,345
Net cash inflows from financing activities	234,234	23,435
Net cash inflows arising on disposal	702,991	530,125

Plan to dispose of 97977

[Click here to enter data](#)

The directors have announced the company intends to dispose of 97977, which formed a part of its 879877 operations. The disposal is expected to be completed by 13 August 2021. FFWFWFW

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

The results of the discontinued operations, which have been included in the consolidated income statement, were as follows:

[Click here to enter data](#)

	2025 €	2024 €
Revenue	23,453	234,234
Expenses	234,234	34,543
Profit before tax	257,687	268,777
Tax expense relating to profit before tax of discontinued operations	234,234	323,423
Gain/(loss) on measurement to fair value less costs to sell of assets held for sale	342,346	535,434
Tax expense relating to the gain/(loss) on discontinuance	43,456	324,234
Net gain attributable to discontinued operations	877,723	1,451,868

The above current period values include adjustments totalling €6,435,346 for the disposal of a discontinued operation in the prior period. FFWFWFW

The discontinued operations results contributed the following to the group cash flow:

[Click here to enter data](#)

	2025 €	2024 €
Net cash inflows from operating activities	234,523	452,345
Net cash inflows from investing activities	234,234	54,345
Net cash inflows from financing activities	234,234	23,435
Net cash inflows arising on disposal	702,991	530,125

Plan to dispose of 97977

[Click here to enter data](#)

The directors have announced the group intends to dispose of 97977, which formed a part of its 879877 operations. The disposal is expected to be completed by 13 August 2021. FFWFWFW

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

5 Assets classified as held for sale

Assets classified as held for sale relating to the consolidated entity

Sale of 352345

[Click here to enter data](#)

On 7 August 2021, the company disposed of the 352345, which formed part of the company 2345345 operations. A gain of €67,846 has been recognised upon remeasurement to the lower of the carrying amount and fair value less costs to sell. This was recognised on the income statement in 52345. FFWFWFW

The major classes of assets and liabilities of 352345 are as follows:

[Click here to enter data](#)

	2024 €
Goodwill	3,245
Property, plant and equipment	2,345
Inventories	2,345
Trade and other receivables	56,378
Cash and bank balances	52,345
Total assets classified as held for sale	116,658
Trade and other payables	2,343
Tax liabilities	5,324
Bank overdrafts and loans	5,234
Total liabilities associated with assets classified as held for sale	12,901
Net assets of disposal group	129,559

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

5 Assets classified as held for sale

Assets classified as held for sale relating to the consolidated entity

Sale of 352345

[Click here to enter data](#)

On 7 August 2021, the group disposed of the 352345, which formed part of the group 2345345 operations. A gain of €67,846 has been recognised upon remeasurement to the lower of the carrying amount and fair value less costs to sell. This was recognised on the income statement in 52345. FFWFWFW

The major classes of assets and liabilities of 352345 are as follows:

[Click here to enter data](#)

	2025 €
Goodwill	3,245
Property, plant and equipment	2,345
Inventories	2,345
Trade and other receivables	56,378
Cash and bank balances	52,345
Total assets classified as held for sale	116,658
Trade and other payables	2,343
Tax liabilities	5,324
Bank overdrafts and loans	5,234
Total liabilities associated with assets classified as held for sale	12,901
Net assets of disposal group	129,559

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The statement of comprehensive income includes the following amounts relating to 352345:

[Click here to enter data](#)

	2024 €
FFWFWFW	98,539
Net income recognised directly in equity	98,539

Plans to dispose of 3345324534

[Click here to enter data](#)

The directors have announced the company intends to dispose of the 3345324534, which formed a part of its 5 operations. The disposal is expected to be completed by 30 July 2021. FFWFWFW

Sale of 3452345

[Click here to enter data](#)

On 31 July 2021, the company disposed of the 3452345, which formed part of the company 234234 operations. A gain of €645,645 has been recognised upon remeasurement to the lower of the carrying amount and fair value less costs to sell. This was recognised on the income statement in 4564. 2345345

The major classes of assets and liabilities of 3452345 are as follows:

[Click here to enter data](#)

	2024 €
Goodwill	2,346
Property, plant and equipment	53,245
Inventories	2,346
Trade and other receivables	5,234
Cash and bank balances	52,345
Total assets classified as held for sale	115,516
Trade and other payables	2,234
Tax liabilities	5,234
Bank overdrafts and loans	53,245
Total liabilities associated with assets classified as held for sale	60,713
Net assets of disposal group	176,229

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

The statement of comprehensive income includes the following amounts relating to 352345:

[Click here to enter data](#)

	2025 €
FFWFWFW	98,539
Net income recognised directly in equity	98,539

Plans to dispose of 3345324534

[Click here to enter data](#)

The directors have announced the group intends to dispose of the 3345324534, which formed a part of its 5 operations. The disposal is expected to be completed by 30 July 2021. FFWFWFW

Sale of 3452345

[Click here to enter data](#)

On 31 July 2021, the group disposed of the 3452345, which formed part of the group 234234 operations. A gain of €645,645 has been recognised upon remeasurement to the lower of the carrying amount and fair value less costs to sell. This was recognised on the income statement in 4564. 2345345

The major classes of assets and liabilities of 3452345 are as follows:

[Click here to enter data](#)

	2025 €
Goodwill	2,346
Property, plant and equipment	53,245
Inventories	2,346
Trade and other receivables	5,234
Cash and bank balances	52,345
Total assets classified as held for sale	115,516
Trade and other payables	2,234
Tax liabilities	5,234
Bank overdrafts and loans	53,245
Total liabilities associated with assets classified as held for sale	60,713
Net assets of disposal group	176,229

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The statement of comprehensive income includes the following amounts relating to 3452345:

[Click here to enter data](#)

	2024 €
FFWFWFW	4,242,353
Net income recognised directly in equity	4,242,353

Plans to dispose of 98789789

[Click here to enter data](#)

The directors have announced the company intends to dispose of the 98789789, which formed a part of its 879879 operations. The disposal is expected to be completed by 6 August 2021. FFWFWFW

Assets classified as held for sale relating to the parent entity

Sale of 2443234

[Click here to enter data](#)

On 7 August 2021, the company disposed of the 2443234, which formed part of the company 234234 operations. No losses have been recognised in respect of 234234 upon its reclassification as held for sale. Sub note 6

The major classes of assets and liabilities of 2443234 are as follows:

[Click here to enter data](#)

	2024 €
Goodwill	453,456
Property, plant and equipment	234,236
Inventories	234,234
Trade and other receivables	435,345
Cash and bank balances	67,338
Total assets classified as held for sale	1,424,609
Trade and other payables	234,234
Tax liabilities	23,423
Bank overdrafts and loans	23,423
Total liabilities associated with assets classified as held for sale	281,080
Net assets of disposal group	1,705,689

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

The statement of comprehensive income includes the following amounts relating to 3452345:

[Click here to enter data](#)

	2025 €
FFWFWFW	4,242,353
Net income recognised directly in equity	4,242,353

Plans to dispose of 98789789

[Click here to enter data](#)

The directors have announced the group intends to dispose of the 98789789, which formed a part of its 879879 operations. The disposal is expected to be completed by 6 August 2021. FFWFWFW

Assets classified as held for sale relating to the parent entity

Sale of 2443234

[Click here to enter data](#)

On 7 August 2021, the group disposed of the 2443234, which formed part of the group 234234 operations. No losses have been recognised in respect of 234234 upon its reclassification as held for sale. Sub note 6

The major classes of assets and liabilities of 2443234 are as follows:

[Click here to enter data](#)

	2025 €
Goodwill	453,456
Property, plant and equipment	234,236
Inventories	234,234
Trade and other receivables	435,345
Cash and bank balances	67,338
Total assets classified as held for sale	1,424,609
Trade and other payables	234,234
Tax liabilities	23,423
Bank overdrafts and loans	23,423
Total liabilities associated with assets classified as held for sale	281,080
Net assets of disposal group	1,705,689

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The statement of comprehensive income includes the following amounts relating to 2443234:

[Click here to enter data](#)

	2024 €
Sub note 6	98,598
Net income recognised directly in equity	98,598

Plans to dispose of 22423423

[Click here to enter data](#)

The directors have announced the company intends to dispose of the 22423423, which formed a part of its 7867876 operations. The disposal is expected to be completed by 14 August 2021. Sub note 6

Sale of 234234234

[Click here to enter data](#)

On 5 August 2021, the company disposed of the 234234234, which formed part of the company 236492364 operations. A gain of €98,797 has been recognised upon remeasurement to the lower of the carrying amount and fair value less costs to sell. This was recognised on the income statement in 70987. Sub note 6

The major classes of assets and liabilities of 234234234 are as follows:

[Click here to enter data](#)

	2024 €
Goodwill	43,465
Property, plant and equipment	45,634
Inventories	56,345
Trade and other receivables	6,345
Cash and bank balances	89,977
Total assets classified as held for sale	241,766
Trade and other payables	3,456
Tax liabilities	34,563
Bank overdrafts and loans	87,687
Total liabilities associated with assets classified as held for sale	125,706
Net assets of disposal group	367,472

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

The statement of comprehensive income includes the following amounts relating to 2443234:

[Click here to enter data](#)

	2025 €
Sub note 6	98,598
Net income recognised directly in equity	98,598

Plans to dispose of 22423423

[Click here to enter data](#)

The directors have announced the group intends to dispose of the 22423423, which formed a part of its 7867876 operations. The disposal is expected to be completed by 14 August 2021. Sub note 6

Sale of 234234234

[Click here to enter data](#)

On 5 August 2021, the group disposed of the 234234234, which formed part of the group 236492364 operations. A gain of €98,797 has been recognised upon remeasurement to the lower of the carrying amount and fair value less costs to sell. This was recognised on the income statement in 70987. Sub note 6

The major classes of assets and liabilities of 234234234 are as follows:

[Click here to enter data](#)

	2025 €
Goodwill	43,465
Property, plant and equipment	45,634
Inventories	56,345
Trade and other receivables	6,345
Cash and bank balances	89,977
Total assets classified as held for sale	241,766
Trade and other payables	3,456
Tax liabilities	34,563
Bank overdrafts and loans	87,687
Total liabilities associated with assets classified as held for sale	125,706
Net assets of disposal group	367,472

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The statement of comprehensive income includes the following amounts relating to 234234234:

[Click here to enter data](#)

	2024 €
Sub note 6	86,787
Net income recognised directly in equity	86,787

Plans to dispose of 2342423

[Click here to enter data](#)

The directors have announced the company intends to dispose of the 2342423, which formed a part of its 897987 operations. The disposal is expected to be completed by 20 August 2021. Sub note 6

6 Revenue

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

	2024 €	2023 €
Sale of goods	407	814
Rendering of services	1,061	2,122
Rental income from investment property	533	1,066
Leasing of equipment	4,393	8,786
Interest received	2,108	4,216
Royalties received	402	804
Dividends received	3,206	6,412
Other revenue	1,038	2,076
Revenue from contracts with customers	5	10
	13,153	26,306

The amount of contract turnover recognised as turnover in the year was €21,312 (2023 - €98,494).

Sub note 6

Sub note 6

Testets

[Click here to enter data](#)

Analysis of revenue generated in 12345	Testetest €	12345 €	Testtest €	Testtest €	Testtest €
Point in time (specify e.g. upon delivery)	12,345	12,345	12,345	12,345	12,345

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

The statement of comprehensive income includes the following amounts relating to 234234234:

[Click here to enter data](#)

	2025 €
Sub note 6	86,787
Net income recognised directly in equity	86,787

Plans to dispose of 2342423

[Click here to enter data](#)

The directors have announced the group intends to dispose of the 2342423, which formed a part of its 897987 operations. The disposal is expected to be completed by 20 August 2021. Sub note 6

6 Revenue

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

	2025 €	2024 €
Sale of goods	407	814
Rendering of services	1,061	2,122
Rental income from investment property	533	1,066
Leasing of equipment	4,393	8,786
Interest received	2,108	4,216
Royalties received	402	804
Dividends received	3,206	6,412
Other revenue	1,038	2,076
Revenue from contracts with customers	5	10
	13,153	26,306

The amount of contract turnover recognised as turnover in the year was €21,312 (2024 - €98,494).

Sub note 6

Sub note 6

Testets

[Click here to enter data](#)

Analysis of revenue generated in 12345	Testetest €	12345 €	Testtest €	Testtest €	Testtest €
Point in time (specify e.g. upon delivery)	12,345	12,345	12,345	12,345	12,345

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Analysis of revenue generated in 12345	Testtest €	12345 €	Testtest €	Testtest €	Testtest €
12345	12,345	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345	12,345
Overtime (more than five years)	12,345	12,345	12,345	12,345	12,345
Fixed price	12,345	12,345	12,345	12,345	12,345
Time and materials	12,345	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345	12,345
Other contract type 2	12,345	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345	12,345
Long-term contracts	12,345	12,345	12,345	12,345	12,345
Other contract duration 1	12,345	12,345	12,345	12,345	12,345
Other contract duration 2	12,345	12,345	12,345	12,345	12,345
Sales directly to customers	12,345	12,345	12,345	12,345	12,345
Sales through intermediaries	12,345	12,345	12,345	12,345	12,345
Other sales channel 1	12,345	12,345	12,345	12,345	12,345
Other sales channel 2	12,345	12,345	12,345	12,345	12,345
Revenue from contracts with customers	197,520	197,520	197,520	197,520	197,520

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

Analysis of revenue generated in 12345	Testtest €	12345 €	Testtest €	Testtest €	Testtest €
12345	12,345	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345	12,345
Overtime (more than five years)	12,345	12,345	12,345	12,345	12,345
Fixed price	12,345	12,345	12,345	12,345	12,345
Time and materials	12,345	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345	12,345
Other contract type 2	12,345	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345	12,345
Long-term contracts	12,345	12,345	12,345	12,345	12,345
Other contract duration 1	12,345	12,345	12,345	12,345	12,345
Other contract duration 2	12,345	12,345	12,345	12,345	12,345
Sales directly to customers	12,345	12,345	12,345	12,345	12,345
Sales through intermediaries	12,345	12,345	12,345	12,345	12,345
Other sales channel 1	12,345	12,345	12,345	12,345	12,345
Other sales channel 2	12,345	12,345	12,345	12,345	12,345
Revenue from contracts with customers	197,520	197,520	197,520	197,520	197,520

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The company considers its business activities fall into the following operating segments:

Testtest

Testetest

Testtest

Testtest

Testtest

Testtest

12345

12345

12345

12345

Testetest

Testtest

12345

Testtest

Testtest

Testtest

Testtest

12345

12345

12345

[Click here to enter data](#)

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

The company considers its business activities fall into the following operating segments:

Testtest

Testetest

Testtest

Testtest

Testtest

Testtest

12345

12345

12345

12345

Testetest

Testtest

12345

Testtest

Testtest

Testtest

Testtest

12345

12345

12345

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The major product and service offerings are:

Testetest - Testetest

12345 - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

[Click here to enter data](#)

Disaggregated revenue information for each segment is provided below.

[Click here to enter data](#)

Segment analysis by primary geographical markets

	Testtest €	Testetest €	Testtest €	Testtest €
Americas	545,345	45,456	3,434	4,545

Segment analysis by primary geographical markets

	Testtest €
Americas	2,334

[Click here to enter data](#)

Segment analysis by primary geographical markets

	Testtest	Testetest	Testtest	Testtest	Testtest
Testtest	23,232	34,534	23,233	435,345	234,234
	23,232	34,534	23,233	435,345	234,234

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

The major product and service offerings are:

Testetest - Testetest

12345 - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

Testtest - Testtest

[Click here to enter data](#)

Disaggregated revenue information for each segment is provided below.

[Click here to enter data](#)

Segment analysis by primary geographical markets

	Testtest €	Testetest €	Testtest €	Testtest €
Americas	545,345	45,456	3,434	4,545

Segment analysis by primary geographical markets

	Testtest €
Americas	2,334

[Click here to enter data](#)

Segment analysis by primary geographical markets

	Testtest	Testetest	Testtest	Testtest	Testtest
Testtest	23,232	34,534	23,233	435,345	234,234
	23,232	34,534	23,233	435,345	234,234

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

[Click here to enter data](#)

Segment analysis by product service	Testtest €	Testetest €	Testtest €	Testtest €
Testetest	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345
Testtest	12,345	12,345	12,345	12,345
Testtest	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345
Testtest	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345
Testtest	12,345	12,345	12,345	234,234
Testtest	12,345	12,345	12,345	12,345
Testtest	12,345	12,345	12,345	12,345
	<u>148,140</u>	<u>148,140</u>	<u>148,140</u>	<u>370,029</u>

Segment analysis by product service	Testtest €
Testetest	12,345
12345	12,345
12345	12,345
Testtest	12,345
Testtest	12,345
12345	12,345
Testtest	12,345
12345	12,345
12345	12,345
Testtest	12,345
Testtest	12,345
Testtest	12,345
	<u>148,140</u>

[Click here to enter data](#)

Segment analysis by fee arrangement	Testtest €	Testetest €	Testtest €	Testtest €	Testtest €
Fixed price	12,345	12,345	12,345	12,345	12,3
Time and materials	12,345	12,345	12,345	12,345	12,3
Other contract type 1	12,345	12,345	12,345	12,345	87,6
Other contract type 2	12,345	12,345	12,345	12,345	87,6
	<u>49,380</u>	<u>49,380</u>	<u>49,380</u>	<u>49,380</u>	<u>200,0</u>

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

[Click here to enter data](#)

Segment analysis by product service	Testtest €	Testetest €	Testtest €	Testtest €
Testetest	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345
Testtest	12,345	12,345	12,345	12,345
Testtest	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345
Testtest	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345
12345	12,345	12,345	12,345	12,345
Testtest	12,345	12,345	12,345	234,234
Testtest	12,345	12,345	12,345	12,345
Testtest	12,345	12,345	12,345	12,345
	<u>148,140</u>	<u>148,140</u>	<u>148,140</u>	<u>370,029</u>

Segment analysis by product service	Testtest €
Testetest	12,345
12345	12,345
12345	12,345
Testtest	12,345
Testtest	12,345
12345	12,345
Testtest	12,345
12345	12,345
12345	12,345
Testtest	12,345
Testtest	12,345
Testtest	12,345
	<u>148,140</u>

[Click here to enter data](#)

Segment analysis by fee arrangement	Testtest €	Testetest €	Testtest €	Testtest €	Testtest €
Fixed price	12,345	12,345	12,345	12,345	12,3
Time and materials	12,345	12,345	12,345	12,345	12,3
Other contract type 1	12,345	12,345	12,345	12,345	87,6
Other contract type 2	12,345	12,345	12,345	12,345	87,6
	<u>49,380</u>	<u>49,380</u>	<u>49,380</u>	<u>49,380</u>	<u>200,0</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

Segment analysis by timing of revenue recognition

	Testtest €	Testtest €	Testtest €	Testtest €
Point in time (specify e.g. upon delivery)	1,230	23,234	23,423	34,554
Overtime (within one year)	12,345	12,345	12,345	12,345
Overtime (between two and five years)	12,345	12,345	12,345	12,345
Overtime (more than five years)	12,345	12,345	12,345	12,345
Other contract duration 1	12,345	12,345	12,345	12,345
Other contract duration 2	12,345	12,345	12,345	23,234
	<u>62,955</u>	<u>84,959</u>	<u>85,148</u>	<u>107,168</u>

Segment analysis by timing of revenue recognition

	Testtest €
Point in time (specify e.g. upon delivery)	32,423
Overtime (within one year)	12,345
Overtime (between two and five years)	12,345
Overtime (more than five years)	12,345
Other contract duration 1	12,345
Other contract duration 2	12,345
	<u>94,148</u>

[Click here to enter data](#)

Performance obligations are specified within our contracts with customers. Sub note 6

[Click here to enter data](#)

The company receives payment from customers based on a billing schedule as established with customers in contracts. Testtest

[Click here to enter data](#)

Currently:

- Testtest of our contracts contain financing elements. Testtest
- Test of our contracts have variable payment arrangements. Testtest
- Testtest of our contracts contain terms where a third party is engaged to help satisfy the performance conditions. Testtest
- Testtest of our contracts contain warranty or similar obligations. Testtest
- Testtest of our contracts include customer incentive schemes. Testtest

Testtest

[Click here to enter data](#)

An analysis of remaining contract transaction price allocated to unsatisfied performance obligations is given below:

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

[Click here to enter data](#)

Segment analysis by timing of revenue recognition

	Testtest €	Testtest €	Testtest €	Testtest €
Point in time (specify e.g. upon delivery)	1,230	23,234	23,423	34,554
Overtime (within one year)	12,345	12,345	12,345	12,345
Overtime (between two and five years)	12,345	12,345	12,345	12,345
Overtime (more than five years)	12,345	12,345	12,345	12,345
Other contract duration 1	12,345	12,345	12,345	12,345
Other contract duration 2	12,345	12,345	12,345	23,234
	<u>62,955</u>	<u>84,959</u>	<u>85,148</u>	<u>107,168</u>

Segment analysis by timing of revenue recognition

	Testtest €
Point in time (specify e.g. upon delivery)	32,423
Overtime (within one year)	12,345
Overtime (between two and five years)	12,345
Overtime (more than five years)	12,345
Other contract duration 1	12,345
Other contract duration 2	12,345
	<u>94,148</u>

[Click here to enter data](#)

Performance obligations are specified within our contracts with customers. Sub note 6

[Click here to enter data](#)

The company receives payment from customers based on a billing schedule as established with customers in contracts. Testtest

[Click here to enter data](#)

Currently:

- Testtest of our contracts contain financing elements. Testtest
- Test of our contracts have variable payment arrangements. Testtest
- Testtest of our contracts contain terms where a third party is engaged to help satisfy the performance conditions. Testtest
- Testtest of our contracts contain warranty or similar obligations. Testtest
- Testtest of our contracts include customer incentive schemes. Testtest

Testtest

[Click here to enter data](#)

An analysis of remaining contract transaction price allocated to unsatisfied performance obligations is given below:

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	2024 €	2023 €	0001 €
NewRow_0	1,123	12,345	12,345
12345			

[Click here to enter data](#)

The Entity has taken advantage of the practical expedients in IFRS 15 not to disclose certain information on contracts for the following reason:

[Click here to enter data](#)

Contract assets arise where goods or services are transferred to the customer before the customer pays consideration, or before payment is due. Contract receivables (loans and advances) represent our unconditional right to consideration for the goods or services supplied and performance obligations delivered. Contract liabilities (deposits from customers) relate to consideration received when we still have an obligation to deliver goods or services for that consideration.

[Click here to enter data](#)

Apart from revenue recognition, receipts and billings on contracts, contract balances also changed in 31 December 2024 for the following reasons:

- Sub note 6

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

[Click here to enter data](#)

	2025 €	2024 €	0001 €
NewRow_0	1,123	12,345	12,345

12345

[Click here to enter data](#)

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[Click here to enter data](#)

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- Sub note 6

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Non-current assets and liabilities

[Click here to enter data](#)

	2024 €	2023 €
Contract assets	1,135	2,270
Contract liabilities	(626)	(1,252)
Net unbilled contract assets	509	1,018
Contract receivables	2,059	4,118

Current assets and liabilities

[Click here to enter data](#)

	2024 €	2023 €
Contract assets	1,662	3,324
Contract liabilities	(108)	(216)
Net unbilled contract assets	1,554	3,108
Contract receivables	251	502

Revenue recognised in the period from:

[Click here to enter data](#)

	2024 €	2023 €
Amounts included in contract liability at the beginning of the period	21,323	12,312
Performance obligations satisfied or partially satisfied in previous periods	54,345	33,454

Assets recognised from costs to obtain a contract with customers

[Click here to enter data](#)

	2024 €	2023 €
Pre contract costs	1,231	3,346
Setup costs	34,234	2,323
Other	34,234	34,345
	69,699	40,014

Assets recognised from costs to fulfil a contract with customers

[Click here to enter data](#)

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

Non-current assets and liabilities

[Click here to enter data](#)

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Setup costs	34,234	2,323
Other	34,234	34,345
	69,699	40,014

Assets recognised from costs to fulfil a contract with customers

[Click here to enter data](#)

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Pre contract costs	34,235	34,234
Setup costs	2,342	5,434
Other	65,478	3,236
	<u>102,055</u>	<u>42,904</u>

In the year to 31 December 2024, the following amounts were charged to the above assets:

[Click here to enter data](#)

- NewRow_0 of €32,346 (2023 - €87,493)

7 Other operating income

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

	2024 €	2023 €
Government grants	98	196
Sub lease rental income	3,255	6,510
Miscellaneous other operating income	2,063	4,126
Sub- lease income on right of use assets	1,835	3,670
	<u>7,251</u>	<u>14,502</u>

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

	2025 €	2024 €
Pre contract costs	34,235	34,234
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	<u>7,251</u>	<u>14,502</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Net income from other financial instruments at FVTPL

[Click here to enter data](#)

	Group 2024 €	2023 €	Company 2024 €	2023 €
Income from derivatives held:				
Interest rate	123,678	123,678	-	-
Credit	123,678	123,678	-	-
Equity	123,678	123,678	-	-
Foreign exchange	123,678	123,678	-	-
Interest rate	-	-	3,420	52,345
Credit	-	-	2,342	234,234
Equity	-	-	5,234	2,345
Foreign exchange	-	-	234,223	23,423
	494,712	494,712	245,219	312,347
Investment securities:				
Equity instruments investments	123,678	123,678	-	-
Debt instruments	123,678	123,678	-	-
Equity instruments investments	-	-	23,423	2,345
Debt instruments	-	-	73,877	98,437
	247,356	247,356	97,300	100,782
Other financial instruments:				
NewRow_0	123,678	123,678	-	-
NewRow_0	-	-	2,342	34,234
	123,678	123,678	2,342	34,234
	865,746	865,746	344,861	447,363

Income from sales of investments securities measured at FVTOCI

[Click here to enter data](#)

ROI IFRS REG

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

Net income from other financial instruments at FVTPL

[Click here to enter data](#)

	Group 2025 €	2024 €	Company 2025 €	2024 €
Income from derivatives held:				
Interest rate	123,678	123,678	-	-
Credit	123,678	123,678	-	-
Equity	123,678	123,678	-	-
Foreign exchange	123,678	123,678	-	-
Interest rate	-	-	3,420	52,345
Credit	-	-	2,342	234,234
Equity	-	-	5,234	2,345
Foreign exchange	-	-	234,223	23,423
	494,712	494,712	245,219	312,347
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Equity instruments investments	123,678	123,678	-	-
Debt instruments	123,678	123,678	-	-
Equity instruments investments	-	-	23,423	2,345
Debt instruments	-	-	73,877	98,437
	247,356	247,356	97,300	100,782
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NewRow_0	-	-	2,342	34,234
	123,678	123,678	2,342	34,234
	865,746	865,746	344,861	447,363

Income from sales of investments securities measured at FVTOCI

[Click here to enter data](#)

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Group		Company	
	2024	2023	2024	2023
	€	€	€	€
Equity financial instruments	123,678	123,678	2,343	83,879
Debt financial instruments	123,678	123,678	23,452	2,345
Dividend from financial instruments	-	-	23,234	2,345
NewRow_0	-	-	84,278	42,879
NewRow_0	123,678	123,678	-	-
	<u>371,034</u>	<u>371,034</u>	<u>133,307</u>	<u>131,448</u>

Group

Reason for any revenue from designated investments in equity instruments to be measured at fair value

[Click here to enter data](#)

Testtest

Reason for disposing the designated investments

[Click here to enter data](#)

Testtest

Transfers of the cumulative gain or loss

[Click here to enter data](#)

Testtest

Company

Reason for any revenue from designated investments in equity instruments to be measured at fair value

[Click here to enter data](#)

FFWFWFW

Reason for disposing the designated investments

[Click here to enter data](#)

FFWFWFW

Transfers of the cumulative gain or loss

[Click here to enter data](#)

FFWFWFW

8 Other gains and losses

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

ROI IFRS REG

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

	Group		Company	
	2025	2024	2025	2024
	€	€	€	€
Equity financial instruments	123,678	123,678	2,343	83,879
Debt financial instruments	123,678	123,678	23,452	2,345
Dividend from financial instruments	-	-	23,234	2,345
NewRow_0	-	-	84,278	42,879
NewRow_0	123,678	123,678	-	-
	<u>371,034</u>	<u>371,034</u>	<u>133,307</u>	<u>131,448</u>

Group

Reason for any revenue from designated investments in equity instruments to be measured at fair value

[Click here to enter data](#)

Testtest

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[Click here to enter data](#)

FFWFWFW

8 Other gains and losses

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

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

	2024 €	2023 €
Gain on disposal of property, plant and equipment	1,132	2,264
Gain on disposal of intangible assets	62	124
Gain of investment properties	384	768
Gain from changes in provisions	623	1,246
Gain from write-downs and reversals of inventories	926	1,852
Gain from disposals of investments	5,984	11,968
	<u>9,111</u>	<u>18,222</u>
Out of balance to Other (losses) / gains category	915	1,830

9 Operating profit

Arrived at after charging/(crediting)

	2024 €	2023 €
Depreciation expense	(445)	(890)
Depreciation on right of use assets - Machinery	(182)	(364)
Depreciation on right of use assets - Property	(2,854)	(5,708)
Depreciation on right of use assets - Other	(2,872)	(5,744)
Amortisation expense	(3,023)	(6,046)
Impairment reversal	(3,531)	(7,062)
Write-down of inventory to net realisable value	(150)	(300)
Research and development cost	(1,551)	(3,102)
Foreign exchange gains	(7,794)	(15,588)
Operating lease expense - property	(23)	(46)
Operating lease expense - plant and machinery	(1,535)	(3,070)
Operating lease expense - other	(196)	(392)
Profit on disposal of property, plant and equipment	(1,132)	(2,264)
Expense on short term leases over one month	(1,157)	(2,314)
Expense on low value leases	(1,151)	(2,302)
Expense of variable lease payments not included in lease liabilities	(83)	(166)
Sub- lease income on right of use assets	<u>(1,835)</u>	<u>(3,670)</u>

10 Finance income and costs

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

	2025 €	2024 €
Gain on disposal of property, plant and equipment	1,132	2,264
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10 Finance income and costs

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Finance income		
Interest income on available-for-sale financial assets	445	890
Interest income on held-to-maturity investments	150	300
Interest income on bank deposits	1,234	2,468
Dividend income	4,619	9,238
Net gain on disposal of available for sale financial assets transferred from equity	262	524
Net changes in fair value of hedged item in a fair value hedge	7,794	15,588
Net changes in fair value of hedging instrument in a fair value hedge	223	446
Net gain on derivative classified as held for trading	744	1,488
Other finance income	5,167	10,334
Total finance income	20,638	41,276
Finance costs		
Interest on bank overdrafts and borrowings	3,334	6,668
Interest on preference shares	1,639	3,278
Interest on obligations under finance leases and hire purchase contracts	1,151	2,302
Interest expense on other financing liabilities	126	252
Borrowing costs included in cost of qualifying asset	83	166
Foreign exchange gains	603	1,206
Net changes in fair value of cash flow hedges transferred from equity	1,038	2,076
Ineffective portion of changes in fair value of cash flow hedge	807	1,614
Other finance costs	3,828	7,656
Interest and similar charges payable to group undertakings	309	618
Interest expense on leases - Machinery	343	686
Interest expense on leases - Property	3,633	7,266
Interest expense on leases - Other	2,800	5,600
Total finance costs	19,694	39,388
Net finance income	40,332	80,664
Out of balance to Finance income category	(915)	(1,830)

11 Employee information

[Click here to enter data](#)

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

	2024 No.	2023 No.
Production	31,123	223,423

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

	2025 €	2024 €
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Production	31,123	223,423,423

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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

	2024 €	2023 €
Wages and salaries	(28,434)	(56,868)
Social security costs	(7,774)	(15,548)
Other short-term employee benefits	(1,031)	(2,062)
Pension costs, defined contribution scheme	(9,423)	(18,846)
Pension costs, defined benefit scheme	(18,214)	(36,428)
Other post-employment benefit costs	(638)	(1,276)
Redundancy costs	(4,643)	(9,286)
Share-based payment expenses	(6,394)	(12,788)
Other employee expense	(14,316)	(28,632)
	<u>(90,867)</u>	<u>(181,734)</u>

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

[Click here to enter data](#)

	2024 €	2023 €
Wages and salaries	(28,434)	(56,868)
Social security costs	(7,774)	(15,548)
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Pension costs, defined benefit scheme	(18,214)	(36,428)
Other post-employment benefit costs	(638)	(1,276)
Redundancy costs	(4,643)	(9,286)
Share-based payment expenses	(6,394)	(12,788)
NewRow_0	2,342	75,389
	<u>(74,209)</u>	<u>(77,713)</u>

Sub note 6

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Capitalised employee costs during the year amounted to €98,492 (2023 - €74,838).

12 Directors' remuneration

[Click here to enter data](#)

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

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

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[Click here to enter data](#)

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Sub note 6

[Click here to enter data](#)

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12 Directors' remuneration

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

The directors' remuneration for the financial year was as follows:	2024	2023
	€	€
Aggregate amount of emoluments in respect of directors qualifying services	4,350	52,345
Aggregate amount of gains by directors on exercise of share options during the year	5,643	234,263
Aggregate amount paid or receivable by directors under long term incentive schemes	23,423	23,435
Aggregate amount of contributions paid or payable to defined contribution schemes	234,234	45,425
Aggregate amount of contributions paid or payable to defined benefit schemes	32,346	23,464
Aggregate amount of compensation paid or payable for loss of office/other termination payments	43,236	23,423
	<u>343,232</u>	<u>402,355</u>

[Click here to enter data](#)

In respect of past directors:	2024	2023
	€	€
Compensation paid or payable for directors' retirement benefits	2,345	2,345
Compensation for loss of office or other termination benefits	2,345	2,345
	<u>4,690</u>	<u>4,690</u>

[Click here to enter data](#)

The past directors compensation above is made up of amounts paid or receivable from:	2024	2023
	€	€
The company	76,457	52,345
The company's subsidiary undertakings	5,234	5,234
Any holding undertaking of the company	345,345	34,534
Any other person	65,783	2,345
	<u>492,819</u>	<u>94,458</u>

[Click here to enter data](#)

During the financial year the number of directors who were accruing retirement benefits were as follows:	2024	2023
	No.	No.
Accruing benefits under defined benefit pension scheme	1,234	110
Accruing benefits under money purchase pension scheme	<u>52,345</u>	<u>1,111</u>

13 Auditors' remuneration

	2024	2023
	€	€
Audit of these financial statements	<u>(1,450)</u>	<u>(2,900)</u>

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

The directors' remuneration for the financial year was as follows:	2025	2024
	€	€
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Aggregate amount of contributions paid or payable to defined benefit schemes	32,346	23,464
Aggregate amount of compensation paid or payable for loss of office/other termination payments	43,236	23,423
	<u>343,232</u>	<u>402,355</u>

[Click here to enter data](#)

In respect of past directors:	2025	2024
	€	€
Compensation paid or payable for directors' retirement benefits	2,345	2,345
Compensation for loss of office or other termination benefits	2,345	2,345
	<u>4,690</u>	<u>4,690</u>

[Click here to enter data](#)

The past directors compensation above is made up of amounts paid or receivable from:	2025	2024
	€	€
The company	76,457	52,345
The company's subsidiary undertakings	5,234	5,234
Any holding undertaking of the company	345,345	34,534
Any other person	65,783	2,345
	<u>492,819</u>	<u>94,458</u>

[Click here to enter data](#)

During the financial year the number of directors who were accruing retirement benefits were as follows:	2025	2024
	No.	No.
Accruing benefits under defined benefit pension scheme	1,234	110
Accruing benefits under money purchase pension scheme	<u>52,345</u>	<u>1,111</u>

13 Auditors' remuneration

	2025	2024
	€	€
Audit of these financial statements	<u>(1,450)</u>	<u>(2,900)</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Other fees to auditors		
The auditing of accounts of any associate of the company	(262)	(524)
Audit-related assurance services	(223)	(446)
Taxation compliance services	(309)	(618)
All other tax advisory services	(3,334)	(6,668)
Internal audit services	(2,800)	(5,600)
All other assurance services	(126)	(252)
All other services relating to corporate finance transactions on behalf of the company or any associates	(603)	(1,206)
All other non-audit services	(3,002)	(6,004)
	<u>(10,659)</u>	<u>(21,318)</u>

[Click here to enter data](#)

	2024 €	2023 €
Estimated money value of benefits in kind for audit services	42,423	98,778
Estimated money value of benefits in kind for non-audit services	98,578	87,687
	<u>141,001</u>	<u>186,465</u>

[Click here to enter data](#)

89Sub note 6

Sub note 6

14 Income tax

Tax charged/(credited) in the income statement

	2024 €	2023 €
Current taxation		
Corporation tax for the period	(410)	(820)
Corporation tax adjustment to prior periods	(1,987)	(3,974)
	<u>(2,397)</u>	<u>(4,794)</u>
Foreign tax	(182)	(364)
Foreign tax adjustment to prior periods	(1,535)	(3,070)
	<u>(1,717)</u>	<u>(3,434)</u>

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

	2025 €	2024 €
Other fees to auditors		
The auditing of accounts of any associate of the company	(262)	(524)
Audit-related assurance services	(223)	(446)
Taxation compliance services	(309)	(618)
All other tax advisory services	(3,334)	(6,668)
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All other non-audit services	(3,002)	(6,004)
	<u>(10,659)</u>	<u>(21,318)</u>

[Click here to enter data](#)

	2025 €	2024 €
Estimated money value of benefits in kind for audit services	42,423	98,778
Estimated money value of benefits in kind for non-audit services	98,578	87,687
	<u>141,001</u>	<u>186,465</u>

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89Sub note 6

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14 Income tax

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	2025 €	2024 €
Current taxation		
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Corporation tax adjustment to prior periods	(1,987)	(3,974)
	<u>(2,397)</u>	<u>(4,794)</u>
Foreign tax	(182)	(364)
Foreign tax adjustment to prior periods	(1,535)	(3,070)
	<u>(1,717)</u>	<u>(3,434)</u>

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

	2024 €	2023 €
Tax expense relating to changes in accounting policies and errors included in profit and loss	(3,514)	(7,028)
Group current income tax	(7,628)	(15,256)
Share of tax charge of equity accounted associates	(2,872)	(5,744)
Total current income tax	(10,500)	(21,000)
Deferred taxation		
Arising from origination and reversal of temporary differences	(298)	(596)
Arising from changes in tax rates and laws	(3,428)	(6,856)
Arising from previously unrecognised tax loss, tax credit or temporary difference of prior periods	(5,235)	(10,470)
Arising from write-down or reversal of write-down of deferred tax asset	(196)	(392)
Arising from reclassification from equity to profit or loss	(604)	(1,208)
Total deferred taxation	(9,761)	(19,522)
Tax receipt in the income statement	(20,261)	(40,522)
Out of balance to Income tax expense category	2,854	5,708
Click here to enter data		
From the above total current income tax, the amount related to Pillar Two incomes taxes	1,000	2,000

The tax on profit before tax for the year is the same as the standard rate of corporation tax in the Republic of Ireland (2023 - the same as the standard rate of corporation tax in the Republic of Ireland) of 41234% (2023 - 79987%).

The differences are reconciled below:

[Click here to enter data](#)

	2024 €	2023 €
Profit before tax	71,879	143,758
Corporation tax at standard rate	98,797	75,398
Total tax charge	98,797	75,398

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FFWFWFW

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

	2025 €	2024 €
Tax expense relating to changes in accounting policies and errors included in profit and loss	(3,514)	(7,028)
Group current income tax	(7,628)	(15,256)
Share of tax charge of equity accounted associates	(2,872)	(5,744)
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The differences are reconciled below:

[Click here to enter data](#)

	2025 €	2024 €
Profit before tax	71,879	143,758
Corporation tax at standard rate	98,797	75,398
Total tax charge	98,797	75,398

FFWFWFW

FFWFWFW

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Amounts recognised in other comprehensive income

2024			2023		
Before tax	Tax (expense)	Net of tax	Before tax	Tax (expense)	Net of tax
€	benefit	€	€	benefit	€

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

Amounts recognised in other comprehensive income

2025			2024		
Before tax	Tax (expense)	Net of tax	Before tax	Tax (expense)	Net of tax
€	benefit	€	€	benefit	€

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Sub note 6

The income tax consequence of such dividends is €90,809 (2023 - €98,484).

Sub note 6

Application of International Tax Reform Pillar Two model rules

[Click here to enter data](#)

TEST1

[Click here to enter data](#)

TEST2

[Click here to enter data](#)

TEST3

[Click here to enter data](#)

TEST4

	2024 €	2023 €
Desc	10,000	20,000
TEST5		

15 Government grants and assistance

[Click here to enter data](#)

Sub note 6. Sub note 6.

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

Sub note 6

The income tax consequence of such dividends is €90,809 (2024 - €98,484).

Sub note 6

Application of International Tax Reform Pillar Two model rules

[Click here to enter data](#)

TEST1

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TEST4

	2025 €	2024 €
Desc	10,000	20,000
TEST5		

15 Government grants and assistance

[Click here to enter data](#)

Sub note 6. Sub note 6.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

16 Property, plant and equipment

Group

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other property, plant and equipment €	Total €
Cost or valuation						
At 1 January 2023	6,464	1,122	1,752	606	7,894	17,838
Revaluation recognised in other comprehensive income	10,624	14,178	7,588	1,058	2,288	35,736
Additions	7,450	3,954	7,222	2,508	2,870	24,004
Acquired through business combinations	6,014	478	3,300	5,270	7,728	22,790
Classified as held for sale or in a disposal group classified as held for sale	2,682	2,120	748	3,274	9,260	18,084
Disposals	10,358	3,026	516	4,210	172	18,282
Transfers	7,224	3,668	5,910	464	660	17,926
Foreign exchange movements	3,360	8,248	3,570	7,070	6,160	28,408
At 31 December 2023	54,176	36,794	30,606	24,460	37,032	183,068
At 1 January 2024	3,232	561	876	303	3,947	8,919
Revaluation recognised in other comprehensive income	5,312	7,089	3,794	529	1,144	17,868
Additions	3,725	1,977	3,611	1,254	1,435	12,002
Acquired through business combinations	3,007	239	1,650	2,635	3,864	11,395
Classified as held for sale or in a disposal group classified as held for sale	1,341	1,060	374	1,637	4,630	9,042

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

16 Property, plant and equipment

Group

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other property, plant and equipment €	Total €
Cost or valuation						
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Classified as held for sale or in a disposal group classified as held for sale	1,341	1,060	374	1,637	4,630	9,042

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other property, plant and equipment €	Total €
Disposals	5,179	1,513	258	2,105	86	9,141
Transfers	3,612	1,834	2,955	232	330	8,963
Foreign exchange movements	2,409	4,124	1,785	3,535	3,080	14,933
At 31 December 2024	27,817	18,397	15,303	12,230	18,516	92,263
Depreciation						
At 1 January 2023	(33,298)	(5,564)	(3,738)	(154)	(5,694)	(48,448)
Charge for the year	(13,564)	(1,098)	(3,386)	(4,292)	(2,840)	(25,180)
Eliminated on disposal	(10,978)	(1,242)	(10,526)	(600)	(5,272)	(28,618)
Impairment	(4,570)	(5,380)	(7,084)	(202)	(1,886)	(19,122)
Transfers	(11,314)	(8)	(172)	(2,788)	(1,914)	(16,196)
Foreign exchange movements	(8,928)	(1,430)	(1,886)	(4,676)	(7,694)	(24,614)
At 31 December 2023	(82,652)	(14,722)	(26,792)	(12,712)	(25,300)	(162,178)
At 1 January 2024	(16,649)	(2,782)	(1,869)	(77)	(2,847)	(24,224)
Charge for the year	(6,782)	(549)	(1,693)	(2,146)	(1,420)	(12,590)
Eliminated on disposal	(5,489)	(621)	(5,263)	(300)	(2,636)	(14,309)
Impairment	(2,285)	(2,690)	(3,542)	(101)	(943)	(9,561)
Transfers	(5,657)	(4)	(86)	(1,394)	(957)	(8,098)
Foreign exchange movements	(4,464)	(715)	(943)	(2,338)	(3,847)	(12,307)
At 31 December 2024	(41,326)	(7,361)	(13,396)	(6,356)	(12,650)	(81,089)
Carrying amount						

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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 property, plant and equipment €	Total €
Disposals	5,179	1,513	258	2,105	86	9,141
Transfers	3,612	1,834	2,955	232	330	8,963
Foreign exchange movements	2,409	4,124	1,785	3,535	3,080	14,933
At 30 June 2025	27,817	18,397	15,303	12,230	18,516	92,263
Depreciation						
At 1 July 2023	(33,298)	(5,564)	(3,738)	(154)	(5,694)	(48,448)
Charge for the year	(13,564)	(1,098)	(3,386)	(4,292)	(2,840)	(25,180)
Eliminated on disposal	(10,978)	(1,242)	(10,526)	(600)	(5,272)	(28,618)
Impairment	(4,570)	(5,380)	(7,084)	(202)	(1,886)	(19,122)
Transfers	(11,314)	(8)	(172)	(2,788)	(1,914)	(16,196)
Foreign exchange movements	(8,928)	(1,430)	(1,886)	(4,676)	(7,694)	(24,614)
At 30 June 2024	(82,652)	(14,722)	(26,792)	(12,712)	(25,300)	(162,178)
At 1 July 2024	(16,649)	(2,782)	(1,869)	(77)	(2,847)	(24,224)
Charge for the year	(6,782)	(549)	(1,693)	(2,146)	(1,420)	(12,590)
Eliminated on disposal	(5,489)	(621)	(5,263)	(300)	(2,636)	(14,309)
Impairment	(2,285)	(2,690)	(3,542)	(101)	(943)	(9,561)
Transfers	(5,657)	(4)	(86)	(1,394)	(957)	(8,098)
Foreign exchange movements	(4,464)	(715)	(943)	(2,338)	(3,847)	(12,307)
At 30 June 2025	(41,326)	(7,361)	(13,396)	(6,356)	(12,650)	(81,089)
Carrying amount						

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other property, plant and equipment €	Total €
At 31 December 2024	69,143	25,758	28,699	18,586	31,166	173,352
At 31 December 2023	136,828	51,516	57,398	37,172	62,332	345,246
At 1 January 2023	39,762	6,686	5,490	760	13,588	66,286

Out of balance to Property, plant and equipment category
in the prior year

[Click here to enter data](#)

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other property, plant and equipment €	Total €
Cost or valuation						
At 1 January 2023	65,376	87,538	76,378	63,768	63,684	356,744
Revaluation recognised in other comprehensive income	73,465	76,427	6,887	87,688	87,688	332,155
Additions	98,487	87,987	6,688	76,765	98,776	368,703
Acquired through business combinations	65,787	89,877	65,768	98,786	65,768	385,986
Classified as held for sale or in a disposal group classified as held for sale	87,667	76,578	87,686	76,578	87,876	416,385
Disposals	87,687	76,768	65,768	87,687	65,765	383,675
Transfers	87,686	76,876	87,667	98,787	87,688	438,704
Foreign exchange movements	76,787	76,576	76,788	77,878	76,578	384,607

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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 property, plant and equipment €	Total €
At 30 June 2025	69,143	25,758	28,699	18,586	31,166	173,352
At 30 June 2024	136,828	51,516	57,398	37,172	62,332	345,246
At 1 July 2023	39,762	6,686	5,490	760	13,588	66,286
Out of balance to Property, plant and equipment category in the prior year Click here to enter data	(1,458)	-	-	-	-	(1,458)
	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other property, plant and equipment €	Total €
Cost or valuation						
At 1 July 2023	65,376	87,538	76,378	63,768	63,684	356,744
Revaluation recognised in other comprehensive income	73,465	76,427	6,887	87,688	87,688	332,155
Additions	98,487	87,987	6,688	76,765	98,776	368,703
Acquired through business combinations	65,787	89,877	65,768	98,786	65,768	385,986
Classified as held for sale or in a disposal group classified as held for sale	87,667	76,578	87,686	76,578	87,876	416,385
Disposals	87,687	76,768	65,768	87,687	65,765	383,675
Transfers	87,686	76,876	87,667	98,787	87,688	438,704
Foreign exchange movements	76,787	76,576	76,788	77,878	76,578	384,607

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other property, plant and equipment €	Total €
At 31 December 2023	642,942	648,627	473,630	667,937	633,823	3,066,959
At 1 January 2024	87,588	87,538	78,723	73,874	76,538	404,261
Revaluation recognised in other comprehensive income	75,877	65,378	65,387	87,587	73,578	367,807
Additions	65,378	76,388	76,478	64,378	87,377	369,999
Acquired through business combinations	65,378	76,389	76,538	87,387	65,387	371,079
Classified as held for sale or in a disposal group classified as held for sale	65,389	76,387	65,378	98,378	87,378	392,910
Disposals	63,879	65,389	63,879	63,897	63,878	320,922
Transfers	65,378	76,378	63,787	65,387	76,387	347,317
Foreign exchange movements	65,387	76,358	65,387	76,348	64,758	348,238
At 31 December 2024	554,254	600,205	555,557	617,236	595,281	2,922,533
Depreciation						
At 1 January 2023	(87,689)	(87,689)	(76,578)	(87,687)	(76,878)	(416,521)
Charge for year	(65,765)	(76,876)	(76,868)	(87,687)	(76,876)	(384,072)
Eliminated on disposal	(34,576)	(74,276)	(64,768)	(76,468)	(76,387)	(326,475)
Impairment	(65,376)	(87,676)	(87,686)	(76,568)	(76,578)	(393,884)
Transfers	(76,887)	(34,763)	(87,347)	(76,878)	(76,578)	(352,453)
Foreign exchange movements	(76,887)	(87,688)	(87,686)	(65,768)	(65,678)	(383,707)
At 31 December 2024	(407,180)	(448,968)	(480,933)	(471,056)	(448,975)	(2,257,112)

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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 property, plant and equipment €	Total €
At 30 June 2024	642,942	648,627	473,630	667,937	633,823	3,066,959
At 1 July 2024	87,588	87,538	78,723	73,874	76,538	404,261
Revaluation recognised in other comprehensive income	75,877	65,378	65,387	87,587	73,578	367,807
Additions	65,378	76,388	76,478	64,378	87,377	369,999
Acquired through business combinations	65,378	76,389	76,538	87,387	65,387	371,079
Classified as held for sale or in a disposal group classified as held for sale	65,389	76,387	65,378	98,378	87,378	392,910
Disposals	63,879	65,389	63,879	63,897	63,878	320,922
Transfers	65,378	76,378	63,787	65,387	76,387	347,317
Foreign exchange movements	65,387	76,358	65,387	76,348	64,758	348,238
At 30 June 2025	554,254	600,205	555,557	617,236	595,281	2,922,533
Depreciation						
At 1 July 2023	(87,689)	(87,689)	(76,578)	(87,687)	(76,878)	(416,521)
Charge for year	(65,765)	(76,876)	(76,868)	(87,687)	(76,876)	(384,072)
Eliminated on disposal	(34,576)	(74,276)	(64,768)	(76,468)	(76,387)	(326,475)
Impairment	(65,376)	(87,676)	(87,686)	(76,568)	(76,578)	(393,884)
Transfers	(76,887)	(34,763)	(87,347)	(76,878)	(76,578)	(352,453)
Foreign exchange movements	(76,887)	(87,688)	(87,686)	(65,768)	(65,678)	(383,707)
At 30 June 2024	(407,180)	(448,968)	(480,933)	(471,056)	(448,975)	(2,257,112)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other property, plant and equipment €	Total €
At 1 January 2024	(76,387)	(76,353)	(65,376)	(87,388)	(64,376)	(369,880)
Charge for the year	(65,376)	(87,337)	(76,437)	(98,437)	(76,839)	(404,426)
Eliminated on disposal	(87,358)	(65,387)	(75,387)	(65,378)	(65,378)	(358,888)
Impairment	(87,356)	(98,387)	(98,537)	(67,642)	(53,768)	(405,690)
Transfers	(56,287)	(64,587)	(76,458)	(87,645)	(65,376)	(350,353)
Foreign exchange movements	(65,287)	(76,537)	(76,427)	(87,428)	(63,787)	(369,466)
At 31 December 2024	(438,051)	(468,588)	(468,622)	(493,918)	(389,524)	(2,258,703)
Carrying amount						
At 31 December 2024	992,305	1,068,793	1,024,179	1,111,154	984,805	5,181,236
At 31 December 2023	1,050,122	1,097,595	954,563	1,138,993	1,082,798	5,324,071
At 1 January 2023	39,762	6,686	5,490	760	13,588	66,286
Out of balance to Property, plant and equipment category in the current year	923,162	1,043,035	995,480	1,092,568	953,639	5,007,884
Out of balance with Property, plant and equipment category in the prior year	911,836	1,046,079	897,165	1,101,821	1,020,466	4,977,367

Included within the net book value of land and buildings above is €20,576 (2023 - €114,438) in respect of freehold land and buildings, €18,815 (2023 - €109,226) in respect of long leasehold land and buildings and €29,752 (2023 - €150,604) in respect of short leasehold land and buildings.

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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 property, plant and equipment €	Total €
At 1 July 2024	(76,387)	(76,353)	(65,376)	(87,388)	(64,376)	(369,880)
Charge for the year	(65,376)	(87,337)	(76,437)	(98,437)	(76,839)	(404,426)
Eliminated on disposal	(87,358)	(65,387)	(75,387)	(65,378)	(65,378)	(358,888)
Impairment	(87,356)	(98,387)	(98,537)	(67,642)	(53,768)	(405,690)
Transfers	(56,287)	(64,587)	(76,458)	(87,645)	(65,376)	(350,353)
Foreign exchange movements	(65,287)	(76,537)	(76,427)	(87,428)	(63,787)	(369,466)
At 30 June 2025	(438,051)	(468,588)	(468,622)	(493,918)	(389,524)	(2,258,703)
Carrying amount						
At 30 June 2025	992,305	1,068,793	1,024,179	1,111,154	984,805	5,181,236
At 30 June 2024	1,050,122	1,097,595	954,563	1,138,993	1,082,798	5,324,071
At 1 July 2023	39,762	6,686	5,490	760	13,588	66,286
Out of balance to Property, plant and equipment category in the current year	923,162	1,043,035	995,480	1,092,568	953,639	5,007,884
Out of balance with Property, plant and equipment category in the prior year	911,836	1,046,079	897,165	1,101,821	1,020,466	4,977,367

Included within the net book value of land and buildings above is €20,576 (2024 - €114,438) in respect of freehold land and buildings, €18,815 (2024 - €109,226) in respect of long leasehold land and buildings and €29,752 (2024 - €150,604) in respect of short leasehold land and buildings.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Revaluation

[Click here to enter data](#)

The fair value of the company's 0980988 was revalued on 8 August 2021 by 87979.

98789789

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €654,534 (2023 - €34,545). The revaluation surplus (gross of tax) amounted to €98,787 (2023 - €988,978).

897897

Impairment

[Click here to enter data](#)

8787987

78978989

897

879879. The discount rate used in the calculation of value in use as recoverable amount is 978897 (2023 - 87897).

89779

9877

The amount of impairment loss included in profit and loss is €897,789 (2023 - €987,897).

The amount of impairment loss included in other comprehensive income is €98,798 (2023 - €987,978).

The amount of reversal of impairment recognised in profit and loss is €897,987 (2023 - €987,987).

The amount of reversal of impairment recognised in other comprehensive income is €987,879 (2023 - €897,789).

987987987. The amount of compensation included in profit or loss is €897,897 (2023 - €65,443).

8979798

FFWFWFW

FFWFWFW

Assets held under finance leases and hire purchase contracts

[Click here to enter data](#)

The net carrying amount of property, plant and equipment includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	2024	2023
	€	€
FFWFWFW	3,420	34,234

[Click here to enter data](#)

Restriction on title and pledged as security

897 with a carrying amount of €987,987 (2023 - €987,897) has the following restriction on title:

78897

The same asset (with a carrying amount of €987,987 (2023 - €98,789)) has been pledged as security for 7987

Expenditure recognised in the carrying amount of property, plant and equipment in the course of construction

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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 0980988 was revalued on 8 August 2021 by 87979.

98789789

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €654,534 (2024 - €34,545). The revaluation surplus (gross of tax) amounted to €98,787 (2024 - €988,978).

897897

Impairment

[Click here to enter data](#)

8787987

78978989

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8979798

FFWFWFW

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[Click here to enter data](#)

The net carrying amount of property, plant and equipment includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	2025	2024
	€	€
FFWFWFW	3,420	34,234

[Click here to enter data](#)

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78897

The same asset (with a carrying amount of €987,987 (2024 - €98,789)) has been pledged as security for 7987

Expenditure recognised in the carrying amount of property, plant and equipment in the course of construction

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Expenditure recognised in the carrying amount of property, plant and equipment in the course of construction was as follows:

	2024 €	2023 €
89798978	98,797	98,765

Contractual commitments for the acquisition of property, plant and equipment

[Click here to enter data](#)

Contractual commitments for the acquisition of property, plant and equipment were as follows:

	2024 €	2023 €
9809889	78,798	98,789

Temporarily idle property, plant and equipment

[Click here to enter data](#)

The carrying amount of temporarily idle property, plant and equipment is as follows:

	2024 €	2023 €
98797	9,897	98,987

Fully depreciated property, plant and equipment

[Click here to enter data](#)

The gross carrying amount of fully depreciated property, plant and equipment is as follows:

	2024 €	2023 €
897	9,987	87,988

Property, plant and equipment retired from active use

[Click here to enter data](#)

The carrying amount of property, plant and equipment retired from active use is as follows:

	2024 €	2023 €
1234	1,234	98,776

Fair value of property, plant and equipment

[Click here to enter data](#)

The fair value of the following property, plant and equipment is materially different from the carrying amount:

324123423

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

Expenditure recognised in the carrying amount of property, plant and equipment in the course of construction was as follows:

	2025 €	2024 €
89798978	98,797	98,765

Contractual commitments for the acquisition of property, plant and equipment

[Click here to enter data](#)

Contractual commitments for the acquisition of property, plant and equipment were as follows:

	2025 €	2024 €
9809889	78,798	98,789

Temporarily idle property, plant and equipment

[Click here to enter data](#)

The carrying amount of temporarily idle property, plant and equipment is as follows:

	2025 €	2024 €
98797	9,897	98,987

Fully depreciated property, plant and equipment

[Click here to enter data](#)

The gross carrying amount of fully depreciated property, plant and equipment is as follows:

	2025 €	2024 €
897	9,987	87,988

Property, plant and equipment retired from active use

[Click here to enter data](#)

The carrying amount of property, plant and equipment retired from active use is as follows:

	2025 €	2024 €
1234	1,234	98,776

Fair value of property, plant and equipment

[Click here to enter data](#)

The fair value of the following property, plant and equipment is materially different from the carrying amount:

324123423

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Company

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other property, plant and equipment €	Total €
Cost or valuation						
At 1 January 2023	12,638	1,124	5,118	444	378	19,702
Revaluation recognised in other comprehensive income	39,980	3,034	3,494	824	5,698	53,030
Additions	7,610	746	4,182	1,064	5,010	18,612
Acquired through business combinations	16,402	2,286	19,786	2,622	3,268	44,364
Classified as held for sale or in a disposal group classified as held for sale	18,228	11,778	606	2,286	1,636	34,534
Disposals	14,378	1,316	1,032	6,670	11,334	34,730
Transfers	17,726	30	9,646	956	764	29,122
Foreign exchange movements	10,302	5,060	4,824	566	1,198	21,950
At 31 December 2023	137,264	25,374	48,688	15,432	29,286	256,044
At 1 January 2024	6,319	562	2,559	222	189	9,851
Revaluation recognised in other comprehensive income	19,990	1,517	1,747	412	2,849	26,515
Additions	3,805	373	2,091	532	2,505	9,306
Acquired through business combinations	8,201	1,143	9,893	1,311	1,634	22,182
Classified as held for sale or in a disposal group classified as held for sale	9,114	5,889	303	1,143	818	17,267
Disposals	7,189	658	516	3,335	5,667	17,365
Transfers	8,863	15	4,823	478	382	14,561
Foreign exchange movements	7,311	2,530	2,412	283	599	13,135

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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 property, plant and equipment €	Total €
Cost or valuation						
At 1 July 2023	12,638	1,124	5,118	444	378	19,702
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Foreign exchange movements	7,311	2,530	2,412	283	599	13,135

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other property, plant and equipment €	Total €
At 31 December 2024	70,792	12,687	24,344	7,716	14,643	130,182
Depreciation						
At 1 January 2023	(15,764)	(3,788)	(5,914)	(10,694)	(44)	(36,204)
Charge for the year	(8,132)	(7,612)	(9,450)	(14)	(7,050)	(32,258)
Eliminated on disposal	(16,820)	(36)	(3,672)	(4,802)	(8,180)	(33,510)
Impairment	(16,278)	(582)	(5,128)	(1,948)	(2,074)	(26,010)
Transfers	(19,928)	(2,774)	(9,160)	(13,730)	(270)	(45,862)
Foreign exchange movements	(17,476)	(9,166)	(6,036)	(1,696)	(1,290)	(35,664)
At 31 December 2023	(94,398)	(23,958)	(39,360)	(32,884)	(18,908)	(209,508)
At 1 January 2024	(7,882)	(1,894)	(2,957)	(5,347)	(22)	(18,102)
Charge for the year	(4,066)	(3,806)	(4,725)	(7)	(3,525)	(16,129)
Eliminated on disposal	(8,410)	(18)	(1,836)	(2,401)	(4,090)	(16,755)
Impairment	(8,139)	(291)	(2,564)	(974)	(1,037)	(13,005)
Transfers	(9,964)	(1,387)	(4,580)	(6,865)	(135)	(22,931)
Foreign exchange movements	(8,738)	(4,583)	(3,018)	(848)	(645)	(17,832)
At 31 December 2024	(47,199)	(11,979)	(19,680)	(16,442)	(9,454)	(104,754)
Carrying amount						
At 31 December 2024	117,991	24,666	44,024	24,158	24,097	234,936
At 31 December 2023	231,662	49,332	88,048	48,316	48,194	465,552

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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 property, plant and equipment €	Total €
At 30 June 2025	70,792	12,687	24,344	7,716	14,643	130,182
Depreciation						
At 1 July 2023	(15,764)	(3,788)	(5,914)	(10,694)	(44)	(36,204)
Charge for the year	(8,132)	(7,612)	(9,450)	(14)	(7,050)	(32,258)
Eliminated on disposal	(16,820)	(36)	(3,672)	(4,802)	(8,180)	(33,510)
Impairment	(16,278)	(582)	(5,128)	(1,948)	(2,074)	(26,010)
Transfers	(19,928)	(2,774)	(9,160)	(13,730)	(270)	(45,862)
Foreign exchange movements	(17,476)	(9,166)	(6,036)	(1,696)	(1,290)	(35,664)
At 30 June 2024	(94,398)	(23,958)	(39,360)	(32,884)	(18,908)	(209,508)
At 1 July 2024	(7,882)	(1,894)	(2,957)	(5,347)	(22)	(18,102)
Charge for the year	(4,066)	(3,806)	(4,725)	(7)	(3,525)	(16,129)
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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other property, plant and equipment €	Total €
At 1 January 2023	28,402	4,912	11,032	11,138	422	55,906
Out of balance with Property, plant and equipment category in the prior year	(4,320)	-	-	-	-	(4,320)
Click here to enter data						
	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other property, plant and equipment €	Total €
Cost or valuation						
At 1 January 2023	65,787	98,767	76,546	65,467	65,756	372,323
Revaluation recognised in other comprehensive income	76,897	87,887	56,566	87,676	87,687	396,713
Additions	76,587	65,466	54,355	45,345	76,578	318,331
Acquired through business combinations	54,565	76,578	65,466	87,676	65,475	349,760
Classified as held for sale or in a disposal group classified as held for sale	65,435	67,546	54,356	87,658	65,477	340,472
Disposals	76,766	65,466	87,877	65,676	98,768	394,553
Transfers	76,787	76,576	98,787	56,436	65,476	374,062
Foreign exchange movements	65,476	65,456	87,678	45,555	65,667	329,832
At 31 December 2023	558,300	603,742	581,631	541,489	590,884	2,876,046
At 1 January 2024	87,688	65,877	67,587	87,657	65,466	374,275
Revaluation recognised in other comprehensive income	67,676	76,567	87,698	76,787	56,467	365,195

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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 property, plant and equipment €	Total €
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Transfers	76,787	76,576	98,787	56,436	65,476	374,062
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Revaluation recognised in other comprehensive income	67,676	76,567	87,698	76,787	56,467	365,195

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other property, plant and equipment €	Total €
Additions	56,766	65,467	87,676	45,676	87,657	343,242
Acquired through business combinations	65,466	56,465	78,676	45,745	54,667	301,019
Classified as held for sale or in a disposal group classified as held for sale	57,656	65,476	45,456	65,656	54,354	288,598
Disposals	65,465	54,355	76,547	87,687	87,657	371,711
Transfers	65,666	87,657	76,546	87,657	45,457	362,983
Foreign exchange movements	56,756	87,677	65,756	76,576	76,567	363,332
At 31 December 2024	523,139	559,541	585,942	573,441	528,292	2,770,355
Depreciation						
At 1 January 2023	(76,546)	(76,476)	(54,356)	(65,476)	(76,587)	(349,441)
Charge for year	(54,656)	(76,777)	(56,466)	(87,657)	(65,466)	(341,022)
Eliminated on disposal	(45,453)	(65,464)	(76,576)	(87,676)	(54,365)	(329,534)
Impairment	(87,587)	(65,656)	(54,354)	(87,686)	(56,465)	(351,748)
Transfers	(65,436)	(86,766)	(65,546)	(65,456)	(54,325)	(337,529)
Foreign exchange movements	(87,656)	(65,465)	(87,665)	(54,355)	(87,786)	(382,927)
At 31 December 2023	(417,334)	(436,604)	(394,963)	(448,306)	(394,994)	(2,092,201)

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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 property, plant and equipment €	Total €
Additions	56,766	65,467	87,676	45,676	87,657	343,242
Acquired through business combinations	65,466	56,465	78,676	45,745	54,667	301,019
Classified as held for sale or in a disposal group classified as held for sale	57,656	65,476	45,456	65,656	54,354	288,598
Disposals	65,465	54,355	76,547	87,687	87,657	371,711
Transfers	65,666	87,657	76,546	87,657	45,457	362,983
Foreign exchange movements	56,756	87,677	65,756	76,576	76,567	363,332
At 30 June 2025	523,139	559,541	585,942	573,441	528,292	2,770,355
Depreciation						
At 1 July 2023	(76,546)	(76,476)	(54,356)	(65,476)	(76,587)	(349,441)
Charge for year	(54,656)	(76,777)	(56,466)	(87,657)	(65,466)	(341,022)
Eliminated on disposal	(45,453)	(65,464)	(76,576)	(87,676)	(54,365)	(329,534)
Impairment	(87,587)	(65,656)	(54,354)	(87,686)	(56,465)	(351,748)
Transfers	(65,436)	(86,766)	(65,546)	(65,456)	(54,325)	(337,529)
Foreign exchange movements	(87,656)	(65,465)	(87,665)	(54,355)	(87,786)	(382,927)
At 30 June 2024	(417,334)	(436,604)	(394,963)	(448,306)	(394,994)	(2,092,201)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Land and buildings €	Furniture, fittings and equipment €	Motor vehicles €	Properties under construction €	Other property, plant and equipment €	Total €
At 1 January 2024	(98,767)	(76,576)	(98,767)	(76,567)	(54,566)	(405,243)
Charge for the year	(98,778)	(76,587)	(87,688)	(87,667)	(65,467)	(416,187)
Eliminated on disposal	(98,769)	(76,546)	(87,766)	(86,577)	(76,546)	(426,204)
Impairment	(65,476)	(76,545)	(87,676)	(87,657)	(54,357)	(371,711)
Transfers	(87,687)	(75,476)	(98,767)	(65,467)	(65,435)	(392,832)
Foreign exchange movements	(65,435)	(76,576)	(34,567)	(54,565)	(34,565)	(265,708)
At 31 December 2024	(514,912)	(458,306)	(495,231)	(458,500)	(350,936)	(2,277,885)
Carrying amount						
At 31 December 2024	1,038,051	1,017,847	1,081,173	1,031,941	879,228	5,048,240
At 31 December 2023	975,634	1,040,346	976,594	989,795	985,878	4,968,247
At 1 January 2023	28,402	4,912	11,032	11,138	422	55,906
Out of balance to Property, plant and equipment category in the current year	920,060	993,181	1,037,149	1,007,783	855,131	4,813,304
Out of balance with Property, plant and equipment category in the prior year	739,652	991,014	888,546	941,479	937,684	4,498,375

Included within the net book value of land and buildings above is €57,219 (2023 - €114,438) in respect of freehold land and buildings, €54,613 (2023 - €109,226) in respect of long leasehold land and buildings and €75,302 (2023 - €150,604) in respect of short leasehold land and buildings.

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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 property, plant and equipment €	Total €
At 1 July 2024	(98,767)	(76,576)	(98,767)	(76,567)	(54,566)	(405,243)
Charge for the year	(98,778)	(76,587)	(87,688)	(87,667)	(65,467)	(416,187)
Eliminated on disposal	(98,769)	(76,546)	(87,766)	(86,577)	(76,546)	(426,204)
Impairment	(65,476)	(76,545)	(87,676)	(87,657)	(54,357)	(371,711)
Transfers	(87,687)	(75,476)	(98,767)	(65,467)	(65,435)	(392,832)
Foreign exchange movements	(65,435)	(76,576)	(34,567)	(54,565)	(34,565)	(265,708)
At 30 June 2025	(514,912)	(458,306)	(495,231)	(458,500)	(350,936)	(2,277,885)
Carrying amount						
At 30 June 2025	1,038,051	1,017,847	1,081,173	1,031,941	879,228	5,048,240
At 30 June 2024	975,634	1,040,346	976,594	989,795	985,878	4,968,247
At 1 July 2023	28,402	4,912	11,032	11,138	422	55,906
Out of balance to Property, plant and equipment category in the current year	920,060	993,181	1,037,149	1,007,783	855,131	4,813,304
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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Revaluation

[Click here to enter data](#)

The fair value of the company's Sub note 6 was revalued on 12 August 2021 by 897987.

Sub note 6

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €908,098 (2023 - €345,346). The revaluation surplus (gross of tax) amounted to €234,234 (2023 - €908,098).

Sub note 6

Impairment

[Click here to enter data](#)

Sub note 6

Sub note 6

Sub note 6

Sub note 6. The discount rate used in the calculation of value in use as recoverable amount is 987978 (2023 - 987987).

Sub note 6

Sub note 6

The amount of impairment loss included in profit and loss is €987,897 (2023 - €987,987).

The amount of impairment loss included in other comprehensive income is €534,564 (2023 - €897,987).

The amount of reversal of impairment recognised in profit and loss is €234,564 (2023 - €32,345).

The amount of reversal of impairment recognised in other comprehensive income is €232,356 (2023 - €342,346).

Sub note 6. The amount of compensation included in profit or loss is €987,987 (2023 - €987,987).

Sub note 6

Sub note 6

Sub note 6

Assets held under finance leases and hire purchase contracts

[Click here to enter data](#)

The net carrying amount of property, plant and equipment includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	2024	2023
	€	€
Sub note 6	2,340	98,787

[Click here to enter data](#)

Restriction on title and pledged as security

Sub note 6 with a carrying amount of €988,977 (2023 - €897,987) has the following restriction on title:

Sub note 6

The same asset (with a carrying amount of €987,897 (2023 - €897,987)) has been pledged as security for Sub note 6

Expenditure recognised in the carrying amount of property, plant and equipment in the course of construction

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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 Sub note 6 was revalued on 12 August 2021 by 897987.

Sub note 6

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €908,098 (2024 - €345,346). The revaluation surplus (gross of tax) amounted to €234,234 (2024 - €908,098).

Sub note 6

Impairment

[Click here to enter data](#)

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Sub note 6. The amount of compensation included in profit or loss is €987,987 (2024 - €987,987).

Sub note 6

Sub note 6

Sub note 6

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[Click here to enter data](#)

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	2025	2024
	€	€
Sub note 6	2,340	98,787

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Expenditure recognised in the carrying amount of property, plant and equipment in the course of construction

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Expenditure recognised in the carrying amount of property, plant and equipment in the course of construction was as follows:

	2024 €	2023 €
8979879	87,689	89,787

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

Expenditure recognised in the carrying amount of property, plant and equipment in the course of construction was as follows:

	2025 €	2024 €
8979879	87,689	89,787

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Contractual commitments for the acquisition of property, plant and equipment

[Click here to enter data](#)

Contractual commitments for the acquisition of property, plant and equipment were as follows:

	2024	2023
	€	€
089080	98,787	90,890

Temporarily idle property, plant and equipment

[Click here to enter data](#)

The carrying amount of temporarily idle property, plant and equipment is as follows:

	2024	2023
	€	€
uiyiyi	98,797	87,687

Fully depreciated property, plant and equipment

[Click here to enter data](#)

The gross carrying amount of fully depreciated property, plant and equipment is as follows:

	2024	2023
	€	€
Sub note 6	98,776	78,878

Property, plant and equipment retired from active use

[Click here to enter data](#)

The carrying amount of property, plant and equipment retired from active use is as follows:

	2024	2023
	€	€
Sub note 6	1,231	23,123

Fair value of property, plant and equipment

[Click here to enter data](#)

The fair value of the following property, plant and equipment is materially different from the carrying amount:

Sub note 6

17 Right of use assets

Group

	Machinery	Property	Other	Total
	€	€	€	€
Cost or valuation				

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

Contractual commitments for the acquisition of property, plant and equipment

[Click here to enter data](#)

Contractual commitments for the acquisition of property, plant and equipment were as follows:

	2025	2024
	€	€
089080	98,787	90,890

Temporarily idle property, plant and equipment

[Click here to enter data](#)

The carrying amount of temporarily idle property, plant and equipment is as follows:

	2025	2024
	€	€
uiyiyi	98,797	87,687

Fully depreciated property, plant and equipment

[Click here to enter data](#)

The gross carrying amount of fully depreciated property, plant and equipment is as follows:

	2025	2024
	€	€
Sub note 6	98,776	78,878

Property, plant and equipment retired from active use

[Click here to enter data](#)

The carrying amount of property, plant and equipment retired from active use is as follows:

	2025	2024
	€	€
Sub note 6	1,231	23,123

Fair value of property, plant and equipment

[Click here to enter data](#)

The fair value of the following property, plant and equipment is materially different from the carrying amount:

Sub note 6

17 Right of use assets

Group

	Machinery	Property	Other	Total
	€	€	€	€
Cost or valuation				

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Machinery €	Property €	Other €	Total €
At 1 January 2023	7,264	2,810	9,286	19,360
Additions	2,252	390	2,574	5,216
Disposals	3,250	754	1,340	5,344
At 31 December 2023	12,766	3,954	13,200	29,920
At 1 January 2024	3,632	1,405	4,643	9,680
Additions	1,126	195	1,287	2,608
Disposals	1,625	377	670	2,672
At 31 December 2024	6,383	1,977	6,600	14,960
Depreciation				
At 1 January 2023	(5,142)	(4,066)	(2,094)	(11,302)
Charge for year	(3,112)	(548)	(2,818)	(6,478)
Eliminated on disposal	(7,018)	(3,476)	(2,306)	(12,800)
At 31 December 2023	(15,272)	(8,090)	(7,218)	(30,580)
At 1 January 2024	(2,571)	(2,033)	(1,047)	(5,651)
Charge for the year	(1,556)	(274)	(1,409)	(3,239)
Eliminated on disposal	(3,509)	(1,738)	(1,153)	(6,400)
At 31 December 2024	(7,636)	(4,045)	(3,609)	(15,290)
Carrying amount				
At 31 December 2024	14,019	6,022	10,209	30,250
At 31 December 2023	28,038	12,044	20,418	60,500
Click here to enter data				
	Machinery €	Property €	Other €	
Cost or valuation				
At 1 January 2023	65,376	65,788	76,877	
Prior year adjustment	65,387	76,887	76,778	
At 1 January 2023 (restated)	130,763	142,675	153,655	
Additions	65,768	76,658	88,765	
Disposals	76,438	87,677	76,578	
At 31 December 2023	272,969	307,010	318,998	
At 1 January 2024	87,687	87,687	876,876	
Prior year adjustment	87,687	98,798	98,765	
At 1 January 2024 (restated)	175,374	186,485	975,641	
Additions	56,387	76,376	76,876	
Disposals	65,387	42,774	54,276	

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

	Machinery €	Property €	Other €	Total €
At 1 July 2023	7,264	2,810	9,286	19,360
Additions	2,252	390	2,574	5,216
Disposals	3,250	754	1,340	5,344
At 30 June 2024	12,766	3,954	13,200	29,920
At 1 July 2024	3,632	1,405	4,643	9,680
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Disposals	1,625	377	670	2,672
At 30 June 2025	6,383	1,977	6,600	14,960
Depreciation				
At 1 July 2023	(5,142)	(4,066)	(2,094)	(11,302)
Charge for year	(3,112)	(548)	(2,818)	(6,478)
Eliminated on disposal	(7,018)	(3,476)	(2,306)	(12,800)
At 30 June 2024	(15,272)	(8,090)	(7,218)	(30,580)
At 1 July 2024	(2,571)	(2,033)	(1,047)	(5,651)
Charge for the year	(1,556)	(274)	(1,409)	(3,239)
Eliminated on disposal	(3,509)	(1,738)	(1,153)	(6,400)
At 30 June 2025	(7,636)	(4,045)	(3,609)	(15,290)
Carrying amount				
At 30 June 2025	14,019	6,022	10,209	30,250
At 30 June 2024	28,038	12,044	20,418	60,500

[Click here to enter data](#)

	Machinery €	Property €	Other €
Cost or valuation			
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Prior year adjustment	65,387	76,887	76,778
At 1 July 2023 (restated)	130,763	142,675	153,655
Additions	65,768	76,658	88,765
Disposals	76,438	87,677	76,578
At 30 June 2024	272,969	307,010	318,998
At 1 July 2024	87,687	87,687	876,876
Prior year adjustment	87,687	98,798	98,765
At 1 July 2024 (restated)	175,374	186,485	975,641
Additions	56,387	76,376	76,876
Disposals	65,387	42,774	54,276

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Total €
Cost or valuation	
At 1 January 2023	208,041
Prior year adjustment	219,052
At 1 January 2023 (restated)	427,093
Additions	231,191
Disposals	240,693
At 31 December 2023	898,977
At 1 January 2024	1,052,250
Prior year adjustment	285,250
At 1 January 2024 (restated)	1,337,500
Additions	209,639
Disposals	162,437

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

	Total €
Cost or valuation	
At 1 July 2023	208,041
Prior year adjustment	219,052
At 1 July 2023 (restated)	427,093
Additions	231,191
Disposals	240,693
At 30 June 2024	898,977
At 1 July 2024	1,052,250
Prior year adjustment	285,250
At 1 July 2024 (restated)	1,337,500
Additions	209,639
Disposals	162,437

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Machinery €	Property €	Other €
At 31 December 2024	297,148	305,635	1,106,793
Depreciation			
At 1 January 2023	(65,378)	(76,576)	(876,876)
Prior year adjustment	(65,376)	(87,462)	(87,437)
At 1 January 2023 (restated)	(130,754)	(164,038)	(964,313)
Charge for year	(65,376)	(76,657)	(87,686)
Eliminated on disposal	(65,376)	(76,437)	(64,278)
At 31 December 2023	(261,506)	(317,132)	(1,116,277)
At 1 January 2024	(75,638)	(65,388)	(76,537)
Prior year adjustment	(76,783)	(65,378)	(76,376)
At 1 January 2024 (restated)	(152,421)	(130,766)	(152,913)
Charge for the year	(65,376)	(87,664)	(56,387)
Eliminated on disposal	(65,376)	(65,887)	(65,387)
At 31 December 2024	(283,173)	(284,317)	(274,687)
Carrying amount			
At 31 December 2024	580,321	589,952	1,381,480
At 31 December 2023	534,475	624,142	1,435,275
Out of balance to Right of use assets category in the current year	566,302	583,930	1,371,271
Out of balance with Right of use assets category in the prior year	506,437	612,098	1,414,857

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

	Machinery €	Property €	Other €
At 30 June 2025	297,148	305,635	1,106,793
Depreciation			
At 1 July 2023	(65,378)	(76,576)	(876,876)
Prior year adjustment	(65,376)	(87,462)	(87,437)
At 1 July 2023 (restated)	(130,754)	(164,038)	(964,313)
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Prior year adjustment	(76,783)	(65,378)	(76,376)
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At 30 June 2025	(283,173)	(284,317)	(274,687)
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ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Total €
At 31 December 2024	1,709,576
Depreciation	
At 1 January 2023	(1,018,830)
Prior year adjustment	(240,275)
At 1 January 2023 (restated)	(1,259,105)
Charge for year	(229,719)
Eliminated on disposal	(206,091)
At 31 December 2023	(1,694,915)
At 1 January 2024	(217,563)
Prior year adjustment	(218,537)
At 1 January 2024 (restated)	(436,100)
Charge for the year	(209,427)
Eliminated on disposal	(196,650)
At 31 December 2024	(842,177)
Carrying amount	
At 31 December 2024	2,551,753
At 31 December 2023	2,593,892
Out of balance to Right of use assets category in the current year	2,521,503
Out of balance with Right of use assets category in the prior year	2,533,392

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

	Total €
At 30 June 2025	1,709,576
Depreciation	
At 1 July 2023	(1,018,830)
Prior year adjustment	(240,275)
At 1 July 2023 (restated)	(1,259,105)
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Out of balance with Right of use assets category in the prior year	2,533,392

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Company

	Machinery €	Property €	Other €	Total €
Cost or valuation				
At 1 January 2023	808	21,718	10,878	33,404
Additions	13,940	1,220	288	15,448
Disposals	4,540	7,996	36	12,572
At 31 December 2023	19,288	30,934	11,202	61,424
At 1 January 2024	404	10,859	5,439	16,702
Additions	6,970	610	144	7,724
Disposals	2,270	3,998	18	6,286
At 31 December 2024	9,644	15,467	5,601	30,712
Depreciation				
At 1 January 2023	(3,574)	(18,452)	(5,616)	(27,642)
Charge for year	(1,106)	(9,078)	(2,686)	(12,870)
Eliminated on disposal	(8,302)	(4,966)	(3,492)	(16,760)
At 31 December 2023	(12,982)	(32,496)	(11,794)	(57,272)
At 1 January 2024	(1,787)	(9,226)	(2,808)	(13,821)
Charge for the year	(553)	(4,539)	(1,343)	(6,435)
Eliminated on disposal	(4,151)	(2,483)	(1,746)	(8,380)
At 31 December 2024	(6,491)	(16,248)	(5,897)	(28,636)
Carrying amount				
At 31 December 2024	16,135	31,715	11,498	59,348
At 31 December 2023	32,270	63,430	22,996	118,696
Click here to enter data				

	Machinery €	Property €	Other €
Cost or valuation			
At 1 January 2023	63,768	76,428	64,276
Prior year adjustment	98,468	76,428	64,287
At 1 January 2023 (restated)	162,236	152,856	128,563
Additions	34,628	87,427	98,287
Disposals	46,278	64,868	86,427
At 31 December 2023	243,142	305,151	313,277
At 1 January 2024	76,348	76,578	76,678
Prior year adjustment	46,237	64,376	76,346
At 1 January 2024 (restated)	122,585	140,954	153,024

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

Company

	Machinery €	Property €	Other €	Total €
Cost or valuation				
At 1 July 2023	808	21,718	10,878	33,404
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At 1 July 2024	404	10,859	5,439	16,702
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At 30 June 2025	9,644	15,467	5,601	30,712
Depreciation				
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Charge for year	(1,106)	(9,078)	(2,686)	(12,870)
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At 30 June 2024	(12,982)	(32,496)	(11,794)	(57,272)
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Eliminated on disposal	(4,151)	(2,483)	(1,746)	(8,380)
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Carrying amount				
At 30 June 2025	16,135	31,715	11,498	59,348
At 30 June 2024	32,270	63,430	22,996	118,696
Click here to enter data				

	Machinery €	Property €	Other €
Cost or valuation			
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At 1 July 2023 (restated)	162,236	152,856	128,563
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At 1 July 2024 (restated)	122,585	140,954	153,024

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Total €
Cost or valuation	
At 1 January 2023	204,472
Prior year adjustment	239,183
At 1 January 2023 (restated)	443,655
Additions	220,342
Disposals	197,573
At 31 December 2023	861,570
At 1 January 2024	229,604
Prior year adjustment	186,959
At 1 January 2024 (restated)	416,563

ROI IFRS REG

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

	Total €
Cost or valuation	
At 1 July 2023	204,472
Prior year adjustment	239,183
At 1 July 2023 (restated)	443,655
Additions	220,342
Disposals	197,573
At 30 June 2024	861,570
At 1 July 2024	229,604
Prior year adjustment	186,959
At 1 July 2024 (restated)	416,563

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Machinery €	Property €	Other €
Additions	47,636	76,437	76,766
Disposals	76,376	76,688	76,578
At 31 December 2024	246,597	294,079	306,368
Depreciation			
At 1 January 2023	(64,386)	(87,427)	(87,428)
Prior year adjustment	(98,428)	(65,388)	(76,387)
At 1 January 2023 (restated)	(162,814)	(152,815)	(163,815)
Charge for year	(73,687)	(63,887)	(76,378)
Eliminated on disposal	(64,368)	(76,238)	(87,426)
At 31 December 2023	(300,869)	(292,940)	(327,619)
At 1 January 2024	(65,387)	(63,768)	(65,387)
Prior year adjustment	(65,376)	(76,386)	(65,368)
At 1 January 2024 (restated)	(130,763)	(140,154)	(130,755)
Charge for the year	(65,368)	(77,643)	(63,768)
Eliminated on disposal	(63,768)	(64,378)	(98,436)
At 31 December 2024	(259,899)	(282,175)	(292,959)
Carrying amount			
At 31 December 2024	506,496	576,254	599,327
At 31 December 2023	544,011	598,091	640,896
Out of balance to Right of use assets category in the current year	490,361	544,539	587,829
Out of balance with Right of use assets category in the prior year	511,741	534,661	617,900

ROI IFRS REG

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

	Machinery €	Property €	Other €
Additions	47,636	76,437	76,766
Disposals	76,376	76,688	76,578
At 30 June 2025	246,597	294,079	306,368
Depreciation			
At 1 July 2023	(64,386)	(87,427)	(87,428)
Prior year adjustment	(98,428)	(65,388)	(76,387)
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Charge for year	(73,687)	(63,887)	(76,378)
Eliminated on disposal	(64,368)	(76,238)	(87,426)
At 30 June 2024	(300,869)	(292,940)	(327,619)
At 1 July 2024	(65,387)	(63,768)	(65,387)
Prior year adjustment	(65,376)	(76,386)	(65,368)
At 1 July 2024 (restated)	(130,763)	(140,154)	(130,755)
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Out of balance with Right of use assets category in the prior year	511,741	534,661	617,900

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Total €
Additions	200,839
Disposals	229,642
At 31 December 2024	<u>847,044</u>
Depreciation	
At 1 January 2023	(239,241)
Prior year adjustment	<u>(240,203)</u>
At 1 January 2023 (restated)	(479,444)
Charge for year	(213,952)
Eliminated on disposal	<u>(228,032)</u>
At 31 December 2023	<u>(921,428)</u>
At 1 January 2024	(194,542)
Prior year adjustment	<u>(207,130)</u>
At 1 January 2024 (restated)	(401,672)
Charge for the year	(206,779)
Eliminated on disposal	<u>(226,582)</u>
At 31 December 2024	<u>(835,033)</u>
Carrying amount	
At 31 December 2024	<u>1,682,077</u>
At 31 December 2023	<u>1,782,998</u>
Out of balance to Right of use assets category in the current year	1,622,729
Out of balance with Right of use assets category in the prior year	1,664,302

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

	Total €
Additions	200,839
Disposals	229,642
At 30 June 2025	847,044
Depreciation	
At 1 July 2023	(239,241)
Prior year adjustment	(240,203)
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Charge for the year	(206,779)
Eliminated on disposal	(226,582)
At 30 June 2025	(835,033)
Carrying amount	
At 30 June 2025	1,682,077
At 30 June 2024	1,782,998
Out of balance to Right of use assets category in the current year	1,622,729
Out of balance with Right of use assets category in the prior year	1,664,302

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

18 Investment properties

Group

(Fair value model)

	2024 €	2024 (Right of use) €	2023 €	2023 (Right of use) €
At 1 January	237	1,246	474	2,492
Additions	123	1,437	246	2,874
Acquired through business combinations	1,241	154	2,482	308
Classified as held for sale or in a disposal group classified as held for sale	4,575	1,725	9,150	3,450
Disposals	3,183	4,114	6,366	8,228
Transfers to and from inventories	1,963	826	3,926	1,652
Transfers to and from owner-occupied property	4,028	2,610	8,056	5,220
Fair value adjustments	693	2,392	1,386	4,784
Foreign exchange movements	23	1,723	46	3,446
Lease incentives given	2,388	3,111	4,776	6,222
At 31 December	18,454	19,338	36,908	38,676

(Cost model)

	2024 €	2024 (Right of use) €	2023 €	2023 (Right of use) €
Cost				
At 1 January	237	1,246	474	2,492
Additions	123	1,437	246	2,874
Acquired through business combinations	1,241	154	2,482	308
Classified as held for sale or in a disposal group classified as held for sale	4,575	1,725	9,150	3,450
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Foreign exchange movements	23	1,723	46	3,446
Lease incentives given	2,388	3,111	4,776	6,222
At 31 December	17,761	16,946	35,522	33,892

Depreciation

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

18 Investment properties

Group

(Fair value model)

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At 30 June	17,761	16,946	35,522	33,892

Depreciation

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2024 (Right of use) €	2023 €	2023 (Right of use) €
At 1 January	(1,129)	(1,641)	(2,258)	(3,282)
Depreciation charge	(713)	(157)	(1,426)	(314)
Eliminated on disposal	(1,754)	(1,802)	(3,508)	(3,604)
Transfers to and from inventories	(3,358)	(443)	(6,716)	(886)
Transfers to and from owner-occupied property	(291)	(615)	(582)	(1,230)
Impairment	(2,274)	(2,095)	(4,548)	(4,190)
Foreign exchange movements	(934)	(15)	(1,868)	(30)
At 31 December	(10,453)	(6,768)	(20,906)	(13,536)
Carrying amount				
At 31 December	28,214	23,714	56,428	47,428
Fair value at 31 December	-	-	-	-

The difference between the carrying value and historical cost of investment properties is €98,787 (2023 - €98,347).

Revaluation

The fair value of the company's 242341234 was revalued on 7 August 2021 by 8979987.

FFWFWFW

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €79,787 (2023 - €98,498). The revaluation surplus (gross of tax) amounted to €98,797 (2023 - €87,538).

FFWFWFW

FFWFWFW

FFWFWFW

During the year €3,452 (2023 - €32,346) was recognised in income in relation to rental income from investment properties. Direct operating expenses, including repairs and maintenance, arising from investment property that generated rental income amounted to €34,523 (2023 - €65,435). Direct operating expenses, including repairs and maintenance, arising from investment property that did not generate rental income amounted to €76,538 (2023 - €34,453). The cumulative change in fair value relating to the sale of investment property from amounted to €.

FFWFWFW

FFWFWFW

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

	2025 €	2025 (Right of use) €	2024 €	2024 (Right of use) €
At 1 July	(1,129)	(1,641)	(2,258)	(3,282)
Depreciation charge	(713)	(157)	(1,426)	(314)
Eliminated on disposal	(1,754)	(1,802)	(3,508)	(3,604)
Transfers to and from inventories	(3,358)	(443)	(6,716)	(886)
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Foreign exchange movements	(934)	(15)	(1,868)	(30)
At 30 June	(10,453)	(6,768)	(20,906)	(13,536)
Carrying amount				
At 30 June	28,214	23,714	56,428	47,428
Fair value at 30 June	-	-	-	-

The difference between the carrying value and historical cost of investment properties is €98,787 (2024 - €98,347).

Revaluation

The fair value of the company's 242341234 was revalued on 7 August 2021 by 8979987.

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FFWFWWF

FFWFWWF

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Company

(Fair value model)

	2024 €	2024 (Right of use) €	2023 €	2023 (Right of use) €
At 1 January	3,494	1,320	6,988	2,640
Additions	1,872	2,998	3,744	5,996
Acquired through business combinations	6,868	1,709	13,736	3,418
Classified as held for sale or in a disposal group classified as held for sale	1,208	1,790	2,416	3,580
Disposals	605	3,224	1,210	6,448
Transfers to and from inventories	7,169	773	14,338	1,546
Transfers to and from owner-occupied property	3,628	2,737	7,256	5,474
Fair value adjustments	4,249	4,768	8,498	9,536
Foreign exchange movements	2,368	5,569	4,736	11,138
Lease incentives given	380	4,838	760	9,676
At 31 December	31,841	29,726	63,682	59,452

(Cost model)

	2024 €	2024 (Right of use) €	2023 €	2023 (Right of use) €
Cost				
At 1 January	3,494	1,320	6,988	2,640
Additions	1,872	2,998	3,744	5,996
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Foreign exchange movements	2,368	5,569	4,736	11,138
Lease incentives given	380	4,838	760	9,676
At 31 December	27,592	24,958	55,184	49,916

Depreciation

ROI IFRS REG

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

Company

(Fair value model)

	2025 €	2025 (Right of use) €	2024 €	2024 (Right of use) €
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Lease incentives given	380	4,838	760	9,676
At 30 June	31,841	29,726	63,682	59,452

(Cost model)

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At 30 June	27,592	24,958	55,184	49,916

Depreciation

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024	2024 (Right of use)	2023	2023 (Right of use)
	€	€	€	€
At 1 January	(1,030)	(4,112)	(2,060)	(8,224)
Depreciation charge	(1,021)	(119)	(2,042)	(238)
Eliminated on disposal	(3,064)	(3,607)	(6,128)	(7,214)
Transfers to and from inventories	(186)	(879)	(372)	(1,758)
Transfers to and from owner-occupied property	(1,849)	(16)	(3,698)	(32)
Impairment	(1,513)	(8,096)	(3,026)	(16,192)
Foreign exchange movements	(4,779)	(3,171)	(9,558)	(6,342)
At 31 December	(13,442)	(20,000)	(26,884)	(40,000)
Carrying amount				
At 31 December	41,034	44,958	82,068	89,916
Fair value at 31 December	34,346	34,347	34,534	345,346

The difference between the carrying value and historical cost of investment properties is €87,348 (2023 - €75,387).

Revaluation

[Click here to enter data](#)

The fair value of the company's Sub note 6 was revalued on 13 August 2021 by 989889.

Sub note 6

Had this class of asset been measured on a historical cost basis, their carrying amount would have been €75,387 (2023 - €98,438). The revaluation surplus (gross of tax) amounted to €98,387 (2023 - €75,387).

Sub note 6

Sub note 6

Sub note 6

During the year €87,538 (2023 - €75,388) was recognised in income in relation to rental income from investment properties. Direct operating expenses, including repairs and maintenance, arising from investment property that generated rental income amounted to €34,546 (2023 - €34,346). Direct operating expenses, including repairs and maintenance, arising from investment property that did not generate rental income amounted to €34,546 (2023 - €34,546). The cumulative change in fair value relating to the sale of investment property from amounted to €23,423 (2023 - €345,643).

Sub note 6

Sub note 6

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

	2025 €	2025 (Right of use) €	2024 €	2024 (Right of use) €
At 1 July	(1,030)	(4,112)	(2,060)	(8,224)
Depreciation charge	(1,021)	(119)	(2,042)	(238)
Eliminated on disposal	(3,064)	(3,607)	(6,128)	(7,214)
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Foreign exchange movements	(4,779)	(3,171)	(9,558)	(6,342)
At 30 June	(13,442)	(20,000)	(26,884)	(40,000)
Carrying amount				
At 30 June	41,034	44,958	82,068	89,916
Fair value at 30 June	34,346	34,347	34,534	345,346

The difference between the carrying value and historical cost of investment properties is €87,348 (2024 - €75,387).

Revaluation

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Sub note 6

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ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

19 Intangible assets

Group

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets - externally acquired						
Cost or valuation						
At 1 January 2023	2,754	540	3,010	3,938	266	10,508
Revaluation	2,572	456	830	5,472	382	9,712
Additions	4,070	614	1,104	3,684	7,218	16,690
Acquired through business combinations	6,084	182	14,234	1,900	6,228	28,628
Classified as held for sale or in a disposal group classified as held for sale	1,298	2,100	5,066	914	4,462	13,840
Disposals	1,940	2,352	4,158	4,866	3,160	16,476
Foreign exchange movements	4,546	176	5,320	1,832	7,882	19,756
At 31 December 2023	23,264	6,420	33,722	22,606	29,598	115,610
At 1 January 2024	1,377	270	1,505	1,969	133	5,254
Revaluation	1,286	228	415	2,736	191	4,856
Additions	2,035	307	552	1,842	3,609	8,345
Acquired through business combinations	3,042	91	7,117	950	3,114	14,314
Classified as held for sale or in a disposal group classified as held for sale	649	1,050	2,533	457	2,231	6,920
Disposals	970	1,176	2,079	2,433	1,580	8,238

ROI IFRS REG

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

19 Intangible assets

Group

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Foreign exchange movements	4,546	176	5,320	1,832	7,882	19,756
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Disposals	970	1,176	2,079	2,433	1,580	8,238

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets - externally acquired						
Foreign exchange movements	2,273	88	2,660	916	3,941	9,878
At 31 December 2024	11,632	3,210	16,861	11,303	14,799	57,805
Amortisation						
At 1 January 2023	(1,606)	(5,662)	(1,660)	(1,890)	(1,678)	(12,496)
Amortisation charge	(2,668)	(692)	(1,034)	(27,338)	(5,798)	(37,530)
Amortisation eliminated on disposals	(4,062)	(2,536)	(306)	(4,760)	(4,904)	(16,568)
Impairment	(3,674)	(668)	(13,566)	(1,738)	(1,680)	(21,326)
Foreign exchange movements	(9,022)	(3,794)	(3,808)	(12,586)	(3,220)	(32,430)
At 31 December 2023	(21,032)	(13,352)	(20,374)	(48,312)	(17,280)	(120,350)
At 1 January 2024	(803)	(2,831)	(830)	(945)	(839)	(6,248)
Amortisation charge	(1,334)	(346)	(517)	(13,669)	(2,899)	(18,765)
Amortisation eliminated on disposals	(2,031)	(1,268)	(153)	(2,380)	(2,452)	(8,284)
Impairment	(1,837)	(334)	(6,783)	(869)	(840)	(10,663)
Foreign exchange movements	(4,511)	(1,897)	(1,904)	(6,293)	(1,610)	(16,215)
At 31 December 2024	(10,516)	(6,676)	(10,187)	(24,156)	(8,640)	(60,175)
Carrying amount						
At 31 December 2024	22,148	9,886	27,048	35,459	23,439	117,980
At 31 December 2023	44,296	19,772	54,096	70,918	46,878	235,960
At 1 January 2023	4,360	6,202	4,670	5,828	1,944	23,004

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

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets - externally acquired						
Foreign exchange movements	2,273	88	2,660	916	3,941	9,878
At 30 June 2025	11,632	3,210	16,861	11,303	14,799	57,805
Amortisation						
At 1 July 2023	(1,606)	(5,662)	(1,660)	(1,890)	(1,678)	(12,496)
Amortisation charge	(2,668)	(692)	(1,034)	(27,338)	(5,798)	(37,530)
Amortisation eliminated on disposals	(4,062)	(2,536)	(306)	(4,760)	(4,904)	(16,568)
Impairment	(3,674)	(668)	(13,566)	(1,738)	(1,680)	(21,326)
Foreign exchange movements	(9,022)	(3,794)	(3,808)	(12,586)	(3,220)	(32,430)
At 30 June 2024	(21,032)	(13,352)	(20,374)	(48,312)	(17,280)	(120,350)
At 1 July 2024	(803)	(2,831)	(830)	(945)	(839)	(6,248)
Amortisation charge	(1,334)	(346)	(517)	(13,669)	(2,899)	(18,765)
Amortisation eliminated on disposals	(2,031)	(1,268)	(153)	(2,380)	(2,452)	(8,284)
Impairment	(1,837)	(334)	(6,783)	(869)	(840)	(10,663)
Foreign exchange movements	(4,511)	(1,897)	(1,904)	(6,293)	(1,610)	(16,215)
At 30 June 2025	(10,516)	(6,676)	(10,187)	(24,156)	(8,640)	(60,175)
Carrying amount						
At 30 June 2025	22,148	9,886	27,048	35,459	23,439	117,980
At 30 June 2024	44,296	19,772	54,096	70,918	46,878	235,960
At 1 July 2023	4,360	6,202	4,670	5,828	1,944	23,004

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Trademarks, patents and licenses (internally generated) €	Contractual customer relationships cost (internally generated) €	Software development (internally generated) €	Other intangible assets (internally generated) €	Total €
Intangible assets - internally generated					
Cost or valuation					
At 1 January 2023	1,132	2,018	112	3,612	6,874
Revaluation	138	1,466	482	2,180	4,266
Additions	2,742	6,994	8,572	1,808	20,116
Acquired through business combinations	3,374	1,146	6,396	11,286	22,202
Classified as held for sale or in a disposal group classified as held for sale	5,508	3,350	868	632	10,358
Disposals	2,412	1,048	3,984	7,936	15,380
Foreign exchange movements	1,414	3,636	2,868	76	7,994
At 31 December 2023	16,720	19,658	23,282	27,530	87,190
At 1 January 2024	566	1,009	56	1,806	3,437
Revaluation	69	733	241	1,090	2,133
Additions	1,371	3,497	4,286	904	10,058
Acquired through business combinations	1,687	573	3,198	5,643	11,101
Classified as held for sale or in a disposal group classified as held for sale	2,754	1,675	434	316	5,179
Disposals	1,206	524	1,992	3,968	7,690
Foreign exchange movements	707	1,818	1,434	38	3,997
At 31 December 2024	8,360	9,829	11,641	13,765	43,595
Amortisation					

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

	Trademarks, patents and licenses (internally generated) €	Contractual customer relationships cost (internally generated) €	Software development (internally generated) €	Other intangible assets (internally generated) €	Total €
Intangible assets - internally generated					
Cost or valuation					
At 1 July 2023	1,132	2,018	112	3,612	6,874
Revaluation	138	1,466	482	2,180	4,266
Additions	2,742	6,994	8,572	1,808	20,116
Acquired through business combinations	3,374	1,146	6,396	11,286	22,202
Classified as held for sale or in a disposal group classified as held for sale	5,508	3,350	868	632	10,358
Disposals	2,412	1,048	3,984	7,936	15,380
Foreign exchange movements	1,414	3,636	2,868	76	7,994
At 30 June 2024	16,720	19,658	23,282	27,530	87,190
At 1 July 2024	566	1,009	56	1,806	3,437
Revaluation	69	733	241	1,090	2,133
Additions	1,371	3,497	4,286	904	10,058
Acquired through business combinations	1,687	573	3,198	5,643	11,101
Classified as held for sale or in a disposal group classified as held for sale	2,754	1,675	434	316	5,179
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Foreign exchange movements	707	1,818	1,434	38	3,997
At 30 June 2025	8,360	9,829	11,641	13,765	43,595
Amortisation					

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Trademarks, patents and licenses (internally generated) €	Contractual customer relationships cost (internally generated) €	Software development (internally generated) €	Other intangible assets (internally generated) €	Total €
Intangible assets - internally generated					
At 1 January 2023	(3,580)	(1,610)	(2,254)	(1,516)	(8,960)
Amortisation charge	(6,150)	(7,506)	(2,352)	(2,224)	(18,232)
Amortisation eliminated on disposals	(2,760)	(598)	(330)	(1,040)	(4,728)
Impairment	(746)	(8,954)	(442)	(2,324)	(12,466)
Foreign exchange movements	(260)	(2,440)	(3,746)	(1,392)	(7,838)
At 31 December 2023	(13,496)	(21,108)	(9,124)	(8,496)	(52,224)
At 1 January 2024	(1,790)	(805)	(1,127)	(758)	(4,480)
Amortisation charge	(3,075)	(3,753)	(1,176)	(1,112)	(9,116)
Amortisation eliminated on disposals	(1,380)	(299)	(165)	(520)	(2,364)
Impairment	(373)	(4,477)	(221)	(1,162)	(6,233)
Foreign exchange movements	(130)	(1,220)	(1,873)	(696)	(3,919)
At 31 December 2024	(6,748)	(10,554)	(4,562)	(4,248)	(26,112)
Carrying amount					
At 31 December 2024	15,108	20,383	16,203	18,013	69,707
At 31 December 2023	30,216	40,766	32,406	36,026	139,414
At 1 January 2023	4,712	3,628	2,366	5,128	15,834

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

	Trademarks, patents and licenses (internally generated) €	Contractual customer relationships cost (internally generated) €	Software development (internally generated) €	Other intangible assets (internally generated) €	Total €
Intangible assets - internally generated					
At 1 July 2023	(3,580)	(1,610)	(2,254)	(1,516)	(8,960)
Amortisation charge	(6,150)	(7,506)	(2,352)	(2,224)	(18,232)
Amortisation eliminated on disposals	(2,760)	(598)	(330)	(1,040)	(4,728)
Impairment	(746)	(8,954)	(442)	(2,324)	(12,466)
Foreign exchange movements	(260)	(2,440)	(3,746)	(1,392)	(7,838)
At 30 June 2024	(13,496)	(21,108)	(9,124)	(8,496)	(52,224)
At 1 July 2024	(1,790)	(805)	(1,127)	(758)	(4,480)
Amortisation charge	(3,075)	(3,753)	(1,176)	(1,112)	(9,116)
Amortisation eliminated on disposals	(1,380)	(299)	(165)	(520)	(2,364)
Impairment	(373)	(4,477)	(221)	(1,162)	(6,233)
Foreign exchange movements	(130)	(1,220)	(1,873)	(696)	(3,919)
At 30 June 2025	(6,748)	(10,554)	(4,562)	(4,248)	(26,112)
Carrying amount					
At 30 June 2025	15,108	20,383	16,203	18,013	69,707
At 30 June 2024	30,216	40,766	32,406	36,026	139,414
At 1 July 2023	4,712	3,628	2,366	5,128	15,834

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Cost or valuation						
At 1 January 2023	87,688	86,577	76,577	76,547	87,658	415,047
Revaluation recognised in other comprehensive income	65,798	87,698	76,878	98,768	87,687	416,829
Additions	76,376	76,346	74,587	76,587	86,537	390,433
Acquired through business combinations	76,587	76,878	76,587	87,767	76,587	394,406
Classified as held for sale or in a disposal group classified as held for sale	87,687	87,687	87,668	98,768	87,688	449,498
Disposals	87,688	75,378	76,897	76,868	79,768	396,599
Foreign exchange movements	98,438	65,387	63,588	87,438	87,487	402,338
At 31 December 2023	580,262	555,951	532,782	602,743	593,412	2,865,150
At 1 January 2024	67,427	87,878	87,688	46,576	76,987	366,556
Revaluation recognised in other comprehensive income	76,576	78,786	76,597	76,576	87,657	396,192
Additions	76,587	76,578	77,654	87,657	87,659	406,135
Acquired through business combinations	76,578	77,687	87,657	76,578	76,576	395,076
Classified as held for sale or in a disposal group classified as held for sale	87,657	87,657	76,556	76,568	87,666	416,104
Disposals	65,787	76,578	87,676	87,655	78,687	396,383
Foreign exchange movements	76,578	87,657	86,765	86,477	67,666	405,143
At 31 December 2024	527,190	572,821	580,593	538,087	562,898	2,781,589

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

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	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Cost or valuation						
At 1 July 2023	87,688	86,577	76,577	76,547	87,658	415,047
Revaluation recognised in other comprehensive income	65,798	87,698	76,878	98,768	87,687	416,829
Additions	76,376	76,346	74,587	76,587	86,537	390,433
Acquired through business combinations	76,587	76,878	76,587	87,767	76,587	394,406
Classified as held for sale or in a disposal group classified as held for sale	87,687	87,687	87,668	98,768	87,688	449,498
Disposals	87,688	75,378	76,897	76,868	79,768	396,599
Foreign exchange movements	98,438	65,387	63,588	87,438	87,487	402,338
At 30 June 2024	580,262	555,951	532,782	602,743	593,412	2,865,150
At 1 July 2024	67,427	87,878	87,688	46,576	76,987	366,556
Revaluation recognised in other comprehensive income	76,576	78,786	76,597	76,576	87,657	396,192
Additions	76,587	76,578	77,654	87,657	87,659	406,135
Acquired through business combinations	76,578	77,687	87,657	76,578	76,576	395,076
Classified as held for sale or in a disposal group classified as held for sale	87,657	87,657	76,556	76,568	87,666	416,104
Disposals	65,787	76,578	87,676	87,655	78,687	396,383
Foreign exchange movements	76,578	87,657	86,765	86,477	67,666	405,143
At 30 June 2025	527,190	572,821	580,593	538,087	562,898	2,781,589

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Amortisation						
At 1 January 2023	(87,347)	(98,438)	(87,876)	(98,768)	(97,766)	(470,195)
Charge for year	(75,638)	(87,766)	(98,788)	(87,698)	(98,768)	(448,658)
Eliminated on disposal	(64,378)	(65,368)	(76,438)	(64,276)	(87,467)	(357,927)
Impairment	(87,386)	(64,276)	(68,868)	(86,438)	(78,642)	(385,610)
Foreign exchange movements	(76,437)	(86,428)	(86,426)	(84,286)	(86,428)	(420,005)
At 31 December 2023	(391,186)	(402,276)	(418,396)	(421,466)	(449,071)	(2,082,395)
At 1 January 2024	(67,587)	(87,657)	(87,657)	(76,887)	(87,678)	(407,466)
Charge for year	(76,876)	(76,765)	(65,786)	(87,657)	(76,576)	(383,660)
Eliminated on disposal	(76,587)	(87,658)	(76,576)	(87,657)	(76,557)	(405,035)
Impairment	(76,876)	(76,576)	(67,698)	(87,676)	(76,576)	(385,402)
Foreign exchange movements	(76,578)	(76,578)	(75,798)	(76,578)	(78,897)	(384,429)
At 31 December 2024	(374,504)	(405,234)	(373,515)	(416,455)	(396,284)	(1,965,992)
Carrying amount						
At 31 December 2024	901,694	978,055	954,108	954,542	959,182	4,747,581
At 31 December 2023	971,448	958,227	951,178	1,024,209	1,042,483	4,947,545
At 1 January 2023	4,360	6,202	4,670	5,828	1,944	23,004
Out of balance to Intangible assets category in the current year	879,546	968,169	927,060	919,083	935,743	4,629,601

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

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Amortisation						
At 1 July 2023	(87,347)	(98,438)	(87,876)	(98,768)	(97,766)	(470,195)
Charge for year	(75,638)	(87,766)	(98,788)	(87,698)	(98,768)	(448,658)
Eliminated on disposal	(64,378)	(65,368)	(76,438)	(64,276)	(87,467)	(357,927)
Impairment	(87,386)	(64,276)	(68,868)	(86,438)	(78,642)	(385,610)
Foreign exchange movements	(76,437)	(86,428)	(86,426)	(84,286)	(86,428)	(420,005)
At 30 June 2024	(391,186)	(402,276)	(418,396)	(421,466)	(449,071)	(2,082,395)
At 1 July 2024	(67,587)	(87,657)	(87,657)	(76,887)	(87,678)	(407,466)
Charge for year	(76,876)	(76,765)	(65,786)	(87,657)	(76,576)	(383,660)
Eliminated on disposal	(76,587)	(87,658)	(76,576)	(87,657)	(76,557)	(405,035)
Impairment	(76,876)	(76,576)	(67,698)	(87,676)	(76,576)	(385,402)
Foreign exchange movements	(76,578)	(76,578)	(75,798)	(76,578)	(78,897)	(384,429)
At 30 June 2025	(374,504)	(405,234)	(373,515)	(416,455)	(396,284)	(1,965,992)
Carrying amount						
At 30 June 2025	901,694	978,055	954,108	954,542	959,182	4,747,581
At 30 June 2024	971,448	958,227	951,178	1,024,209	1,042,483	4,947,545
At 1 July 2023	4,360	6,202	4,670	5,828	1,944	23,004
Out of balance to Intangible assets category in the current year	879,546	968,169	927,060	919,083	935,743	4,629,601

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Out of balance to Intangible assets category in the prior year Click here to enter data	927,152	938,455	897,082	953,291	995,605	4,711,585
	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Cost or valuation						
At 1 January 2023	85,387	75,387	63,768	98,577	65,387	388,506
Revaluation recognised in other comprehensive income	98,378	65,387	23,247	56,387	98,367	341,766
Additions	65,388	87,436	65,368	65,376	53,747	337,315
Acquired through business combinations	98,436	45,276	87,468	54,276	87,427	372,883
Classified as held for sale or in a disposal group classified as held for sale	65,386	98,488	63,869	64,879	75,368	367,990
Disposals	65,387	65,387	65,389	65,389	65,389	326,941
Foreign exchange movements	65,387	98,357	64,897	65,389	64,689	358,719
At 31 December 2023	543,749	535,718	434,006	470,273	510,374	2,494,120
At 1 January 2024	65,387	87,677	98,765	93,746	54,276	399,851
Revaluation recognised in other comprehensive income	87,537	76,538	65,386	87,427	86,428	403,316
Additions	64,878	87,428	86,428	87,426	45,277	371,437
Acquired through business combinations	65,376	87,437	65,376	87,437	98,474	404,100

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

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Out of balance to Intangible assets category in the prior year	927,152	938,455	897,082	953,291	995,605	4,711,585
Click here to enter data						
	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Cost or valuation						
At 1 July 2023	85,387	75,387	63,768	98,577	65,387	388,506
Revaluation recognised in other comprehensive income	98,378	65,387	23,247	56,387	98,367	341,766
Additions	65,388	87,436	65,368	65,376	53,747	337,315
Acquired through business combinations	98,436	45,276	87,468	54,276	87,427	372,883
Classified as held for sale or in a disposal group classified as held for sale	65,386	98,488	63,869	64,879	75,368	367,990
Disposals	65,387	65,387	65,389	65,389	65,389	326,941
Foreign exchange movements	65,387	98,357	64,897	65,389	64,689	358,719
At 30 June 2024	543,749	535,718	434,006	470,273	510,374	2,494,120
At 1 July 2024	65,387	87,677	98,765	93,746	54,276	399,851
Revaluation recognised in other comprehensive income	87,537	76,538	65,386	87,427	86,428	403,316
Additions	64,878	87,428	86,428	87,426	45,277	371,437
Acquired through business combinations	65,376	87,437	65,376	87,437	98,474	404,100

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Classified as held for sale or in a disposal group classified as held for sale	65,388	76,387	76,438	98,387	65,386	381,986
Disposals	65,368	87,438	67,438	84,288	64,286	368,818
Foreign exchange movements	64,386	86,427	64,286	87,427	87,428	389,954
At 31 December 2024	478,320	589,332	524,117	626,138	501,555	2,719,462
Amortisation						
At 1 January 2023	(98,368)	(65,376)	(64,286)	(765,467)	(57,658)	(1,051,155)
Charge for year	(64,276)	(54,277)	(74,767)	(76,477)	(53,516)	(323,313)
Eliminated on disposal	(87,536)	(63,768)	(64,268)	(64,768)	(64,257)	(344,597)
Impairment	(87,246)	(65,376)	(83,688)	(64,588)	(64,252)	(365,150)
Foreign exchange movements	(65,376)	(87,426)	(64,287)	(64,286)	(87,426)	(368,801)
At 31 December 2023	(402,802)	(336,223)	(351,296)	(1,035,586)	(327,109)	(2,453,016)
At 1 January 2024	(67,438)	(86,742)	(86,428)	(86,428)	(84,287)	(411,323)
Charge for year	(86,438)	(87,428)	(64,768)	(64,387)	(87,428)	(390,449)
Eliminated on disposal	(9,847)	(87,429)	(87,427)	(42,379)	(42,686)	(269,768)
Impairment	(64,287)	(87,429)	(64,376)	(76,426)	(87,476)	(379,994)
Foreign exchange movements	(65,386)	(8,732)	(68,276)	(64,367)	(64,376)	(271,137)
At 31 December 2024	(293,396)	(357,760)	(371,275)	(333,987)	(366,253)	(1,722,671)
Carrying amount						
At 31 December 2024	771,716	947,092	895,392	960,125	867,808	4,442,133

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

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Classified as held for sale or in a disposal group classified as held for sale	65,388	76,387	76,438	98,387	65,386	381,986
Disposals	65,368	87,438	67,438	84,288	64,286	368,818
Foreign exchange movements	64,386	86,427	64,286	87,427	87,428	389,954
At 30 June 2025	478,320	589,332	524,117	626,138	501,555	2,719,462
Amortisation						
At 1 July 2023	(98,368)	(65,376)	(64,286)	(765,467)	(57,658)	(1,051,155)
Charge for year	(64,276)	(54,277)	(74,767)	(76,477)	(53,516)	(323,313)
Eliminated on disposal	(87,536)	(63,768)	(64,268)	(64,768)	(64,257)	(344,597)
Impairment	(87,246)	(65,376)	(83,688)	(64,588)	(64,252)	(365,150)
Foreign exchange movements	(65,376)	(87,426)	(64,287)	(64,286)	(87,426)	(368,801)
At 30 June 2024	(402,802)	(336,223)	(351,296)	(1,035,586)	(327,109)	(2,453,016)
At 1 July 2024	(67,438)	(86,742)	(86,428)	(86,428)	(84,287)	(411,323)
Charge for year	(86,438)	(87,428)	(64,768)	(64,387)	(87,428)	(390,449)
Eliminated on disposal	(9,847)	(87,429)	(87,427)	(42,379)	(42,686)	(269,768)
Impairment	(64,287)	(87,429)	(64,376)	(76,426)	(87,476)	(379,994)
Foreign exchange movements	(65,386)	(8,732)	(68,276)	(64,367)	(64,376)	(271,137)
At 30 June 2025	(293,396)	(357,760)	(371,275)	(333,987)	(366,253)	(1,722,671)
Carrying amount						
At 30 June 2025	771,716	947,092	895,392	960,125	867,808	4,442,133

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
At 31 December 2023	946,551	871,941	785,302	1,505,859	837,483	4,947,136
At 1 January 2023	4,360	6,202	4,670	5,828	1,944	23,004
Out of balance to Intangible assets category in the current year	749,568	937,206	868,344	924,666	844,369	4,324,153
Out of balance to Intangible assets category in the prior year	902,255	852,169	731,206	1,434,941	790,605	4,711,176

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

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
At 30 June 2024	946,551	871,941	785,302	1,505,859	837,483	4,947,136
At 1 July 2023	4,360	6,202	4,670	5,828	1,944	23,004
Out of balance to Intangible assets category in the current year	749,568	937,206	868,344	924,666	844,369	4,324,153
Out of balance to Intangible assets category in the prior year	902,255	852,169	731,206	1,434,941	790,605	4,711,176

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

29384298098

Restriction on title and pledged as security

76 with a carrying amount of €1,698 (2023 -€11,123) has the following restriction on title: 98698698.

The same asset (with a carrying amount of €689,698 (2023 - €6,986)) has been pledged as security for 98698.

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098

89u980p

ROI IFRS REG

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

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89u980p

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Individually material intangible assets

[Click here to enter data](#)

9787

The carrying amount of this asset is €79,889 (2023 - €23,456) and the remaining amortisation period is 98734 (2023 - 98734).

Intangible assets acquired by way of Government grant

[Click here to enter data](#)

098098

The fair value of this asset initially recognised was €23,426 and its carrying amount is €34,534 (2023 -€23,426). This is measured after recognition under the revaluation model.

Contractual commitments to acquire intangible assets

[Click here to enter data](#)

The contractual commitment to acquire 12313 is €45,234 (2023 - €65,368).

Intangible assets carried at revalued amounts

[Click here to enter data](#)

The fair value of the company's 9080989 was revalued on 1 August 2021 by 90o9808.

90890

The carrying amount of the revalued asset is €56,456 (2023 - €908,908). Had this class of asset been measured on a historical cost basis, the carrying amount would have been €34,537 (2023 - €345,456).

The revaluation surplus (gross of tax) recognised in profit and loss amounted to €90,890 (2023 - €54,567).

The revaluation surplus (gross of tax) recognised in other comprehensive income amounted to €90,890 (2023 - €34,534).

890fgh

Intangible assets held under finance leases

[Click here to enter data](#)

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

987

The gross value of this asset is €897,879 (2023 - €89,789). Accumulated amortisation is €7,879 (2023 - €6,544) and it has a net carrying value of €98,789 (2023 - €34,347).

Intangible assets with indefinite useful economic lives

[Click here to enter data](#)

98098089 with a carrying amount of €89,908 (2023 - €98,098) has an indefinite useful economic life. 098.

Impairment

[Click here to enter data](#)

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trading as Ireland International Financial Reporting Standards

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

Individually material intangible assets

[Click here to enter data](#)

9787

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Impairment

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

8

8990

898009

8908. The discount rate used in the calculation of value in use as recoverable amount is 80098 (2023 - 98098).

90880

98098

The amount of impairment loss included in profit and loss is €34,346 (2023 - €34,537).

The amount of impairment loss included in other comprehensive income is €34,543 (2023 - €34,367).

The amount of reversal of impairment recognised in profit and loss is €345,345 (2023 - €90,809).

The amount of reversal of impairment recognised in other comprehensive income is €34,534 (2023 - €34,537).

908098 the amount of compensation included in profit or loss is €234,908 (2023 - €43,456).

90898

890

0808

Sub note 6

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

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8990

898009

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90898

890

0808

Sub note 6

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Company

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets externally acquired						
Cost or valuation						
At 1 January 2023	1,894	5,034	2,838	18,274	4,324	32,364
Revaluation	23,578	9,346	1,728	13,942	6,732	55,326
Additions	3,310	3,102	2,124	3,162	584	12,282
Acquired through business combinations	11,992	4,648	288	226	4,154	21,308
Classified as held for sale or in a disposal group classified as held for sale	31,152	2,170	1,540	1,898	6,516	43,276
Disposals	2,208	3,740	2,614	10,512	12,128	31,202
Foreign exchange movements	1,588	15,098	2,368	24,480	92	43,626
At 31 December 2023	75,722	43,138	13,500	72,494	34,530	239,384
At 1 January 2024	947	2,517	1,419	9,137	2,162	16,182
Revaluation	11,789	4,673	864	6,971	3,366	27,663
Additions	1,655	1,551	1,062	1,581	292	6,141
Acquired through business combinations	5,996	2,324	144	113	2,077	10,654
Classified as held for sale or in a disposal group classified as held for sale	15,576	1,085	770	949	3,258	21,638
Disposals	1,104	1,870	1,307	5,256	6,064	15,601
Foreign exchange movements	794	7,549	1,184	12,240	46	21,813
At 31 December 2024	37,861	21,569	6,750	36,247	17,265	119,692

ROI IFRS REG

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

Company

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets externally acquired						
Cost or valuation						
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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets externally acquired						
Amortisation						
At 1 January 2023	(37,612)	(6,352)	(4,636)	(1,518)	(14,898)	(65,016)
Amortisation charge	(708)	(2,038)	(1,748)	(17,270)	(3,218)	(24,982)
Amortisation eliminated on disposals	(5,802)	(1,594)	(3,028)	(10,870)	(3,840)	(25,134)
Impairment	(12,394)	(10,358)	(106)	(244)	(10,850)	(33,952)
Foreign exchange movements	(12,840)	(2,244)	(4,652)	(6,078)	(11,902)	(37,716)
At 31 December 2023	(69,356)	(22,586)	(14,170)	(35,980)	(44,708)	(186,800)
At 1 January 2024	(18,806)	(3,176)	(2,318)	(759)	(7,449)	(32,508)
Amortisation charge	(354)	(1,019)	(874)	(8,635)	(1,609)	(12,491)
Amortisation eliminated on disposals	(2,901)	(797)	(1,514)	(5,435)	(1,920)	(12,567)
Impairment	(6,197)	(5,179)	(53)	(122)	(5,425)	(16,976)
Foreign exchange movements	(6,420)	(1,122)	(2,326)	(3,039)	(5,951)	(18,858)
At 31 December 2024	(34,678)	(11,293)	(7,085)	(17,990)	(22,354)	(93,400)
Carrying amount						
At 31 December 2024	72,539	32,862	13,835	54,237	39,619	213,092
At 31 December 2023	145,078	65,724	27,670	108,474	79,238	426,184
At 1 January 2023	39,506	11,386	7,474	19,792	19,222	97,380

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

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets externally acquired						
Amortisation						
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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Trademarks, patents and licenses (internally generated) €	Contractual customer relationships cost (internally generated) €	Software development (internally generated) €	Other intangible assets (internally generated) €	Total €
Intangible assets internally generated					
Cost or valuation					
At 1 January 2023	14,040	14,238	13,462	130	41,870
Revaluation	3,810	4,082	552	1,750	10,194
Additions	194	4,802	1,358	2,506	8,860
Acquired through business combinations	612	132	6,176	11,138	18,058
Classified as held for sale or in a disposal group classified as held for sale	3,518	5,328	4,316	1,344	14,506
Disposals	1,938	4,554	5,802	1,190	13,484
Foreign exchange movements	182	5,772	9,808	25,016	40,778
At 31 December 2023	24,294	38,908	41,474	43,074	147,750
At 1 January 2024	7,020	7,119	6,731	65	20,935
Revaluation	1,905	2,041	276	875	5,097
Additions	97	2,401	679	1,253	4,430
Acquired through business combinations	306	66	3,088	5,569	9,029
Classified as held for sale or in a disposal group classified as held for sale	1,759	2,664	2,158	672	7,253
Disposals	969	2,277	2,901	595	6,742
Foreign exchange movements	91	2,886	4,904	12,508	20,389
At 31 December 2024	12,147	19,454	20,737	21,537	73,875
Amortisation					

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

	Trademarks, patents and licenses (internally generated) €	Contractual customer relationships cost (internally generated) €	Software development (internally generated) €	Other intangible assets (internally generated) €	Total €
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Disposals	1,938	4,554	5,802	1,190	13,484
Foreign exchange movements	182	5,772	9,808	25,016	40,778
At 30 June 2024	24,294	38,908	41,474	43,074	147,750
At 1 July 2024	7,020	7,119	6,731	65	20,935
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Amortisation					

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Trademarks, patents and licenses (internally generated) €	Contractual customer relationships cost (internally generated) €	Software development (internally generated) €	Other intangible assets (internally generated) €	Total €
Intangible assets internally generated					
At 1 January 2023	(11,854)	(24,430)	(8,248)	(2,718)	(47,250)
Amortisation charge	(3,128)	(1,346)	(6,354)	(190)	(11,018)
Amortisation eliminated on disposals	(186)	(21,738)	(1,268)	(1,940)	(25,132)
Impairment	(13,396)	(8,486)	(2,442)	(124)	(24,448)
Foreign exchange movements	(872)	(4,726)	(506)	(13,226)	(19,330)
At 31 December 2023	(29,436)	(60,726)	(18,818)	(18,198)	(127,178)
At 1 January 2024	(5,927)	(12,215)	(4,124)	(1,359)	(23,625)
Amortisation charge	(1,564)	(673)	(3,177)	(95)	(5,509)
Amortisation eliminated on disposals	(93)	(10,869)	(634)	(970)	(12,566)
Impairment	(6,698)	(4,243)	(1,221)	(62)	(12,224)
Foreign exchange movements	(436)	(2,363)	(253)	(6,613)	(9,665)
At 31 December 2024	(14,718)	(30,363)	(9,409)	(9,099)	(63,589)
Carrying amount					
At 31 December 2024	26,865	49,817	30,146	30,636	137,464
At 31 December 2023	53,730	99,634	60,292	61,272	274,928
At 1 January 2023	25,894	38,668	21,710	2,848	89,120

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

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets externally acquired						
Cost or valuation						
At 1 January 2023	65,386	76,436	76,877	76,876	57,787	353,362
Revaluation	65,376	87,537	65,387	87,367	65,368	371,035
Additions	65,368	76,438	87,428	64,276	87,428	380,938
Acquired through business combinations	64,268	65,387	34,289	42,786	42,387	249,117
Classified as held for sale or in a disposal group classified as held for sale	76,538	54,276	42,325	34,624	87,482	295,245
Disposals	65,387	65,378	65,387	54,278	98,437	348,867
Foreign exchange movements	65,368	72,468	98,423	42,368	54,276	332,903
At 31 December 2023	467,691	497,920	470,116	402,575	493,165	2,331,467
At 1 January 2024	87,358	53,687	65,388	85,368	87,536	379,337
Revaluation	65,386	78,638	76,688	65,786	56,766	343,264
Additions	76,437	65,767	76,576	46,875	35,466	301,121
Acquired through business combinations	87,347	42,577	76,428	87,426	53,276	347,054
Classified as held for sale or in a disposal group classified as held for sale	98,437	65,387	76,438	54,768	94,287	389,317
Disposals	65,389	76,438	64,287	98,426	87,487	392,027
Foreign exchange movements	65,386	87,646	98,427	75,387	65,387	392,233
At 31 December 2024	545,740	470,140	534,232	514,036	480,205	2,544,353

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

[Click here to enter data](#)

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets externally acquired						
Cost or valuation						
At 1 July 2023	65,386	76,436	76,877	76,876	57,787	353,362
Revaluation	65,376	87,537	65,387	87,367	65,368	371,035
Additions	65,368	76,438	87,428	64,276	87,428	380,938
Acquired through business combinations	64,268	65,387	34,289	42,786	42,387	249,117
Classified as held for sale or in a disposal group classified as held for sale	76,538	54,276	42,325	34,624	87,482	295,245
Disposals	65,387	65,378	65,387	54,278	98,437	348,867
Foreign exchange movements	65,368	72,468	98,423	42,368	54,276	332,903
At 30 June 2024	467,691	497,920	470,116	402,575	493,165	2,331,467
At 1 July 2024	87,358	53,687	65,388	85,368	87,536	379,337
Revaluation	65,386	78,638	76,688	65,786	56,766	343,264
Additions	76,437	65,767	76,576	46,875	35,466	301,121
Acquired through business combinations	87,347	42,577	76,428	87,426	53,276	347,054
Classified as held for sale or in a disposal group classified as held for sale	98,437	65,387	76,438	54,768	94,287	389,317
Disposals	65,389	76,438	64,287	98,426	87,487	392,027
Foreign exchange movements	65,386	87,646	98,427	75,387	65,387	392,233
At 30 June 2025	545,740	470,140	534,232	514,036	480,205	2,544,353

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets externally acquired						
Amortisation						
At 1 January 2023	(98,427)	(65,367)	(65,389)	(65,365)	(98,438)	(392,986)
Charge for year	(42,746)	(76,378)	(42,768)	(42,786)	(67,427)	(272,105)
Eliminated on disposal	(87,354)	(64,375)	(87,423)	(98,437)	(65,358)	(402,947)
Impairment	(76,346)	(98,437)	(74,368)	(76,438)	(64,356)	(389,945)
Foreign exchange movements	(65,357)	(76,438)	(87,437)	(87,642)	(65,378)	(382,252)
At 31 December 2023	(370,230)	(380,995)	(357,385)	(370,668)	(360,957)	(1,840,235)
At 1 January 2024	(65,387)	(76,538)	(87,537)	(94,286)	(65,389)	(389,137)
Charge for year	(75,386)	(98,426)	(65,387)	(98,426)	(65,387)	(403,012)
Eliminated on disposal	(75,387)	(54,276)	(76,537)	(87,427)	(64,278)	(357,905)
Impairment	(87,538)	(65,387)	(65,388)	(68,427)	(97,537)	(384,277)
Foreign exchange movements	(65,389)	(76,538)	(98,437)	(65,368)	(65,376)	(371,108)
At 31 December 2024	(369,087)	(371,165)	(393,286)	(413,934)	(357,967)	(1,905,439)
Carrying amount						
At 31 December 2024	914,827	841,305	927,518	927,970	838,172	4,449,792
At 31 December 2023	837,921	878,915	827,501	773,243	854,122	4,171,702
At 1 January 2023	39,506	11,386	7,474	19,792	19,222	97,380
Out of balance to Intangible assets category in the current year	842,288	808,443	913,683	873,733	798,553	4,236,700

ROI IFRS REG

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

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets externally acquired						
Amortisation						
At 1 July 2023	(98,427)	(65,367)	(65,389)	(65,365)	(98,438)	(392,986)
Charge for year	(42,746)	(76,378)	(42,768)	(42,786)	(67,427)	(272,105)
Eliminated on disposal	(87,354)	(64,375)	(87,423)	(98,437)	(65,358)	(402,947)
Impairment	(76,346)	(98,437)	(74,368)	(76,438)	(64,356)	(389,945)
Foreign exchange movements	(65,357)	(76,438)	(87,437)	(87,642)	(65,378)	(382,252)
At 30 June 2024	(370,230)	(380,995)	(357,385)	(370,668)	(360,957)	(1,840,235)
At 1 July 2024	(65,387)	(76,538)	(87,537)	(94,286)	(65,389)	(389,137)
Charge for year	(75,386)	(98,426)	(65,387)	(98,426)	(65,387)	(403,012)
Eliminated on disposal	(75,387)	(54,276)	(76,537)	(87,427)	(64,278)	(357,905)
Impairment	(87,538)	(65,387)	(65,388)	(68,427)	(97,537)	(384,277)
Foreign exchange movements	(65,389)	(76,538)	(98,437)	(65,368)	(65,376)	(371,108)
At 30 June 2025	(369,087)	(371,165)	(393,286)	(413,934)	(357,967)	(1,905,439)
Carrying amount						
At 30 June 2025	914,827	841,305	927,518	927,970	838,172	4,449,792
At 30 June 2024	837,921	878,915	827,501	773,243	854,122	4,171,702
At 1 July 2023	39,506	11,386	7,474	19,792	19,222	97,380
Out of balance to Intangible assets category in the current year	842,288	808,443	913,683	873,733	798,553	4,236,700

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets externally acquired						
Out of balance to Intangible assets category in the prior year	692,843	813,191	799,831	664,769	774,884	3,745,518
Click here to enter data						
	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets internally generated						
Cost or valuation						
At 1 January 2023	76,538	65,388	64,378	76,538	87,386	370,228
Revaluation	87,364	76,477	64,367	54,276	87,538	370,022
Additions	65,376	65,386	54,276	98,477	65,378	348,893
Acquired through business combinations	65,388	63,655	65,376	76,538	67,538	338,495
Classified as held for sale or in a disposal group classified as held for sale	98,437	76,389	63,868	63,768	87,237	389,699
Disposals	76,486	63,468	65,387	87,378	62,768	355,487
Foreign exchange movements	86,452	76,286	76,378	65,376	87,348	391,840
At 31 December 2023	556,041	487,049	454,030	522,351	545,193	2,564,664
At 1 January 2024	76,388	87,538	87,387	98,743	85,389	435,445
Revaluation	76,358	87,638	76,388	38,754	87,538	366,676
Additions	65,388	76,537	87,537	64,365	87,436	381,263
Acquired through business combinations	98,437	65,387	76,428	54,768	54,276	349,296

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets externally acquired						
Out of balance to Intangible assets category in the prior year	692,843	813,191	799,831	664,769	774,884	3,745,518
Click here to enter data						
	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets internally generated						
Cost or valuation						
At 1 July 2023	76,538	65,388	64,378	76,538	87,386	370,228
Revaluation	87,364	76,477	64,367	54,276	87,538	370,022
Additions	65,376	65,386	54,276	98,477	65,378	348,893
Acquired through business combinations	65,388	63,655	65,376	76,538	67,538	338,495
Classified as held for sale or in a disposal group classified as held for sale	98,437	76,389	63,868	63,768	87,237	389,699
Disposals	76,486	63,468	65,387	87,378	62,768	355,487
Foreign exchange movements	86,452	76,286	76,378	65,376	87,348	391,840
At 30 June 2024	556,041	487,049	454,030	522,351	545,193	2,564,664
At 1 July 2024	76,388	87,538	87,387	98,743	85,389	435,445
Revaluation	76,358	87,638	76,388	38,754	87,538	366,676
Additions	65,388	76,537	87,537	64,365	87,436	381,263
Acquired through business combinations	98,437	65,387	76,428	54,768	54,276	349,296

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets internally generated						
Classified as held for sale or in a disposal group classified as held for sale	65,368	76,538	65,378	76,388	65,358	349,030
Disposals	75,387	63,289	76,438	65,387	98,476	378,977
Foreign exchange movements	76,389	65,438	67,378	98,437	76,487	384,129
At 31 December 2024	533,715	522,365	536,934	496,842	554,960	2,644,816
Amortisation						
At 1 January 2023	(65,328)	(63,877)	(76,389)	(54,275)	(34,832)	(294,701)
Charge for year	(65,368)	(64,357)	(98,387)	(34,378)	(54,276)	(316,766)
Eliminated on disposal	(65,378)	(23,422)	(54,276)	(43,232)	(54,267)	(240,575)
Impairment	(87,378)	(54,276)	(76,437)	(64,276)	(65,762)	(348,129)
Foreign exchange movements	(65,376)	(54,276)	(75,386)	(65,367)	(63,576)	(323,981)
At 31 December 2023	(348,828)	(260,208)	(380,875)	(261,528)	(272,713)	(1,524,152)
At 1 January 2024	(53,687)	(53,678)	(43,722)	(54,376)	(45,376)	(250,839)
Charge for year	(87,539)	(65,388)	(65,376)	(43,233)	(54,266)	(315,802)
Eliminated on disposal	(54,376)	(54,276)	(23,465)	(74,267)	(54,276)	(260,660)
Impairment	(65,368)	(65,376)	(87,437)	(45,678)	(76,428)	(340,287)
Foreign exchange movements	(65,388)	(65,376)	(87,426)	(45,278)	(65,368)	(328,836)
At 31 December 2024	(326,358)	(304,094)	(307,426)	(262,832)	(295,714)	(1,496,424)
Carrying amount						
At 31 December 2024	860,073	826,459	844,360	759,674	850,674	4,141,240

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

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets internally generated						
Classified as held for sale or in a disposal group classified as held for sale	65,368	76,538	65,378	76,388	65,358	349,030
Disposals	75,387	63,289	76,438	65,387	98,476	378,977
Foreign exchange movements	76,389	65,438	67,378	98,437	76,487	384,129
At 30 June 2025	533,715	522,365	536,934	496,842	554,960	2,644,816
Amortisation						
At 1 July 2023	(65,328)	(63,877)	(76,389)	(54,275)	(34,832)	(294,701)
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Impairment	(87,378)	(54,276)	(76,437)	(64,276)	(65,762)	(348,129)
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Foreign exchange movements	(65,388)	(65,376)	(87,426)	(45,278)	(65,368)	(328,836)
At 30 June 2025	(326,358)	(304,094)	(307,426)	(262,832)	(295,714)	(1,496,424)
Carrying amount						
At 30 June 2025	860,073	826,459	844,360	759,674	850,674	4,141,240

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets internally generated						
At 31 December 2023	904,869	747,257	834,905	783,879	817,906	4,088,816
At 1 January 2023	39,506	11,386	7,474	19,792	19,222	97,380
Out of balance to Intangible assets category in the current year	787,534	793,597	830,525	705,437	811,055	3,928,148
Out of balance to Intangible assets category in the prior year	759,791	681,533	807,235	675,405	738,668	3,662,632

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

	Goodwill €	Trademarks, patents and licenses €	Contractual customer relationships €	Software development costs €	Other intangible assets €	Total €
Intangible assets internally generated						
At 30 June 2024	904,869	747,257	834,905	783,879	817,906	4,088,816
At 1 July 2023	39,506	11,386	7,474	19,792	19,222	97,380
Out of balance to Intangible assets category in the current year	787,534	793,597	830,525	705,437	811,055	3,928,148
Out of balance to Intangible assets category in the prior year	759,791	681,533	807,235	675,405	738,668	3,662,632

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Sub note 6

Restriction on title and pledged as security

Sub note 6 with a carrying amount of €89,668 (2023 - €654,654) has the following restriction on title:
Sub note 6.

The same asset (with a carrying amount of €98,787 (2023 - €897,987)) has been pledged as security for Sub note 6.

Sub note 6

Sub note 6

Sub note 6

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

Sub note 6

Restriction on title and pledged as security

Sub note 6 with a carrying amount of €89,668 (2024 - €654,654) has the following restriction on title:
Sub note 6.

The same asset (with a carrying amount of €98,787 (2024 - €897,987)) has been pledged as security for Sub note 6.

Sub note 6

Sub note 6

Sub note 6

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Individually material intangible assets

[Click here to enter data](#)

Sub note 6

The carrying amount of this asset is €243,234 (2023 - €98,798) and the remaining amortisation period is 98787 (2023 - 987987).

Intangible assets acquired by way of Government grant

[Click here to enter data](#)

Sub note 6

The fair value of this asset initially recognised was €42,424 and its carrying amount is €9,898 (2023 - €9,898). This is measured after recognition under the revaluation model.

Contractual commitments to acquire intangible assets

[Click here to enter data](#)

The contractual commitment to acquire Sub note 6 is €12,312 (2023 - €98,778).

Intangible assets carried at revalued amounts

[Click here to enter data](#)

The fair value of the company's Sub note 6 was revalued on 2 September 2021 by 98989.

Sub note 6

The carrying amount of the revalued asset is €98,899 (2023 - €9,898). Had this class of asset been measured on a historical cost basis, the carrying amount would have been €9,898 (2023 - €9,898).

The revaluation surplus (gross of tax) recognised in profit and loss amounted to €9,898 (2023 - €9,898).

The revaluation surplus (gross of tax) recognised in other comprehensive income amounted to €9,898 (2023 - €9,898).

Sub note 6

Intangible assets held under finance leases

[Click here to enter data](#)

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

Sub note 6

The gross value of this asset is €123,123 (2023 - €786,768). Accumulated amortisation is €87,676 (2023 - €87,676) and it has a net carrying value of €786,876 (2023 - €78,668).

Intangible assets with indefinite useful economic lives

[Click here to enter data](#)

Sub note 6 with a carrying amount of €23,423 (2023 - €897,987) has an indefinite useful economic life.

Sub note 6.

Impairment

[Click here to enter data](#)

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trading as Ireland International Financial Reporting Standards

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

Individually material intangible assets

[Click here to enter data](#)

Sub note 6

The carrying amount of this asset is €243,234 (2024 - €98,798) and the remaining amortisation period is 98787 (2024 - 987987).

Intangible assets acquired by way of Government grant

[Click here to enter data](#)

Sub note 6

The fair value of this asset initially recognised was €42,424 and its carrying amount is €9,898 (2024 - €9,898). This is measured after recognition under the revaluation model.

Contractual commitments to acquire intangible assets

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[Click here to enter data](#)

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The carrying amount of the revalued asset is €98,899 (2024 - €9,898). Had this class of asset been measured on a historical cost basis, the carrying amount would have been €9,898 (2024 - €9,898).

The revaluation surplus (gross of tax) recognised in profit and loss amounted to €9,898 (2024 - €9,898).

The revaluation surplus (gross of tax) recognised in other comprehensive income amounted to €9,898 (2024 - €9,898).

Sub note 6

Intangible assets held under finance leases

[Click here to enter data](#)

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

Sub note 6

The gross value of this asset is €123,123 (2024 - €786,768). Accumulated amortisation is €87,676 (2024 - €87,676) and it has a net carrying value of €786,876 (2024 - €78,668).

Intangible assets with indefinite useful economic lives

[Click here to enter data](#)

Sub note 6 with a carrying amount of €23,423 (2024 - €897,987) has an indefinite useful economic life.

Sub note 6.

Impairment

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Sub note 6

Sub note 6

Sub note 6

Sub note 6. The discount rate used in the calculation of value in use as recoverable amount is 9898 (2023 - 9889).

Sub note 6

Sub note 6

The amount of impairment loss included in profit and loss is €76,765 (2023 - €988).

The amount of impairment loss included in other comprehensive income is €9,898 (2023 - €9,898).

The amount of reversal of impairment recognised in profit and loss is €989,889 (2023 - €9,898).

The amount of reversal of impairment recognised in other comprehensive income is €9,898 (2023 - €9,898).

Sub note 6 the amount of compensation included in profit or loss is €98,989 (2023 - €98,989).

Sub note 6

Sub note 6

Sub note 6

Sub note 6

20 Investments

Group subsidiaries

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 in which it holds more than 20%.

Details of the group subsidiaries as at 31 December 2024 are as follows:

[Click here to enter data](#)

Name of subsidiary	Principal activity	Country of incorporation and principal place of business	Proportion of ownership interest and voting rights held	
			2024	2023
09809	98034	09998	1234%	/ 8909809%
		09980	1908%	/ 1908%

Details of the subsidiaries as at 31 December 2024 are as follows:

[Click here to enter data](#)

Name of subsidiary	Principal activity	Registered office	Proportion of ownership interest and voting rights held	
			2024	2023
234	12341	1234	1234%	/ 2134%
		1234	123412%	34123%

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

Sub note 6

Sub note 6

Sub note 6

Sub note 6. The discount rate used in the calculation of value in use as recoverable amount is 9898 (2024 - 9889).

Sub note 6

Sub note 6

The amount of impairment loss included in profit and loss is €76,765 (2024 - €988).

The amount of impairment loss included in other comprehensive income is €9,898 (2024 - €9,898).

The amount of reversal of impairment recognised in profit and loss is €989,889 (2024 - €9,898).

The amount of reversal of impairment recognised in other comprehensive income is €9,898 (2024 - €9,898).

Sub note 6 the amount of compensation included in profit or loss is €98,989 (2024 - €98,989).

Sub note 6

Sub note 6

Sub note 6

Sub note 6

20 Investments

Group subsidiaries

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 in which it holds more than 20%.

Details of the group subsidiaries as at 30 June 2025 are as follows:

[Click here to enter data](#)

Name of subsidiary	Principal activity	Country of incorporation and principal place of business	Proportion of ownership interest and voting rights held	
			2025	2024
09809	98034	09998	1234%	/ 8909809%
		09980	1908%	/ 1908%

Details of the subsidiaries as at 30 June 2025 are as follows:

[Click here to enter data](#)

Name of subsidiary	Principal activity	Registered office	Proportion of ownership interest and voting rights held	
			2025	2024
234	12341	1234	1234%	/ 2134%
		1234	123412%	34123%

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The table below shows the change in ownership interest where this has not resulted in a loss of control:

[Click here to enter data](#)

Name of subsidiary	Ownership interest acquired / (disposed) of in the year	Ownership interest retained
--------------------	--	--------------------------------

Composition of the group

[Click here to enter data](#)

Details of the composition of the group as at 31 December 2024 are as follows:

Principal activity	Country of incorporation	Number of wholly-owned subsidiaries	
		2024	2023
23452	345234	5,234	52,345
		5,234	52,345

[Click here to enter data](#)

Principal activity	Country of incorporation	Number of non-wholly owned subsidiaries	
		2024	2023
123	41234	1,234	1,234
		1,234	1,234

[Click here to enter data](#)

09809

887987987987

The financial period end for 09809 is 14 August 2021.

Change in continuing ownership interest

During the year, the company acquired a further 89,798,797% interest in 09809, which increased the continuing interest to 1,234%. Consequently, the entity no longer has control of 09809. The disposal resulted in a gain of €9,987, which was recognised in 897789. Of this total gain, €54,342 is attributable to recognising the retained investment at its fair value.

Significant restrictions

87979 The carrying amount of the assets and liabilities in the consolidated financial statements to which this applies total £342,332.

Support to a consolidated structured entity

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

The table below shows the change in ownership interest where this has not resulted in a loss of control:

[Click here to enter data](#)

Name of subsidiary	Ownership interest acquired / (disposed) of in the year	Ownership interest retained
--------------------	--	--------------------------------

Composition of the group

[Click here to enter data](#)

Details of the composition of the group as at 30 June 2025 are as follows:

Principal activity	Country of incorporation	Number of wholly-owned subsidiaries	
		2025	2024
23452	345234	5,234	52,345
		5,234	52,345

[Click here to enter data](#)

Principal activity	Country of incorporation	Number of non-wholly owned subsidiaries	
		2025	2024
123	41234	1,234	1,234
		1,234	1,234

[Click here to enter data](#)

09809

887987987987

The financial period end for 09809 is 14 August 2021.

Change in continuing ownership interest

During the year, the group acquired a further 89,798,797% interest in 09809, which increased the continuing interest to 1,234%. Consequently, the entity no longer has control of 09809. The disposal resulted in a gain of €9,987, which was recognised in 897789. Of this total gain, €54,342 is attributable to recognising the retained investment at its fair value.

Significant restrictions

87979 The carrying amount of the assets and liabilities in the consolidated financial statements to which this applies total £342,332.

Support to a consolidated structured entity

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The terms of the contractual obligation to provide support to a consolidated structured entity is as follows;

89789789798

7987978

[Click here to enter data](#)

234

The financial period end for 234 is 25 August.

12

123

Change in continuing ownership interest

During the year, the company acquired a further 42,134% interest in 234, which increased the continuing interest to 1,234%. Consequently, the entity no longer has control of 234. The disposal resulted in a gain of €2, which was recognised in 234. Of this total gain, €1,234 is attributable to recognising the retained investment at its fair value.

Significant restrictions

2341 The carrying amount of the assets and liabilities in the financial statements to which this applies total £2,341,234.

Support to a consolidated structured entity

The terms of the contractual obligation to provide support to a consolidated structured entity is as follows;

1234125354

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

The terms of the contractual obligation to provide support to a consolidated structured entity is as follows;
89789789798
7987978

[Click here to enter data](#)

234

The financial period end for 234 is 25 August.
12
123

Change in continuing ownership interest

During the year, the group acquired a further 42,134% interest in 234, which increased the continuing interest to 1,234%. Consequently, the entity no longer has control of 234. The disposal resulted in a gain of €2, which was recognised in 234. Of this total gain, €1,234 is attributable to recognising the retained investment at its fair value.

Significant restrictions

2341 The carrying amount of the assets and liabilities in the financial statements to which this applies total £2,341,234.

Support to a consolidated structured entity

The terms of the contractual obligation to provide support to a consolidated structured entity is as follows;
1234125354

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

Non-wholly owned subsidiaries that have material non-controlling interests

[Click here to enter data](#)

Details of the group's non-wholly owned subsidiaries that have material non-controlling interests are as follows:

Name of subsidiary	Country of incorporation and principal place of business	Proportion of ownership interest and voting rights held		Profit/(loss) allocated to non-controlling interests		Accumulated non-controlling interests	
		2024	2023	2024	2023	2024	2023
		€	€	€	€	€	€
09809	09998, 09980	98778%	88878% 79987987%	/	7,567 2,342	23,425	23,425

Non-wholly owned subsidiaries that have material non-controlling interests

[Click here to enter data](#)

Details of the non-wholly owned subsidiaries that have material non-controlling interests are as follows:

Name of subsidiary	Country of incorporation and principal place of business	Proportion of ownership interest and voting rights held		Profit/(loss) allocated to non-controlling interests		Accumulated non-controlling interests	
		2024	2023	2024	2023	2024	2023
		€	€	€	€	€	€
234	1234	5345%	32453% 45324%	/	23,452 34,532	52,345	345

Summarised financial information

[Click here to enter data](#)

Please find below summarised financial information for each of the subsidiaries that has material non-controlling interests:

09809

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

Non-wholly owned subsidiaries that have material non-controlling interests

[Click here to enter data](#)

Details of the group's non-wholly owned subsidiaries that have material non-controlling interests are as follows:

Name of subsidiary	Country of incorporation and principal place of business	Proportion of ownership interest and voting rights held		Profit/(loss) allocated to non-controlling interests		Accumulated non-controlling interests	
		2025	2024	2025	2024	2025	2024
		€	€	€	€	€	€
09809	09998, 09980	98778% 79987987%	88878% 887987%	/	7,567 2,342	23,425	23,425

Non-wholly owned subsidiaries that have material non-controlling interests

[Click here to enter data](#)

Details of the non-wholly owned subsidiaries that have material non-controlling interests are as follows:

Name of subsidiary	Country of incorporation and principal place of business	Proportion of ownership interest and voting rights held		Profit/(loss) allocated to non-controlling interests		Accumulated non-controlling interests	
		2025	2024	2025	2024	2025	2024
		€	€	€	€	€	€
234	1234	5345% 45324%	82453% 52345%	/	23,452 34,532	52,345	345

Summarised financial information

[Click here to enter data](#)

Please find below summarised financial information for each of the subsidiaries that has material non-controlling interests:

09809

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

Regardless of the ownership interest and voting rights, the company holds a non-controlling interest in 09809 as a result of:
89778

	2024 €	2023 €
Current assets	879,765	43,455
Non-current assets	2,342	6,756
Current liabilities	23,423	23,425
Non-current liabilities	23,425	3,423
Equity attributable to owners of the company	2,342	5,435
Equity attributable to non-controlling interests	23,425	23,425
Revenue	23,234	567,567
Expenses	3,423	23,423
Profit / (loss) for the year	26,657	590,990
Profit / loss attributable to owners of the company	2,342	234,234
Profit / loss attributable to non-controlling interests	7,567	2,342
Profit / (loss) for the year	26,657	590,990
Dividends paid to non-controlling interests	5,675	67,567
Other comprehensive income attributable to owners of the company	23,423	567,567
Other comprehensive income attributable to non-controlling interests	23,423	23,425
Other comprehensive income for the year	46,846	590,992
Total comprehensive income attributable to owners of the company	23,425	567,567
Total comprehensive income attributable to non-controlling interests	23,423	23,423
Total comprehensive income for the year	46,848	590,990
Net cash inflows/(outflows) from operating activities	5,675	7,567
Net cash inflows/(outflows) from investing activities	6,756	23,424
Net cash inflows/(outflows) from financing activities	567,567	23,443
Net cash inflow / (outflow)	579,998	54,434

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

Regardless of the ownership interest and voting rights, the company holds a non-controlling interest in 09809 as a result of:
89778

	2025 €	2024 €
Current assets	879,765	43,455
Non-current assets	2,342	6,756
Current liabilities	23,423	23,425
Non-current liabilities	23,425	3,423
Equity attributable to owners of the company	2,342	5,435
Equity attributable to non-controlling interests	23,425	23,425
Revenue	23,234	567,567
Expenses	3,423	23,423
Profit / (loss) for the year	26,657	590,990
Profit / loss attributable to owners of the company	2,342	234,234
Profit / loss attributable to non-controlling interests	7,567	2,342
Profit / (loss) for the year	26,657	590,990
Dividends paid to non-controlling interests	5,675	67,567
Other comprehensive income attributable to owners of the company	23,423	567,567
Other comprehensive income attributable to non-controlling interests	23,423	23,425
Other comprehensive income for the year	46,846	590,992
Total comprehensive income attributable to owners of the company	23,425	567,567
Total comprehensive income attributable to non-controlling interests	23,423	23,423
Total comprehensive income for the year	46,848	590,990
Net cash inflows/(outflows) from operating activities	5,675	7,567
Net cash inflows/(outflows) from investing activities	6,756	23,424
Net cash inflows/(outflows) from financing activities	567,567	23,443
Net cash inflow / (outflow)	579,998	54,434

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Summarised financial information

[Click here to enter data](#)

Please find below summarised financial information for each of the subsidiaries that has material non-controlling interests:

234

Regardless of the ownership interest and voting rights, the company holds a non-controlling interest in 234 as a result of:

	2024 €	2023 €
Current assets	234,523	45,234
Non-current assets	52,345	2,345
Current liabilities	324,523	45,345
Non-current liabilities	23,452	3,453
Equity attributable to owners of the company	245,234	5,324
Equity attributable to non-controlling interests	52,345	345
Revenue	234,523	45,234
Expenses	5,234	52,345
Profit / (loss) for the year	239,757	97,579
Profit / loss attributable to owners of the company	2,345	2,345
Profit / loss attributable to non-controlling interests	23,452	34,532
Profit / (loss) for the year	239,757	97,579
Dividends paid to non-controlling interests	453	4,534
Other comprehensive income attributable to owners of the company	5,324	5,234
Other comprehensive income attributable to non-controlling interests	5,345	3,245
Other comprehensive income for the year	10,669	8,479
Total comprehensive income attributable to owners of the company	3,245	3,245
Total comprehensive income attributable to non-controlling interests	3,245	345

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

Summarised financial information

[Click here to enter data](#)

Please find below summarised financial information for each of the subsidiaries that has material non-controlling interests:

234

Regardless of the ownership interest and voting rights, the company holds a non-controlling interest in 234 as a result of:

	2025 €	2024 €
Current assets	234,523	45,234
Non-current assets	52,345	2,345
Current liabilities	324,523	45,345
Non-current liabilities	23,452	3,453
Equity attributable to owners of the company	245,234	5,324
Equity attributable to non-controlling interests	52,345	345
Revenue	234,523	45,234
Expenses	5,234	52,345
Profit / (loss) for the year	239,757	97,579
Profit / loss attributable to owners of the company	2,345	2,345
Profit / loss attributable to non-controlling interests	23,452	34,532
Profit / (loss) for the year	239,757	97,579
Dividends paid to non-controlling interests	453	4,534
Other comprehensive income attributable to owners of the company	5,324	5,234
Other comprehensive income attributable to non-controlling interests	5,345	3,245
Other comprehensive income for the year	10,669	8,479
Total comprehensive income attributable to owners of the company	3,245	3,245
Total comprehensive income attributable to non-controlling interests	3,245	345

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Total comprehensive income for the year	<u>6,490</u>	<u>3,590</u>
Net cash inflows/(outflows) from operating activities	2,345	2,345
Net cash inflows/(outflows) from investing activities	2,345	345
Net cash inflows/(outflows) from financing activities	<u>345</u>	<u>3,452,345</u>
Net cash inflow / (outflow)	<u>5,035</u>	<u>3,455,035</u>

[Click here to enter data](#)

For the year ending 31 December 2024 the subsidiary was entitled to exemption from audit under section 359 of the Companies Act 2014 relating to small groups.

[Click here to enter data](#)

For the year ending 31 December 2024 the following subsidiaries were entitled to exemption from audit under section 359 of the Companies Act 2014 relating to small groups:

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

Total comprehensive income for the year	<u>6,490</u>	<u>3,590</u>
Net cash inflows/(outflows) from operating activities	2,345	2,345
Net cash inflows/(outflows) from investing activities	2,345	345
Net cash inflows/(outflows) from financing activities	<u>345</u>	<u>3,452,345</u>
Net cash inflow / (outflow)	<u>5,035</u>	<u>3,455,035</u>

[Click here to enter data](#)

For the year ending 30 June 2025 the subsidiary was entitled to exemption from audit under section 359 of the Companies Act 2014 relating to small groups.

[Click here to enter data](#)

For the year ending 30 June 2025 the following subsidiaries were entitled to exemption from audit under section 359 of the Companies Act 2014 relating to small groups:

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Group associates

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 undertakings in which it holds more than 20%.

Details of the group associates as at 31 December 2024 are as follows:

[Click here to enter data](#)

Name of associate	Principal activity	Country of incorporation and principal place of business	Proportion of ownership interest and voting rights held		
			2024	2023	
9890 +	8098	8098 09809	8809% 1280%	9890% 1980%	/

+ indicates accounted for using the equity method

Details of the associates as at 31 December 2024 are as follows:

[Click here to enter data](#)

Name of associate	Principal activity	Registered office	Proportion of ownership interest and voting rights held		
			2024	2023	
2341 *	2341	2341 2341	1234% 123%	1234% 4234%	/

* indicates direct investment of Parent Entity A1

[Click here to enter data](#)

9890

987987987987978

The financial period end for 9890 is 15 August 2021. 8908

In applying the equity method of accounting, this year end was used with appropriate adjustments made for the effects of significant transactions which occurred between this date and 31 December 2024. Based on the quoted market price available on the stock exchange in 8098, the fair value of the entity's interest in 9890 was £908,098 (31 December 2023: £23,423). 098098

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

Group associates

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 undertakings in which it holds more than 20%.

Details of the group associates as at 30 June 2025 are as follows:

[Click here to enter data](#)

Name of associate	Principal activity	Country of incorporation and principal place of business	Proportion of ownership interest and voting rights held	
			2025	2024
9890 +	8098	8098 09809	8809% 1280%	9890% 1980%

+ indicates accounted for using the equity method

Details of the associates as at 30 June 2025 are as follows:

[Click here to enter data](#)

Name of associate	Principal activity	Registered office	Proportion of ownership interest and voting rights held	
			2025	2024
2341 *	2341	2341 2341	1234% 123%	1234% 4234%

* indicates direct investment of Parent Entity A1

[Click here to enter data](#)

9890

987987987987978

The financial period end for 9890 is 15 August 2021. 8908

In applying the equity method of accounting, this year end was used with appropriate adjustments made for the effects of significant transactions which occurred between this date and 30 June 2025. Based on the quoted market price available on the stock exchange in 8098, the fair value of the entity's interest in 9890 was £908,098 (30 June 2024: £23,423). 098098

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Unrecognised share of losses	2024 €	2023 €
Unrecognised share of loss for the year	9,809	8,098
Cumulative share of loss for 9890	2,342	34,234

Change in continuing ownership interest

During the year, the company acquired a further 987,987% interest in 9890, which increased the continuing interest to 8,809%.

Significant risks and restrictions

77987987

897987

[Click here to enter data](#)

2341

Unrecognised share of losses	2024 €	2023 €
Unrecognised share of loss for the year	41,234	234
Cumulative share of loss for 2341	123,421	34,123

Change in continuing ownership interest

During the year, the company acquired a further 234% interest in 2341, which increased the continuing interest to 1,234%. The disposal proceeds received were €21,341,234,234,213 which led to a gain of €1,234 being recognised.

2134213

Significant risks and restrictions

42134

2134

Summarised financial information for the material associates

[Click here to enter data](#)

Please find below summarised financial information for each of the Group associates that are material to the group:

9890	2024 €	2023 €
Current assets	234,235	897,987

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

Unrecognised share of losses	2025 €	2024 €
Unrecognised share of loss for the year	<u>9,809</u>	<u>8,098</u>
Cumulative share of loss for 9890	<u>2,342</u>	<u>34,234</u>

Change in continuing ownership interest

During the year, the group acquired a further 987,987% interest in 9890, which increased the continuing interest to 8,809%.

Significant risks and restrictions

77987987

897987

[Click here to enter data](#)

2341

Unrecognised share of losses	2025 €	2024 €
Unrecognised share of loss for the year	<u>41,234</u>	<u>234</u>
Cumulative share of loss for 2341	<u>123,421</u>	<u>34,123</u>

Change in continuing ownership interest

During the year, the group acquired a further 234% interest in 2341, which increased the continuing interest to 1,234%. The disposal proceeds received were €21,341,234,234,213 which led to a gain of €1,234 being recognised.

2134213

Significant risks and restrictions

42134

2134

Summarised financial information for the material associates

[Click here to enter data](#)

Please find below summarised financial information for each of the Group associates that are material to the group:

9890	2025 €	2024 €
Current assets	<u>234,235</u>	<u>897,987</u>

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

Non-current assets	2,345	3,456
Current liabilities	5,634	3,456
Non-current liabilities	23,423	2,323
Revenue	23,423	3,456
Profit or loss from continuing operations	3,456	23,425
Post-tax profit or loss from discontinued operations	3,456	2,342
Profit or loss for the year	3,456	34,234
Other comprehensive income for the year	234,234	56,346
Total comprehensive income for the year	6,534	5,634
The following amounts have been included in the amounts above:		
Depreciation and amortisation	5,634	23,423
Interest income	5,634	23,425
Interest expense	23,425	2,345
Tax expense	3,456	3,456
Dividends paid to non-controlling interests	234,235	234,235
Reconciliation to the carrying amount of the interest recognised:		
Net assets of associate	265,637	907,222
Proportion of the ownership interest (%)	8,809	9,890
Adjustments	234,245	234,235
Carrying amount	23,634,208	89,958,491

Summarised financial information for the material associates

[Click here to enter data](#)

Please find below summarised financial information for each of the associates that are material to the company:

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

Non-current assets	2,345	3,456
Current liabilities	5,634	3,456
Non-current liabilities	23,423	2,323
Revenue	23,423	3,456
Profit or loss from continuing operations	3,456	23,425
Post-tax profit or loss from discontinued operations	3,456	2,342
Profit or loss for the year	3,456	34,234
Other comprehensive income for the year	234,234	56,346
Total comprehensive income for the year	6,534	5,634
The following amounts have been included in the amounts above:		
Depreciation and amortisation	5,634	23,423
Interest income	5,634	23,425
Interest expense	23,425	2,345
Tax expense	3,456	3,456
Dividends paid to non-controlling interests	234,235	234,235
Reconciliation to the carrying amount of the interest recognised:		
Net assets of associate	265,637	907,222
Proportion of the ownership interest (%)	8,809	9,890
Adjustments	234,245	234,235
Carrying amount	23,634,208	89,958,491

Summarised financial information for the material associates

[Click here to enter data](#)

Please find below summarised financial information for each of the associates that are material to the company:

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

2341	2024 €	2023 €
Current assets	2,134,213	4,234
Non-current assets	23,412	34,213
Current liabilities	4,234	23,412
Non-current liabilities	34,213	4,234
Revenue	234	213,412
Profit or loss from continuing operations	4,234	234
Post-tax profit or loss from discontinued operations	234	234
Profit or loss for the year	4,468	468
Other comprehensive income for the year	234	234
Total comprehensive income for the year	234	234
The following amounts have been included in the amounts above:		
Depreciation and amortisation	34,213	4,234
Interest income	214	234
Interest expense	21,342	13,421
Tax expense	3,423	4,213
Dividends paid to non-controlling interests	21,342	3,421
Reconciliation to the carrying amount of the interest recognised:		
Net assets of associate	2,196,072	66,093
Proportion of the ownership interest (%)	1,234	12,341,234
Adjustments	342	342
Carrying amount	27,099,870	8,156,692,130

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

2341	2025 €	2024 €
Current assets	2,134,213	4,234
Non-current assets	23,412	34,213
Current liabilities	4,234	23,412
Non-current liabilities	34,213	4,234
Revenue	234	213,412
Profit or loss from continuing operations	4,234	234
Post-tax profit or loss from discontinued operations	234	234
Profit or loss for the year	4,468	468
Other comprehensive income for the year	234	234
Total comprehensive income for the year	234	234
The following amounts have been included in the amounts above:		
Depreciation and amortisation	34,213	4,234
Interest income	214	234
Interest expense	21,342	13,421
Tax expense	3,423	4,213
Dividends paid to non-controlling interests	21,342	3,421
Reconciliation to the carrying amount of the interest recognised:		
Net assets of associate	2,196,072	66,093
Proportion of the ownership interest (%)	1,234	12,341,234
Adjustments	342	342
Carrying amount	27,099,870	8,156,692,130

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Aggregate financial information for the non-material associates

[Click here to enter data](#)

Please find below aggregate financial information for each associate material to the group:

	2024 €	2023 €
Group share of profit or loss from continuing operations	23,423	63,456
Group share of post-tax profit or loss from discontinued operations	53,235	3,234
Other comprehensive income for the year	2,342	2,324
Total comprehensive income for the year	2,324	23,423

Aggregate financial information for the non-material associates

[Click here to enter data](#)

Please find below aggregate financial information for each associate material to the company:

	2024 €	2023 €
Group share of profit or loss from continuing operations	2,134	34
Group share of post-tax profit or loss from discontinued operations	-	234
Other comprehensive income for the year	234	234
Total comprehensive income for the year	234	23
Aggregate carrying amount of the interest in this associate	3,456	2,342
Aggregate carrying amount of the interest in this joint venture	423	4,234,234

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

Aggregate financial information for the non-material associates

[Click here to enter data](#)

Please find below aggregate financial information for each associate material to the group:

	2025 €	2024 €
Group share of profit or loss from continuing operations	23,423	63,456
Group share of post-tax profit or loss from discontinued operations	53,235	3,234
Other comprehensive income for the year	2,342	2,324
Total comprehensive income for the year	2,324	23,423

Aggregate financial information for the non-material associates

[Click here to enter data](#)

Please find below aggregate financial information for each associate material to the company:

	2025 €	2024 €
Group share of profit or loss from continuing operations	2,134	34
Group share of post-tax profit or loss from discontinued operations	-	234
Other comprehensive income for the year	234	234
Total comprehensive income for the year	234	23
Aggregate carrying amount of the interest in this associate	3,456	2,342
Aggregate carrying amount of the interest in this joint venture	423	4,234,234

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Group joint ventures

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 undertakings in which it holds more than 20%.

Details of the group joint ventures as at 31 December 2024 are as follows:

[Click here to enter data](#)

Name of Joint-ventures	Principal activity	Country of incorporation and principal place of business	Proportion of ownership interest and voting rights held	
			2024	2023
1234 +	7987	98778 89798	1987% 8789798%	987987% 7897897%

+ indicates accounted for using the equity method

Details of the joint ventures as at 31 December 2024 are as follows:

[Click here to enter data](#)

Name of JointVenture	Principal activity	Registered office	Proportion of ownership interest and voting rights held	
			2024	2023
234 +	3412	123412 3412	1234% 341234%	123412% 1234%

+ indicates accounted for using the equity method

[Click here to enter data](#)

1234

The financial period end for 1234 is 6 August 2021. 897987

In applying the equity method of accounting, this year end was used with appropriate adjustments made for the effects of significant transactions which occurred between this date and 31 December 2024. Based on the quoted market price available on the stock exchange in 98778, the fair value of the entity's interest in 1234 was £897,897 (31 December 2023: £987,987). 978987987

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

Group joint ventures

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 undertakings in which it holds more than 20%.

Details of the group joint ventures as at 30 June 2025 are as follows:

[Click here to enter data](#)

Name of Joint-ventures	Principal activity	Country of incorporation and principal place of business	Proportion of ownership interest and voting rights held	
			2025	2024
1234 +	7987	98778 89798	1987% / 8789798%	987987% / 7897897%

+ indicates accounted for using the equity method

Details of the joint ventures as at 30 June 2025 are as follows:

[Click here to enter data](#)

Name of JointVenture	Principal activity	Registered office	Proportion of ownership interest and voting rights held	
			2025	2024
234 +	3412	123412 3412	1234% / 341234%	123412% / 1234%

+ indicates accounted for using the equity method

[Click here to enter data](#)

1234

The financial period end for 1234 is 6 August 2021. 897987

In applying the equity method of accounting, this year end was used with appropriate adjustments made for the effects of significant transactions which occurred between this date and 30 June 2025. Based on the quoted market price available on the stock exchange in 98778, the fair value of the entity's interest in 1234 was £897,897 (30 June 2024: £987,987). 978987987

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Unrecognised share of losses	2024 €	2023 €
Unrecognised share of loss for the year	9,878	97,987
Cumulative share of loss for 1234	23,255	43,434

Change in continuing ownership interest

During the year, the company acquired a further 908,098% interest in 1234, which increased the continuing interest to 1,987%.

08098

098

[Click here to enter data](#)

234

The financial period end for is 25 August 2021. 123

In applying the equity method of accounting, this year end was used with appropriate adjustments made for the effects of significant transactions which occurred between this date and 31 December 2024. Based on the quoted market price available on the stock exchange in 3412, the fair value of the entity's interest in 234 was €1,234 (31 December 2023: €12,341). 4123

Unrecognised share of losses	2024 €	2023 €
Unrecognised share of loss for the year	23,412	3,412
Cumulative share of loss for 234	3,412	34,123

Change in continuing ownership interest

During the year, the company acquired a further 41,234% interest in 234, which increased the continuing interest to 1,234%. The disposal proceeds received were €1,234 which led to a gain of €1,234 being recognised. 1234

Significant risks and restrictions

123412

3412

Summarised financial information for the material joint ventures

[Click here to enter data](#)

Please find below summarised financial information for each of the group joint ventures that are material to the group:

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

Unrecognised share of losses	2025	2024
	€	€
Unrecognised share of loss for the year	9,878	97,987
Cumulative share of loss for 1234	23,255	43,434

Change in continuing ownership interest

During the year, the group acquired a further 908,098% interest in 1234, which increased the continuing interest to 1,987%.

08098

098

[Click here to enter data](#)

234

The financial period end for is 25 August 2021. 123

In applying the equity method of accounting, this year end was used with appropriate adjustments made for the effects of significant transactions which occurred between this date and 30 June 2025. Based on the quoted market price available on the stock exchange in 3412, the fair value of the entity's interest in 234 was £1,234 (30 June 2024: £12,341). 4123

Unrecognised share of losses	2025	2024
	€	€
Unrecognised share of loss for the year	23,412	3,412
Cumulative share of loss for 234	3,412	34,123

Change in continuing ownership interest

During the year, the group acquired a further 41,234% interest in 234, which increased the continuing interest to 1,234%. The disposal proceeds received were €1,234 which led to a gain of €1,234 being recognised. 1234

Significant risks and restrictions

123412

3412

Summarised financial information for the material joint ventures

[Click here to enter data](#)

Please find below summarised financial information for each of the group joint ventures that are material to the group:

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

1234	2024 €	2023 €
Current assets	55,343	23,423
Non-current assets	5,234	23,423
Current liabilities	2,342	23,423
Non-current liabilities	2,342	2,345
The following amounts have been included in the amounts above:		
Cash and cash equivalents	5,543	2,342
Current financial liabilities	2,342	5,324
Non-current financial liabilities	2,345	2,342
Revenue	23,423	23,432
Profit / loss from continuing operations	341,234	341,243
Post-tax profit / loss from discontinued operations	23,423	23,423
Profit / loss for the year	2,342	23,423
Other comprehensive income for the year	34,234	2,343
Total comprehensive income for the year	23,425	23,423
The profit / loss for the year includes the following amounts:		
Depreciation and amortisation	5,234	23,423
Interest income	23,423	23,423
Interest expense	452,345	4,534
Tax expense	2,342	2,342

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

1234	2025 €	2024 €
Current assets	55,343	23,423
Non-current assets	5,234	23,423
Current liabilities	2,342	23,423
Non-current liabilities	2,342	2,345
The following amounts have been included in the amounts above:		
Cash and cash equivalents	5,543	2,342
Current financial liabilities	2,342	5,324
Non-current financial liabilities	2,345	2,342
Revenue	23,423	23,432
Profit / loss from continuing operations	341,234	341,243
Post-tax profit / loss from discontinued operations	23,423	23,423
Profit / loss for the year	2,342	23,423
Other comprehensive income for the year	34,234	2,343
Total comprehensive income for the year	23,425	23,423
The profit / loss for the year includes the following amounts:		
Depreciation and amortisation	5,234	23,423
Interest income	23,423	23,423
Interest expense	452,345	4,534
Tax expense	2,342	2,342

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Dividends paid to non-controlling interests	1,234	23,425
---	-------	--------

Reconciliation to the carrying amount of the interest recognised:

Net assets of joint venture	65,261	72,614
Proportion of the ownership interest (%)	1,987	987,987
Adjustments	1,234	324,235
Carrying amount	1,297,970	717,741,115

Summarised financial information for the material joint ventures

[Click here to enter data](#)

Please find below summarised financial information for each of the joint ventures that are material to the company:

234	2024	2023
	€	€
Current assets	34,213	42,134
Non-current assets	234	1,234
Current liabilities	234	21,342
Non-current liabilities	342	34,213

The following amounts have been included in the amounts above:

Cash and cash equivalents	423	412
Current financial liabilities	3,423	42
Non-current financial liabilities	342	3,423
Revenue	4,213	4,213
Profit or loss from continuing operations	234	2,134
Post-tax profit or loss from discontinued operations	234	234

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

Dividends paid to non-controlling interests	1,234	23,425
---	-------	--------

Reconciliation to the carrying amount of the interest recognised:

Net assets of joint venture	65,261	72,614
Proportion of the ownership interest (%)	1,987	987,987
Adjustments	1,234	324,235
Carrying amount	1,297,970	717,741,115

Summarised financial information for the material joint ventures

[Click here to enter data](#)

Please find below summarised financial information for each of the joint ventures that are material to the company:

234	2025	2024
	€	€
Current assets	34,213	42,134
Non-current assets	234	1,234
Current liabilities	234	21,342
Non-current liabilities	342	34,213

The following amounts have been included in the amounts above:

Cash and cash equivalents	423	412
Current financial liabilities	3,423	42
Non-current financial liabilities	342	3,423
Revenue	4,213	4,213
Profit or loss from continuing operations	234	2,134
Post-tax profit or loss from discontinued operations	234	234

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

Profit or loss for the year	468	2,368
Other comprehensive income for the year	234	23
Total comprehensive income for the year	423	421

The following amounts have been included in the amounts above:

Depreciation and amortisation	4,213	4,213
Interest income	423	4,213
Interest expense	42,134	23
Tax expense	423	4,234

Dividends paid to non-controlling interests	3,421	3,412
---	-------	-------

Reconciliation to the carrying amount of the interest recognised:

Net assets of joint venture	35,023	98,923
Proportion of the ownership interest (%)	1,234	123,412
Adjustments	3,412	34
Carrying amount	435,596	122,082,887

Aggregate financial information for the non-material joint ventures

[Click here to enter data](#)

Please find below aggregate financial information for each joint venture material to the group:

	2024 €	2023 €
Group share of profit or loss from continuing operations	1,234	1,234
Group share of post-tax profit or loss from discontinued operations	6,534	34,534
Other comprehensive income for the year	3,436	4,345
Total comprehensive income for the year	3,434	5,455

Aggregate financial information for the non-material joint ventures

[Click here to enter data](#)

Please find below aggregate financial information for each joint venture material to the company:

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

Profit or loss for the year	468	2,368
Other comprehensive income for the year	234	23
Total comprehensive income for the year	423	421

The following amounts have been included in the amounts above:

Depreciation and amortisation	4,213	4,213
Interest income	423	4,213
Interest expense	42,134	23
Tax expense	423	4,234

Dividends paid to non-controlling interests	3,421	3,412
---	-------	-------

Reconciliation to the carrying amount of the interest recognised:

Net assets of joint venture	35,023	98,923
Proportion of the ownership interest (%)	1,234	123,412
Adjustments	3,412	34
Carrying amount	435,596	122,082,887

Aggregate financial information for the non-material joint ventures

[Click here to enter data](#)

Please find below aggregate financial information for each joint venture material to the group:

	2025 €	2024 €
Group share of profit or loss from continuing operations	1,234	1,234
Group share of post-tax profit or loss from discontinued operations	6,534	34,534
Other comprehensive income for the year	3,436	4,345
Total comprehensive income for the year	3,434	5,455

Aggregate financial information for the non-material joint ventures

[Click here to enter data](#)

Please find below aggregate financial information for each joint venture material to the company:

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Group share of profit or loss from continuing operations	1,234,123	12,341,234
Group share of post-tax profit or loss from discontinued operations	-	412,341,234
Other comprehensive income for the year	3,214	234,123
Total comprehensive income for the year	41,234,123	41,234
Aggregate carrying amount of the interest in this joint venture	1,234	2,134
Aggregate carrying amount of the interest in this joint venture	1,234	1,234

Group joint operations

[Click here to enter data](#)

9877

The group has a material joint operation, 9877, in which it holds a 14,987% share in the ownership (2023: 12,987%). The activities undertaken by this operation are 987987. 9897978.

Unconsolidated structured entities

098908

9088

098

The size of this unconsolidated structured entity, based on 0988 is €65,456.

The group sponsored this entity because 9hkjhkhkh. The following income and the carrying amount of all assets transferred were:

	2024 €
09808098	9,088
0809	34,534
898	34,536
890	34,545
The carrying amount of the assets transferred during the reporting period	76,456
The carrying amount of the liabilities transferred during the reporting period	34,536
The carrying amount of the net assets transferred during the reporting period	41,920

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

	2025 €	2024 €
Group share of profit or loss from continuing operations	1,234,123	12,341,234
Group share of post-tax profit or loss from discontinued operations	-	412,341,234
Other comprehensive income for the year	3,214	234,123
Total comprehensive income for the year	41,234,123	41,234
Aggregate carrying amount of the interest in this joint venture	1,234	2,134
Aggregate carrying amount of the interest in this joint venture	1,234	1,234

Group joint operations

[Click here to enter data](#)

9877

The group has a material joint operation, 9877, in which it holds a 14,987% share in the ownership (2024: 12,987%). The activities undertaken by this operation are 987987. 9897978.

Unconsolidated structured entities

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9088

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	2025 €
09808098	9,088
0809	34,534
898	34,536
890	34,545
The carrying amount of the assets transferred during the reporting period	76,456
The carrying amount of the liabilities transferred during the reporting period	34,536
The carrying amount of the net assets transferred during the reporting period	41,920

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

In the absence of a contractual obligation, support was provided to 9080, which totalled €98,098. 098098.
098.
09890.
8908.
908098.
During the year, the entity incurred losses of €75,645. 908. 098.
90809

The following table summarises the carrying values by activity of the group interests in unconsolidated structured entities, which have been recognised in the statement of financial position as at 31 December 2024.

Balance sheet line item of asset or liability					Total	
	Activity 1 €	Activity 2 €	Activity 3 €	Activity 4 €	Assets €	Liabilities €
12	34,123	4,412	3,423	2,323	44,281	-
213	41,234	1,123	4,444	2,324	-	49,125
	<u>75,357</u>	<u>5,535</u>	<u>7,867</u>	<u>4,647</u>	<u>44,281</u>	<u>49,125</u>

The following table summarises the group's maximum exposure to loss by activity, from its interests in unconsolidated structured entities as at 31 December 2024, compared with the net assets of the entities below.

	Activity 1 €	Activity 2 €	Activity 3 €	Activity 4 €	Total €
1234	<u>1,234</u>	<u>3,234</u>	<u>98,767</u>	<u>42,134</u>	<u>145,369</u>
					Assets in structured entity €
098908					<u>163,554</u>
2341234					

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

In the absence of a contractual obligation, support was provided to 9080, which totalled €98,098. 098098.
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09890.
8908.
908098.
During the year, the entity incurred losses of €75,645. 908. 098.
90809

The following table summarises the carrying values by activity of the group interests in unconsolidated structured entities, which have been recognised in the statement of financial position as at 30 June 2025.

Balance sheet line item of asset or liability					Total	
	Activity 1 €	Activity 2 €	Activity 3 €	Activity 4 €	Assets €	Liabilities €
12	34,123	4,412	3,423	2,323	44,281	-
213	41,234	1,123	4,444	2,324	-	49,125
	<u>75,357</u>	<u>5,535</u>	<u>7,867</u>	<u>4,647</u>	<u>44,281</u>	<u>49,125</u>

The following table summarises the group's maximum exposure to loss by activity, from its interests in unconsolidated structured entities as at 30 June 2025, compared with the net assets of the entities below.

	Activity 1 €	Activity 2 €	Activity 3 €	Activity 4 €	Total €
1234	<u>1,234</u>	<u>3,234</u>	<u>98,767</u>	<u>42,134</u>	<u>145,369</u>
					Assets in structured entity €
098908					<u>163,554</u>
2341234					

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Summary of the company investments

	2024 €	2023 €
Investments in subsidiaries	22,160	44,320
Investments in joint ventures	21,488	42,976
Investments in associates	16,838	33,676
	<u>60,486</u>	<u>120,972</u>
		€

Subsidiaries

Cost or valuation

At 1 January 2023	2,660
Revaluation	13,620
Additions	1,242
Disposals	2,566
At 31 December 2023	<u>20,088</u>
At 1 January 2024	1,330
Revaluation	6,810
Additions	621
Disposals	1,283
At 31 December 2024	<u>10,044</u>

Provision

At 1 January 2023	(20,252)
Provision	(2,252)
Eliminated on disposals	(1,728)
At 31 December 2023	<u>(24,232)</u>
At 1 January 2024	(10,126)
Provision	(1,126)
Eliminated on disposals	(864)
At 31 December 2024	<u>(12,116)</u>

Carrying amount

At 31 December 2024	<u>22,160</u>
At 31 December 2023	<u>44,320</u>
At 1 January 2023	<u>22,912</u>

[Click here to enter data](#)

Subsidiaries

€

Cost or valuation

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

Summary of the company investments

	2025 €	2024 €
Investments in subsidiaries	22,160	44,320
Investments in joint ventures	21,488	42,976
Investments in associates	16,838	33,676
	<u>60,486</u>	<u>120,972</u>

Subsidiaries

Cost or valuation

At 1 July 2023	2,660
Revaluation	13,620
Additions	1,242
Disposals	2,566
At 30 June 2024	<u>20,088</u>
At 1 July 2024	1,330
Revaluation	6,810
Additions	621
Disposals	1,283
At 30 June 2025	<u>10,044</u>

Provision

At 1 July 2023	(20,252)
Provision	(2,252)
Eliminated on disposals	(1,728)
At 30 June 2024	<u>(24,232)</u>
At 1 July 2024	(10,126)
Provision	(1,126)
Eliminated on disposals	(864)
At 30 June 2025	<u>(12,116)</u>

Carrying amount

At 30 June 2025	<u>22,160</u>
At 30 June 2024	<u>44,320</u>
At 1 July 2023	<u>22,912</u>

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Subsidiaries

€

Cost or valuation

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Subsidiaries	€
At 1 January 2023	65,376
Revaluation	87,437
Additions	65,368
Disposals	65,387
At 31 December 2023	283,568
At 1 January 2024	98,745
Revaluation	75,387
Additions	65,388
Disposals	65,387
At 31 December 2024	304,907
Provision	
At 1 January 2023	(65,376)
Provision	(65,388)
Eliminated on disposal	(76,468)
At 31 December 2023	(207,232)
At 1 January 2024	(65,376)
Provision	(65,376)
Eliminated on disposal	(54,776)
At 31 December 2024	(185,528)
Carrying amount	
At 31 December 2024	490,435
At 31 December 2023	490,800
At 1 January 2023	22,912
Out of balance to Investments in subsidiaries category in the current year	468,275
Out of balance to Investments in subsidiaries category in the prior year	446,480
Associates	€
Cost or valuation	
At 1 January 2023	6,988
Revaluation	122
Additions	6,780
Disposals	872
At 31 December 2023	14,762

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

Subsidiaries	€
At 1 July 2023	65,376
Revaluation	87,437
Additions	65,368
Disposals	65,387
At 30 June 2024	283,568
At 1 July 2024	98,745
Revaluation	75,387
Additions	65,388
Disposals	65,387
At 30 June 2025	304,907
Provision	
At 1 July 2023	(65,376)
Provision	(65,388)
Eliminated on disposal	(76,468)
At 30 June 2024	(207,232)
At 1 July 2024	(65,376)
Provision	(65,376)
Eliminated on disposal	(54,776)
At 30 June 2025	(185,528)
Carrying amount	
At 30 June 2025	490,435
At 30 June 2024	490,800
At 1 July 2023	22,912
Out of balance to Investments in subsidiaries category in the current year	468,275
Out of balance to Investments in subsidiaries category in the prior year	446,480
Associates	€
Cost or valuation	
At 1 July 2023	6,988
Revaluation	122
Additions	6,780
Disposals	872
At 30 June 2024	14,762

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Associates	€
At 1 January 2024	3,494
Revaluation	61
Additions	3,390
Disposals	436
At 31 December 2024	7,381
Provision	
At 1 January 2023	(4,478)
Provision	(3,372)
Eliminated on disposals	(11,064)
At 31 December 2023	(18,914)
At 1 January 2024	(2,239)
Provision	(1,686)
Eliminated on disposals	(5,532)
At 31 December 2024	(9,457)
Carrying amount	
At 31 December 2024	16,838
At 31 December 2023	33,676
At 1 January 2023	11,466
Click here to enter data	
	€
Cost or valuation	
At 1 January 2023	54,776
Revaluation	65,368
Additions	76,387
Disposals	87,537
At 31 December 2023	284,068
At 1 January 2024	56,387
Revaluation	75,378
Additions	87,538
Disposals	65,387
At 31 December 2024	284,690
Provision	
At 1 January 2023	(87,367)
Provision	(76,538)
Eliminated on disposal	(53,476)
At 31 December 2023	(217,381)

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

Associates	€
At 1 July 2024	3,494
Revaluation	61
Additions	3,390
Disposals	436
At 30 June 2025	7,381
Provision	
At 1 July 2023	(4,478)
Provision	(3,372)
Eliminated on disposals	(11,064)
At 30 June 2024	(18,914)
At 1 July 2024	(2,239)
Provision	(1,686)
Eliminated on disposals	(5,532)
At 30 June 2025	(9,457)
Carrying amount	
At 30 June 2025	16,838
At 30 June 2024	33,676
At 1 July 2023	11,466
Click here to enter data	
	€
Cost or valuation	
At 1 July 2023	54,776
Revaluation	65,368
Additions	76,387
Disposals	87,537
At 30 June 2024	284,068
At 1 July 2024	56,387
Revaluation	75,378
Additions	87,538
Disposals	65,387
At 30 June 2025	284,690
Provision	
At 1 July 2023	(87,367)
Provision	(76,538)
Eliminated on disposal	(53,476)
At 30 June 2024	(217,381)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	€
At 1 January 2024	(87,378)
Provision	(54,257)
Eliminated on disposal	(65,376)
At 31 December 2024	(207,011)
Carrying amount	
At 31 December 2024	491,701
At 31 December 2023	501,449
At 1 January 2023	11,466
Out of balance to Investments in associates category in the current year	474,863
Out of balance to Investments in associates category in the prior year	467,773
Joint ventures	€
Cost or valuation	
At 1 January 2023	30,610
Revaluation	4,148
Additions	3,710
Disposals	1,230
At 31 December 2023	39,698
At 1 January 2024	15,305
Revaluation	2,074
Additions	1,855
Disposals	615
At 31 December 2024	19,849
Provision	
At 1 January 2023	(2,420)
Provision	(254)
Eliminated on disposals	(604)
At 31 December 2023	(3,278)
At 1 January 2024	(1,210)
Provision	(127)
Eliminated on disposals	(302)
At 31 December 2024	(1,639)
Carrying amount	
At 31 December 2024	21,488
At 31 December 2023	42,976
At 1 January 2023	33,030

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

	€
At 1 July 2024	(87,378)
Provision	(54,257)
Eliminated on disposal	(65,376)
At 30 June 2025	(207,011)
Carrying amount	
At 30 June 2025	491,701
At 30 June 2024	501,449
At 1 July 2023	11,466
Out of balance to Investments in associates category in the current year	474,863
Out of balance to Investments in associates category in the prior year	467,773
Joint ventures	€
Cost or valuation	
At 1 July 2023	30,610
Revaluation	4,148
Additions	3,710
Disposals	1,230
At 30 June 2024	39,698
At 1 July 2024	15,305
Revaluation	2,074
Additions	1,855
Disposals	615
At 30 June 2025	19,849
Provision	
At 1 July 2023	(2,420)
Provision	(254)
Eliminated on disposals	(604)
At 30 June 2024	(3,278)
At 1 July 2024	(1,210)
Provision	(127)
Eliminated on disposals	(302)
At 30 June 2025	(1,639)
Carrying amount	
At 30 June 2025	21,488
At 30 June 2024	42,976
At 1 July 2023	33,030

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	€
Cost or valuation	
At 1 January 2023	54,276
Revaluation	87,378
Additions	65,368
Disposals	65,378
At 31 December 2023	272,400
At 1 January 2024	87,538
Revaluation	76,378
Additions	98,437
Disposals	65,368
At 31 December 2024	327,721
Provision	
At 1 January 2023	(76,437)
Provision	(65,387)
Eliminated on disposal	(23,563)
At 31 December 2023	(165,387)
At 1 January 2024	(65,388)
Provision	(34,264)
Eliminated on disposal	(54,357)
At 31 December 2024	(154,009)
Carrying amount	
At 31 December 2024	481,730
At 31 December 2023	437,787
At 1 January 2023	33,030
Out of balance to Investments in joint ventures category in the current year	460,242
Out of balance to Investments in joint ventures category in the prior year	394,811

21 Acquisition of subsidiary

[Click here to enter data](#)

On 14 August 2021, the group acquired 8,797,987% of the issued share capital of 90808809, obtaining control. The principal activity of 90808809 is 98798987. 90808809 was acquired Sub note 6

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

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

At the date of acquisition, the non-controlling interest in the entity was 8,979,879%. The company has elected to measure the non-controlling interest at Sub note 6. Sub note 6

[Click here to enter data](#)

	2024 €
Assets and liabilities acquired	
Financial assets	65,435
Inventory	33,464
Property, plant and equipment	43,456
Identifiable intangible assets	34,534
Financial liabilities	324,354
Contingent liability	2,342
Total identifiable assets	503,585
Goodwill	84,398
Total consideration	587,983
Satisfied by:	
Cash	2,342
Equity instruments	3,423
Contingent consideration arrangement	6,543
Settlement of pre-existing balance	34,345
Other	98,475
Total consideration transferred	145,128
Cash flow analysis:	
Cash consideration	2,342
Less: cash and cash equivalent balances acquired	87,387
Net cash outflow arising on acquisition	89,729

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

The fair value of the financial assets includes receivables with a fair value of €98,478 and a gross contractual value of €2,342. The best estimate at acquisition date of the contractual cash flows not to be collected are €76,437.

A contingent liability of €2,342 has been recognised in respect of 2342342 We expect that the majority of this expenditure will be incurred in [year] and that all will be incurred by the end of [year]. The potential undiscounted amount of all future payments that the company could be required to make in respect of this contingent liability is estimated to be between €87,987 and €87,438. 87789 9879879

The company made a gain in the current reporting period of €87,987 in relation to the assets acquired and/or liabilities assumed of the acquired entity. Sub note 6.

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

[Click here to enter data](#)

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The group made a gain in the current reporting period of €87,987 in relation to the assets acquired and/or liabilities assumed of the acquired entity. Sub note 6.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The goodwill of €84,398 arising from the acquisition consists of Sub note 6. €98,395 of the goodwill is expected to be deductible for income tax purposes.

A bargain purchase gain of €89,457 has been recognised in the financial statements. The transaction resulted in a gain because Sub note 6 The gain has been recognised in administrative expenses in the statement of comprehensive income.

Sub note 6.

[Click here to enter data](#)

The fair value of the ordinary shares issued as part of the consideration paid for 90808809 (€3,423) was determined on the basis of 4234234.

The contingent consideration arrangement requires Sub note 6. Sub note 6 The potential undiscounted amount of all future payments that the group could be required to make under the contingent consideration arrangement is between €98,457 and €89,787. Sub note 6

The fair value of the contingent consideration arrangement of €6,543 was estimated by applying 4234234.

Acquisition-related costs (included in administrative expenses) amount to €87,538.

Transactions occurred between the acquirer and acquiree which are not included in the business combination, because Sub note 6

90808809 contributed €6,744 revenue and €23,423 to the group's profit for the period between the date of acquisition and the balance sheet date.

If the acquisition of 90808809 had been completed on the first day of the financial year, group revenues for the period would have been €4,234 and group profit would have been €67,578.

[Click here to enter data](#)

[Click here to enter data](#)

On 7 August 2021, the group acquired 9,808,809% of the issued share capital of 90809808, obtaining control. The principal activity of 90809808 is 908098890. 90809808 was acquired Sub note 6

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](#)

At the date of acquisition, the non-controlling interest in the entity was 987,897%. The company has elected to measure the non-controlling interest at 9879797. Sub note 6

[Click here to enter data](#)

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

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[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

2024
€

Assets and liabilities acquired

Financial assets	76,645
Inventory	56,756
Property, plant and equipment	34,456
Identifiable intangible assets	4,345
Financial liabilities	42,342
Contingent liability	34,534
Total identifiable assets	249,078
Goodwill	78,688
Total consideration	327,766

Satisfied by:

Cash	2,342
Equity instruments	3,423
Contingent consideration arrangement	2,435
Settlement of pre-existing balance	3,454
Other	67,787
Total consideration transferred	79,441

Cash flow analysis:

Cash consideration	87,687
Less: cash and cash equivalent balances acquired	87,687
Net cash outflow arising on acquisition	175,374

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

The fair value of the financial assets includes receivables with a fair value of €34,534 and a gross contractual value of €98,697. The best estimate at acquisition date of the contractual cash flows not to be collected are €76,876.

A contingent liability of €34,534 has been recognised in respect of 234234 We expect that the majority of this expenditure will be incurred in [year] and that all will be incurred by the end of [year]. The potential undiscounted amount of all future payments that the company could be required to make in respect of this contingent liability is estimated to be between €98,988 and €87,658. 987987798 987987

The company made a gain in the current reporting period of €54,677 in relation to the assets acquired and/or liabilities assumed of the acquired entity. 987978987.

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

2025
€

Assets and liabilities acquired

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[Click here to enter data](#)

The fair value of the ordinary shares issued as part of the consideration paid for 90809808 (€3,423) was determined on the basis of 234234234.

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The fair value of the contingent consideration arrangement of €2,435 was estimated by applying 234234234.

Acquisition-related costs (included in administrative expenses) amount to €76,376.

Transactions occurred between the acquirer and acquiree which are not included in the business combination, because Sub note 6

90809808 contributed €56,434 revenue and €32,345 to the group's profit for the period between the date of acquisition and the balance sheet date.

If the acquisition of 90809808 had been completed on the first day of the financial year, group revenues for the period would have been €34,535 and group profit would have been €65,767.

[Click here to enter data](#)

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On , the group acquired -% of the issued share capital of , obtaining control. The principal activity of is . was acquired

The amounts recognised in respect of the identifiable assets acquired and liabilities assumed are as set out in the table below:

At the date of acquisition, the non-controlling interest in the entity was -%. The company has elected to measure the non-controlling interest at .

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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If the acquisition of had been completed on the first day of the financial year, group revenues for the period would have been €- and group profit would have been €-.

22 Disposal of subsidiary

[Click here to enter data](#)

On 13 August 2021, the company disposed of its interest in 908090880, which had a principal activity of 9088890. The disposal was effected 90809880.

The net assets of 908090880 at the date of disposal and at the prior period end were as set out below:

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

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If the acquisition of had been completed on the first day of the financial year, group revenues for the period would have been €- and group profit would have been €-.

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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:

At the date of acquisition, the non-controlling interest in the entity was -%. The group has elected to measure the non-controlling interest at .

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22 Disposal of subsidiary

[Click here to enter data](#)

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The net assets of 908090880 at the date of disposal and at the prior period end were as set out below:

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Fair value at 13 August 2021 €	Fair value at 31 December 2023 €
Assets and liabilities disposed of:		
Property, plant and equipment	34,520	72,648
Inventory	2,342	23,452
Trade receivables	2,342	34,346
Bank balances and cash	23,423	45,345
Other assets	3,432	3,453
Trade payables	4,545	5,345
Current tax liability	23,432	3,453
Bank overdraft	234,234	3,434
Retirement benefit obligation	45,464	54,645
Other liabilities	3,453	3,453
Attributable goodwill	34,534	2,345
	<u>411,721</u>	<u>251,919</u>

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[Click here to enter data](#)

Gain/(loss) on disposal	<u>87,387</u>
Total consideration	<u>499,108</u>

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[Click here to enter data](#)

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

	Fair value at 13 August 2021 €	Fair value at 30 June 2024 €
Assets and liabilities disposed of:		
Property, plant and equipment	34,520	72,648
Inventory	2,342	23,452
Trade receivables	2,342	34,346
Bank balances and cash	23,423	45,345
Other assets	3,432	3,453
Trade payables	4,545	5,345
Current tax liability	23,432	3,453
Bank overdraft	234,234	3,434
Retirement benefit obligation	45,464	54,645
Other liabilities	3,453	3,453
Attributable goodwill	34,534	2,345
	411,721	251,919

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[Click here to enter data](#)

Gain/(loss) on disposal	87,387
Total consideration	499,108

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

[Click here to enter data](#)

Satisfied by:

Cash and cash equivalents received	2,340
Loan notes	6,543
Deferred consideration	3,453
Other	87,539
Total consideration	99,875

Cash flow analysis:

Cash consideration received	2,342
Less: cash and cash equivalent balances disposed of	98,538
Net cash inflow arising on disposal	100,880

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Satisfied by:

Cash and cash equivalents received	2,340
Loan notes	6,543
Deferred consideration	3,453
Other	87,539
Total consideration	99,875

Cash flow analysis:

Cash consideration received	2,342
Less: cash and cash equivalent balances disposed of	98,538
Net cash inflow arising on disposal	100,880

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The deferred consideration will be settled in cash by the purchaser on or before 12 August 2021.

A profit of €98,765 arose on the disposal of 908090880, calculated as the proceeds of disposal less the carrying amount of the subsidiary's net assets and attributable goodwill.

[Click here to enter data](#)

On 12 August 2021, the company disposed of its interest in 90800988, which had a principal activity of 90980890. The disposal was effected 980098.

The net assets of 90800988 at the date of disposal and at the prior period end were as set out below:

[Click here to enter data](#)

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

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The deferred consideration will be settled in cash by the purchaser on or before 12 August 2021.

A profit of €98,765 arose on the disposal of 908090880, calculated as the proceeds of disposal less the carrying amount of the subsidiary's net assets and attributable goodwill.

[Click here to enter data](#)

On 12 August 2021, the company disposed of its interest in 90800988, which had a principal activity of 90980890. The disposal was effected 980098.

The net assets of 90800988 at the date of disposal and at the prior period end were as set out below:

[Click here to enter data](#)

	Fair value at 12 August 2021 €	Fair value at 30 June 2024 €
Assets and liabilities disposed of:		
Property, plant and equipment	23,234	87,534
Inventory	87,387	9,679
Trade receivables	5,234	7,675
Bank balances and cash	23,423	45,234
Other assets	234,234	45,645
Trade payables	23,423	76,578
Current tax liability	234,234	56,457
Bank overdraft	2,342	67,867
Retirement benefit obligation	54,353	45,645
Other liabilities	23,453	78,675
Attributable goodwill	23,563	45,648
	<u>734,880</u>	<u>566,637</u>

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Gain/(loss) on disposal	<u>2,345</u>
Total consideration	<u>737,225</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Fair value at 12 August 2021 €	Fair value at 31 December 2023 €
Assets and liabilities disposed of:		
Property, plant and equipment	23,234	87,534
Inventory	87,387	9,679
Trade receivables	5,234	7,675
Bank balances and cash	23,423	45,234
Other assets	234,234	45,645
Trade payables	23,423	76,578
Current tax liability	234,234	56,457
Bank overdraft	2,342	67,867
Retirement benefit obligation	54,353	45,645
Other liabilities	23,453	78,675
Attributable goodwill	23,563	45,648
	<u>734,880</u>	<u>566,637</u>

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[Click here to enter data](#)

Gain/(loss) on disposal	<u>2,345</u>
Total consideration	<u>737,225</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Satisfied by:

Cash and cash equivalents received	4,253
Loan notes	23,236
Deferred consideration	23,423
Other	75,387
Total consideration	126,299

Cash flow analysis:

Cash consideration received	2,345
Less: cash and cash equivalent balances disposed of	98,436
Net cash inflow arising on disposal	100,781

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The deferred consideration will be settled in cash by the purchaser on or before 6 August 2021.

A profit of €98,537 arose on the disposal of 90800988, calculated as the proceeds of disposal less the carrying amount of the subsidiary's net assets and attributable goodwill.

23 Deferred tax assets and liabilities

[Click here to enter data](#)

Group

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

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

[Click here to enter data](#)

Satisfied by:

Cash and cash equivalents received	4,253
Loan notes	23,236
Deferred consideration	23,423
Other	75,387
	<hr/>
Total consideration	126,299
	<hr/>

Cash flow analysis:

Cash consideration received	2,345
Less: cash and cash equivalent balances disposed of	98,436
	<hr/>
Net cash inflow arising on disposal	100,781
	<hr/>

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[Click here to enter data](#)

The deferred consideration will be settled in cash by the purchaser on or before 6 August 2021.

A profit of €98,537 arose on the disposal of 90800988, calculated as the proceeds of disposal less the carrying amount of the subsidiary's net assets and attributable goodwill.

23 Deferred tax assets and liabilities

[Click here to enter data](#)

Group

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

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Deferred tax assets and liabilities

[Click here to enter data](#)

	Asset €	Liability €	Net deferred tax €
2024	-	-	-

[Click here to enter data](#)

	Asset €	Liability €	Net deferred tax €
2023	-	-	-

Deferred tax movement during the year:

[Click here to enter data](#)

	At 1 January 2024 €	At 31 December 2024 €
	-	-

Deferred tax movement during the prior year:

[Click here to enter data](#)

	At 1 January 2023 €	At 31 December 2023 €
	-	-

Deferred tax assets

The deferred tax asset is made up as follows:

[Click here to enter data](#)

Deferred tax liabilities

The deferred tax liability is made up as follows:

[Click here to enter data](#)

The movement in deferred tax is shown below:

[Click here to enter data](#)

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

Deferred tax assets and liabilities

[Click here to enter data](#)

	Asset €	Liability €	Net deferred tax €
2025	-	-	-

[Click here to enter data](#)

	Asset €	Liability €	Net deferred tax €
2024	-	-	-

Deferred tax movement during the year:

[Click here to enter data](#)

	At 1 July 2024	At 30 June 2025
	€	€
	-	-

Deferred tax movement during the prior year:

[Click here to enter data](#)

	At 1 July 2023	At 30 June 2024
	€	€
	-	-

Deferred tax assets

The deferred tax asset is made up as follows:

[Click here to enter data](#)

Deferred tax liabilities

The deferred tax liability is made up as follows:

[Click here to enter data](#)

The movement in deferred tax is shown below:

[Click here to enter data](#)

[Details to support recognition of deferred tax](#)

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

Details to support recognition of deferred tax

989898

There are €1,423 of deductible temporary differences (2023 - €1,234), €1,234 of unused tax losses (2023 - €41,234) €1,234 of unused tax credits (2023 - €23,423) for which no deferred tax asset is recognised in the statement of financial position.

[Circumstances and amount of change in deferred tax resulting from business combinations](#)

FFWFWFW

Company

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

Deferred tax assets and liabilities

[Click here to enter data](#)

	Asset €	Liability €	Net deferred tax €
2024	-	-	-
	Click here to enter data		
	Asset €	Liability €	Net deferred tax €
2023	-	-	-

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

989898

There are €1,423 of deductible temporary differences (2024 - €1,234), €1,234 of unused tax losses (2024 - €41,234) €1,234 of unused tax credits (2024 - €23,423) for which no deferred tax asset is recognised in the statement of financial position.

Circumstances and amount of change in deferred tax resulting from business combinations

FFWFWFW

Company

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

Deferred tax assets and liabilities

[Click here to enter data](#)

2025	Asset €	Liability €	Net deferred tax €
	-	-	-
Click here to enter data			
2024	Asset €	Liability €	Net deferred tax €
	-	-	-

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Deferred tax movement during the year:

[Click here to enter data](#)

At 1 January 2024	At 31 December 2024
€	€
-	-

Deferred tax movement during the prior year:

[Click here to enter data](#)

At 1 January 2023	At 31 December 2023
€	€
-	-

Deferred tax assets

The deferred tax asset is made up as follows:

[Click here to enter data](#)

Deferred tax liabilities

The deferred tax liability is made up as follows:

[Click here to enter data](#)

The movement in deferred tax is shown below:

[Click here to enter data](#)

[Details to support recognition of deferred tax](#)

Sub note 6

There are €2,323 of deductible temporary differences (2023 - €34,234), €23,426 of unused tax losses (2023 - €23,423) €23,426 of unused tax credits (2023 - €34,234) for which no deferred tax asset is recognised in the statement of financial position.

These expire on 26 August 2025.

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

Deferred tax movement during the year:

[Click here to enter data](#)

At 1 July 2024	At 30 June 2025
€	€
-	-

Deferred tax movement during the prior year:

[Click here to enter data](#)

At 1 July 2023	At 30 June 2024
€	€
-	-

Deferred tax assets

The deferred tax asset is made up as follows:

[Click here to enter data](#)

Deferred tax liabilities

The deferred tax liability is made up as follows:

[Click here to enter data](#)

The movement in deferred tax is shown below:

[Click here to enter data](#)

[Details to support recognition of deferred tax](#)

Sub note 6

There are €2,323 of deductible temporary differences (2024 - €34,234), €23,426 of unused tax losses (2024 - €23,423) €23,426 of unused tax credits (2024 - €34,234) for which no deferred tax asset is recognised in the statement of financial position. These expire on 26 August 2025.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

24 Other financial assets

	Group 2024 €	2023 €	Company 2024 €	2023 €
Non-current financial assets				
Placements with banks and other institutions	1,431	2,862	1,703	3,406
Derivative assets held for risk management and hedge accounting	1,208	2,416	2,699	5,398
	<u>2,639</u>	<u>5,278</u>	<u>4,402</u>	<u>8,804</u>
	Group 2024 €	2023 €	Company 2024 €	2023 €
Current financial assets				
Placements with banks and other institutions	809	1,618	59	118
Derivative assets held for risk management and hedge accounting	673	1,346	1,266	2,532
	<u>1,482</u>	<u>2,964</u>	<u>1,325</u>	<u>2,650</u>

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

24 Other financial assets

	Group 2025 €	2024 €	Company 2025 €	2024 €
Non-current financial assets				
Placements with banks and other institutions	1,431	2,862	1,703	3,406
Derivative assets held for risk management and hedge accounting	1,208	2,416	2,699	5,398
	<u>2,639</u>	<u>5,278</u>	<u>4,402</u>	<u>8,804</u>
	Group 2025 €	2024 €	Company 2025 €	2024 €
Current financial assets				
Placements with banks and other institutions	809	1,618	59	118
Derivative assets held for risk management and hedge accounting	673	1,346	1,266	2,532
	<u>1,482</u>	<u>2,964</u>	<u>1,325</u>	<u>2,650</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Movement in available for sale assets - group

	2024 €	2023 €
Cost		
At 1 January	8,178	16,356
Revaluation	3,102	6,204
Additions	12,436	24,872
Disposals	4,218	8,436
Transfers to and from equity	4,072	8,144
Foreign exchange movements	5,439	10,878
At 31 December	<u>37,445</u>	<u>74,890</u>
Provision		
At 1 January	(6,741)	(13,482)
Provision	(1,246)	(2,492)
Eliminated on disposal	(2,846)	(5,692)
At 31 December	<u>(10,833)</u>	<u>(21,666)</u>
Carrying amount		
At 31 December	<u><u>48,278</u></u>	<u><u>96,556</u></u>

Movement in available for sale assets - company

	2024 €	2023 €
Cost		
At 1 January	3,002	6,004
Revaluation	13,776	27,552
Additions	1,950	3,900
Disposals	3,736	7,472
Transfers to and from equity	9,623	19,246
Foreign exchange movements	11,277	22,554
At 31 December	<u>43,364</u>	<u>86,728</u>
Provision		
At 1 January	(8,790)	(17,580)
Provision	(4,247)	(8,494)
Eliminated on disposal	(7,159)	(14,318)
At 31 December	<u>(20,196)</u>	<u>(40,392)</u>
Carrying amount		

ROI IFRS REG

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

Movement in available for sale assets - group

	2025 €	2024 €
Cost		
At 1 July	8,178	16,356
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Additions	12,436	24,872
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Foreign exchange movements	5,439	10,878
At 30 June	37,445	74,890
Provision		
At 1 July	(6,741)	(13,482)
Provision	(1,246)	(2,492)
Eliminated on disposal	(2,846)	(5,692)
At 30 June	(10,833)	(21,666)
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Disposals	3,736	7,472
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Foreign exchange movements	11,277	22,554
At 30 June	43,364	86,728
Provision		
At 1 July	(8,790)	(17,580)
Provision	(4,247)	(8,494)
Eliminated on disposal	(7,159)	(14,318)
At 30 June	(20,196)	(40,392)
Carrying amount		

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
At 31 December	63,560	127,120

Placements with banks and other financial institutions

[Click here to enter data](#)

	Group 2024 €	2023 €	Company 2024 €	2023 €
Non-current				
Placements with banks and other financial institutions before impairment	1,431	2,862	1,703	3,406
Less: allowance for impairment losses	98,234	92,878	34,520	64,387
Total non-current	99,665	95,740	36,223	67,793
Current				
Placements with banks and other financial institutions before impairment	64,533	1,618	34,534	4,534
Less: allowance for impairment losses	98,247	28,347	87,467	98,347
Total current	162,780	29,965	122,001	102,881
Total placements with banks and other institutions	262,445	125,705	158,224	170,674

Group

The table below shows the credit quality and the maximum exposure to credit risk based on the group's internal credit rating system and year-end stage classification. The amounts presented are gross of impairment allowances. Details of the group's policies about whether ECL allowances are calculated on an individual or collective basis are set out in the accounting policy note to these financial statements.

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

	2025 €	2024 €
At 30 June	63,560	127,120

Placements with banks and other financial institutions

[Click here to enter data](#)

	Group 2025 €	2024 €	Company 2025 €	2024 €
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Less: allowance for impairment losses	98,234	92,878	34,520	64,387
Total non-current	99,665	95,740	36,223	67,793
Current				
Placements with banks and other financial institutions before impairment	64,533	1,618	34,534	4,534
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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024			
Non-current Internal rating guide	Stage 1 €	Stage 2 €	Stage 3 €	Total €
Performing				
High grade	82,374	98,347	87,234	267,955
Standard grade	23,748	82,734	87,348	193,830
Sub-standard grade	23,874	98,374	12,342	134,590
Past due but not impaired	12,311	13,412	23,412	49,135
Non-performing				
Individually impaired	87,348	82,748	23,428	193,524
	<u>229,655</u>	<u>375,615</u>	<u>233,764</u>	<u>839,034</u>
				2023
Non-current Internal rating guide				Total €
Performing				
High grade				197,973
Standard grade				141,565
Sub-standard grade				198,339
Past due but not impaired				134,567
Non-performing				
Individually impaired				<u>209,038</u>
				<u>881,482</u>

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Testtest

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	2024				2023
Current Internal rating guide	Stage 1 €	Stage 2 €	Stage 3 €	Total €	Total
Performing					
High grade	82,347	98,237	23,478	204,062	209,3
Standard grade	82,734	21,347	98,374	202,455	243,4
Sub-standard grade	23,457	98,734	34,758	156,949	257,4
Past due but not impaired	82,374	87,328	98,374	268,076	198,8
Non-performing					
Individually impaired	<u>98,274</u>	<u>34,787</u>	<u>98,237</u>	<u>231,298</u>	<u>250,4</u>
	<u>369,186</u>	<u>340,433</u>	<u>353,221</u>	<u>1,062,840</u>	<u>1,159,4</u>

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

	2025			
Non-current Internal rating guide	Stage 1 €	Stage 2 €	Stage 3 €	Total €
Performing				
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Standard grade	23,748	82,734	87,348	193,830
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Individually impaired	87,348	82,748	23,428	193,524
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				2024
Non-current Internal rating guide				Total €
Performing				
High grade				197,973
Standard grade				141,565
Sub-standard grade				198,339
Past due but not impaired				134,567
Non-performing				
Individually impaired				<u>209,038</u>
				<u>881,482</u>

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Testtest

[Click here to enter data](#)

	2025				2024
Current Internal rating guide	Stage 1 €	Stage 2 €	Stage 3 €	Total €	Total
Performing					
High grade	82,347	98,237	23,478	204,062	209,3
Standard grade	82,734	21,347	98,374	202,455	243,4
Sub-standard grade	23,457	98,734	34,758	156,949	257,4
Past due but not impaired	82,374	87,328	98,374	268,076	198,8
Non-performing					
Individually impaired	<u>98,274</u>	<u>34,787</u>	<u>98,237</u>	<u>231,298</u>	<u>250,4</u>
	<u>369,186</u>	<u>340,433</u>	<u>353,221</u>	<u>1,062,840</u>	<u>1,159,4</u>

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

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Company

The table below shows the credit quality and the maximum exposure to credit risk based on the company's internal credit rating system and year-end stage classification. The amounts presented are gross of impairment allowances. Details of the company's policies about whether ECL allowances are calculated on an individual or collective basis are set out in the accounting policy note to these financial statements.

[Click here to enter data](#)

	2024			
Non-current	Stage 1	Stage 2	Stage 3	Total
Internal rating guide	€	€	€	€
Performing				
High grade	3,240	5,234	5,234	13,708
Standard grade	52,345	45,234	5,234	102,813
Sub-standard grade	2,345	4,523	5,234	12,102
Past due but not impaired	2,345	63,862	52,345	118,552
Non-performing				
Individually impaired	98,487	3,453	52,345	154,285
	<u>158,762</u>	<u>122,306</u>	<u>120,392</u>	<u>401,460</u>
				2023
Non-current				Total
Internal rating guide				€
Performing				
High grade				12,813
Standard grade				13,013
Sub-standard grade				11,143
Past due but not impaired				50,035
Non-performing				
Individually impaired				<u>69,876</u>
				<u>156,880</u>

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

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Testtest

Company

The table below shows the credit quality and the maximum exposure to credit risk based on the company's internal credit rating system and year-end stage classification. The amounts presented are gross of impairment allowances. Details of the company's policies about whether ECL allowances are calculated on an individual or collective basis are set out in the accounting policy note to these financial statements.

[Click here to enter data](#)

	2025			
Non-current Internal rating guide	Stage 1 €	Stage 2 €	Stage 3 €	Total €
Performing				
High grade	3,240	5,234	5,234	13,708
Standard grade	52,345	45,234	5,234	102,813
Sub-standard grade	2,345	4,523	5,234	12,102
Past due but not impaired	2,345	63,862	52,345	118,552
Non-performing				
Individually impaired	98,487	3,453	52,345	154,285
	<u>158,762</u>	<u>122,306</u>	<u>120,392</u>	<u>401,460</u>
				2024
Non-current Internal rating guide				Total €
Performing				
High grade				12,813
Standard grade				13,013
Sub-standard grade				11,143
Past due but not impaired				50,035
Non-performing				
Individually impaired				<u>69,876</u>
				<u>156,880</u>

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024			
Current Internal rating guide	Stage 1 €	Stage 2 €	Stage 3 €	Total €
Performing				
High grade	4,533	45,234	5,234	55,001
Standard grade	4,564	34,523	5,324	44,411
Sub-standard grade	68,726	23,452	34,534	126,712
Past due but not impaired	98,236	2,345	52,345	152,926
Non-performing				
Individually impaired	345,346	65,378	98,247	508,971
	<u>521,405</u>	<u>170,932</u>	<u>195,684</u>	<u>888,021</u>
				2023
Current Internal rating guide				Total €
Performing				
High grade				173,400
Standard grade				39,224
Sub-standard grade				61,232
Past due but not impaired				172,774
Non-performing				
Individually impaired				61,032
				<u>507,662</u>

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FFWFWFW

25 Inventories

	Group		Company	
	2024 €	2023 €	2024 €	2023 €
Raw materials and consumables	3,163	6,326	5,189	10,378
Merchandise	747	1,494	5,535	11,070
Production supplies	1,264	2,528	2,930	5,860
Work in progress	256	512	3,581	7,162
Finished goods and goods for resale	144	288	2,713	5,426
Other inventories	480	960	793	1,586
	<u>6,054</u>	<u>12,108</u>	<u>20,741</u>	<u>41,482</u>

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

	2025			
Current Internal rating guide	Stage 1 €	Stage 2 €	Stage 3 €	Total €
Performing				
High grade	4,533	45,234	5,234	55,001
Standard grade	4,564	34,523	5,324	44,411
Sub-standard grade	68,726	23,452	34,534	126,712
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Non-performing				
Individually impaired	345,346	65,378	98,247	508,971
	<u>521,405</u>	<u>170,932</u>	<u>195,684</u>	<u>888,021</u>
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Current Internal rating guide				Total €
Performing				
High grade				173,400
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Individually impaired				61,032
				<u>507,662</u>

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	2025 €	2024 €	2025 €	2024 €
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	<u>6,054</u>	<u>12,108</u>	<u>20,741</u>	<u>41,482</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Inventories at fair value](#)

[Inventories recognised as expense](#)

[Inventories written down](#)

[Inventories reversal of write down](#)

0980988

Sub note 6

[Inventories pledged as security for liabilities](#)

Contracts in progress

As at 31 December 2024 the group aggregate amount of costs incurred and recognised profits (less recognised losses) is €97,098 (2023 - €98,908). At the same date, the amount of advances received is €46,347 (2023 - €34,598) and the amount of retentions is €43,457 (2023 - €76,455).

As at 31 December 2024 the company aggregate amount of costs incurred and recognised profits (less recognised losses) is €98,387 (2023 - €98,653). At the same date, the amount of advances received is €87,397 (2023 - €98,375) and the amount of retentions is €76,538 (2023 - €98,537).

Included within group other receivables (see note 26) is €34,534 (2023 - €67,563) and within company other receivables is €76,538 (2023 - €75,678) being the gross amount due from customers for contract work.

Included within group other payables (see note 30) is €78,347 (2023 - €9,809) and within company other payables is €83,877 (2023 - €98,375) being the gross amount due to customers for contract work.

26 Trade and other receivables

	Group		Company	
	2024	2023	2024	2023
	€	€	€	€
Trade receivables	1,690	3,380	905	1,810
Provision for impairment of trade receivables	1,320	2,640	1,372	2,744
Net trade receivables	3,010	6,020	2,277	4,554
Receivables from related parties	3,098	6,196	1,931	3,862
Loans to related parties	1,025	2,050	1,958	3,916
Accrued income	357	714	3,725	7,450
Prepayments	4,344	8,688	2,090	4,180
Other receivables	2,131	4,262	5,958	11,916
	13,965	27,930	17,939	35,878

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

[Inventories at fair value](#)

[Inventories recognised as expense](#)

[Inventories written down](#)

[Inventories reversal of write down](#)

0980988

Sub note 6

[Inventories pledged as security for liabilities](#)

Contracts in progress

As at 30 June 2025 the group aggregate amount of costs incurred and recognised profits (less recognised losses) is €97,098 (2024 - €98,908). At the same date, the amount of advances received is €46,347 (2024 - €34,598) and the amount of retentions is €43,457 (2024 - €76,455).

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Included within group other payables (see note 30) is €78,347 (2024 - €9,809) and within company other payables is €83,877 (2024 - €98,375) being the gross amount due to customers for contract work.

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	€	€	€	€
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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Group		Company	
	2024	2023	2024	2023
	€	€	€	€
Current				
Trade receivables	1,690	3,380	905	1,810
Provision for impairment of trade receivables	1,320	2,640	1,372	2,744
Net trade receivables	3,010	6,020	2,277	4,554
Receivables from related parties	3,098	6,196	1,931	3,862
Loans to related parties	1,025	2,050	1,958	3,916
Accrued income	357	714	3,725	7,450
Prepayments	4,344	8,688	2,090	4,180
Other receivables	2,131	4,262	5,958	11,916
	13,965	27,930	17,939	35,878
	2024	2023	2024	2023
Non-current	€	€	€	€

Details of non-current trade and other receivables

[Click here to enter data](#)

Group

€865,456 (2024 - €8,098) of 09080 is classified as non current. 098098

Company

€98,787 (2024 - €86,457) of Sub note 6 is classified as non current. Sub note 6

Pledged as collateral

[Click here to enter data](#)

Group

Included within 09080 is €98,098 (2024 - €98,098) held as collateral. 098

Company

Included within Sub note 6 is €87,897 (2024 - €34,534) held as collateral. Sub note 6

The fair value of those trade and other receivables classified as financial instrument loans and receivables are disclosed in the financial instruments note.

The group's exposure to credit and market risks, including impairments and allowances for credit losses, relating to trade and other receivables is disclosed in the financial risk management and impairment note.

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

	Group		Company	
	2025	2024	2025	2024
	€	€	€	€
Current				
Trade receivables	1,690	3,380	905	1,810
Provision for impairment of trade receivables	1,320	2,640	1,372	2,744
Net trade receivables	3,010	6,020	2,277	4,554
Receivables from related parties	3,098	6,196	1,931	3,862
Loans to related parties	1,025	2,050	1,958	3,916
Accrued income	357	714	3,725	7,450
Prepayments	4,344	8,688	2,090	4,180
Other receivables	2,131	4,262	5,958	11,916
	13,965	27,930	17,939	35,878
	Group		Company	
	2025	2024	2025	2024
	€	€	€	€
Non-current				

Details of non-current trade and other receivables

[Click here to enter data](#)

Group

€865,456 (2025 - €8,098) of 09080 is classified as non current. 098098

Company

€98,787 (2025 - €86,457) of Sub note 6 is classified as non current. Sub note 6

Pledged as collateral

[Click here to enter data](#)

Group

Included within 09080 is €98,098 (2025 - €98,098) held as collateral. 098

Company

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The fair value of those trade and other receivables classified as financial instrument loans and receivables are disclosed in the financial instruments note.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The trade and other receivables classified as financial instruments are disclosed below. The company's exposure to credit and market risks, including maturity analysis, relating to trade and other receivables is disclosed in note 44 "Financial risk review".

Draft

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

The trade and other receivables classified as financial instruments are disclosed below. The company's exposure to credit and market risks, including maturity analysis, relating to trade and other receivables is disclosed in note 44 "Financial risk review".

Draft

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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Trade receivables above include amounts (detailed below) that are past due at the end of the reporting period and which an allowance for doubtful debts has not been recognised as the amounts are still considered recoverable and there hasn't been a significant change in credit quality.

[Click here to enter data](#)

Age of trade receivables that are past due but not impaired

	Group		Company	
	2024	2023	2024	2023
	€	€	€	€
7 to 30 days	6,545	98,764	2,341	87,387
31 to 60 days	1,234	75,387	87,564	4,564
61 to 90 days	3,434	34,534	4,564	75,676
91 to 120 days	3,434	564,564	6,756	67,867
3 to 6 months	6,563	3,453	45,675	4,564
6 months to 1 year	34,234	1,234	45,647	56,474
Over 1 year	23,423	1,234	45,647	45,645
	<u>78,867</u>	<u>779,170</u>	<u>238,194</u>	<u>342,177</u>
Average age (days)	<u>98,098</u>	<u>98,089</u>	<u>98,347</u>	<u>63,765</u>

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The provision for impairment of trade receivables (analysed below) is the difference between the carrying value and the present value of the expected proceeds.

[Click here to enter data](#)

Age of impaired trade receivables

	Group		Company	
	2024	2023	2024	2023
	€	€	€	€
7 to 30 days	3,245	2,345	46,456	5,645
31 to 60 days	23,534	3,245	3,453	6,754
61 to 90 days	53,245	45,345	6,757	45,345
91 to 120 days	45,645	34,234	3,454	5,656
3 to 6 months	34,574	35,653	34,534	45,345
6 months to 1 year	2,345	3,245	2,342	45,457
Over 1 year	2,345	3,245	3,423	4,234
	<u>164,933</u>	<u>127,312</u>	<u>100,419</u>	<u>158,436</u>

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

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[Click here to enter data](#)

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	2025	2024	2025	2024
	€	€	€	€
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31 to 60 days	1,234	75,387	87,564	4,564
61 to 90 days	3,434	34,534	4,564	75,676
91 to 120 days	3,434	564,564	6,756	67,867
3 to 6 months	6,563	3,453	45,675	4,564
6 months to 1 year	34,234	1,234	45,647	56,474
Over 1 year	23,423	1,234	45,647	45,645
	<u>78,867</u>	<u>779,170</u>	<u>238,194</u>	<u>342,177</u>
Average age (days)	<u>98,098</u>	<u>98,089</u>	<u>98,347</u>	<u>63,765</u>

[Click here to enter data](#)

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	Group		Company	
	2025	2024	2025	2024
	€	€	€	€
7 to 30 days	3,245	2,345	46,456	5,645
31 to 60 days	23,534	3,245	3,453	6,754
61 to 90 days	53,245	45,345	6,757	45,345
91 to 120 days	45,645	34,234	3,454	5,656
3 to 6 months	34,574	35,653	34,534	45,345
6 months to 1 year	2,345	3,245	2,342	45,457
Over 1 year	2,345	3,245	3,423	4,234
	<u>164,933</u>	<u>127,312</u>	<u>100,419</u>	<u>158,436</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Group 2024 €	2023 €	Company 2024 €	2023 €
At amortised cost				
Customers	82,734	64,287	45,364	34,534
Loan notes	34,787	98,374	56,345	56,345
Loan to an associate	28,347	47,528	6,345	63,456
Loan to directors	82,734	47,289	6,345	94,873
	<u>228,602</u>	<u>257,478</u>	<u>114,399</u>	<u>249,208</u>
Less: impairment loss allowance	<u>76,234</u>	<u>74,282</u>	<u>75,287</u>	<u>89,898</u>
At fair value through profit and loss				
Customers	82,734	78,348	4,563	36,460
Loan notes	24,877	21,344	3,434	43,534
Loan to an associate	27,487	24,577	85,384	34,534
Loan to directors	87,423	82,738	98,474	34,534
	<u>222,521</u>	<u>207,007</u>	<u>191,855</u>	<u>149,062</u>

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

	Group 2025 €	2024 €	Company 2025 €	2024 €
At amortised cost				
Customers	82,734	64,287	45,364	34,534
Loan notes	34,787	98,374	56,345	56,345
Loan to an associate	28,347	47,528	6,345	63,456
Loan to directors	82,734	47,289	6,345	94,873
	<u>228,602</u>	<u>257,478</u>	<u>114,399</u>	<u>249,208</u>
Less: impairment loss allowance	<u>76,234</u>	<u>74,282</u>	<u>75,287</u>	<u>89,898</u>
At fair value through profit and loss				
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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Group

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	2024	2023
	Gross carrying amount	Gross carrying amount
	€	€
At amortised cost		
Customers	82,734	64,287
Loan notes	34,787	98,374
Loan to an associate	28,347	47,528
Loan to directors	82,734	47,289
	228,602	257,478

	2024	2023
	ECL allowance	ECL allowance
	€	€
At amortised cost		
Customers	89,287	27,346
Loan notes	29,878	92,834
Loan to an associate	87,234	37,462
Loan to directors	87,234	23,476
	293,633	181,118

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	2024	2023
	Gross carrying amount	Gross carrying amount
	€	€
At fair value through profit and loss		
Customers	82,734	78,348
Loan notes	24,877	21,344
Loan to an associate	27,487	24,577
Loan to directors	87,423	82,738
	222,521	207,007

	2024	2023
	Gain/loss impact	Gain/loss impact
	€	€
At fair value through profit and loss		
Customers	23,421	98,237
Loan notes	76,428	64,376
Loan to an associate	98,742	34,576
Loan to directors	98,742	32,457
	297,333	229,646

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Group

		2025		2024
	Gross carrying amount	ECL allowance	Carrying amount	Gross carrying amount
At amortised cost	€	€	€	€
Customers	82,734	23,476	87,647	64,287
Loan notes	34,787	87,346	82,734	98,374
Loan to an associate	28,347	98,723	23,847	47,528
Loan to directors	82,734	98,734	38,479	47,289
	228,602	308,279	232,707	257,478

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	2024	
	Gain/loss impact	Carrying amount
At fair value through profit and loss	€	€
Customers	23,421	98,237
Loan notes	76,428	64,376
Loan to an associate	98,742	34,576
Loan to directors	98,742	32,457
	297,333	229,646

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

Company

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	2024	2023
	Gross carrying amount €	Gross carrying amount €
At amortised cost		
Customers	45,364	34,534
Loan notes	56,345	56,345
Loan to an associate	6,345	63,456
Loan to directors	6,345	94,873
	<u>114,399</u>	<u>249,208</u>

	2024	2023
	ECL allowance €	ECL allowance €
At amortised cost		
Customers	3,456	(28,922)
Loan notes	3,456	13,000
Loan to an associate	34,534	60,000
Loan to directors	78,735	75,872
	<u>120,181</u>	<u>119,950</u>

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	2024	2023
	Gross carrying amount €	Gross carrying amount €
At fair value through profit and loss		
Customers	4,563	36,460
Loan notes	3,434	43,534
Loan to an associate	85,384	34,534
Loan to directors	98,474	34,534
	<u>191,855</u>	<u>149,062</u>

	2024	2023
	Gain/loss impact €	Gain/loss impact €
At fair value through profit and loss		
Customers	34,563	1,926
Loan notes	345,435	40,078
Loan to an associate	4,563	62,885
Loan to directors	34,563	31,081
	<u>419,124</u>	<u>135,970</u>

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

Company

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	2025	2025	2024	2024
	Gross carrying amount	ECL allowance	Carrying amount	Gross carrying amount
	€	€	€	€
At amortised cost				
Customers	45,364	3,456	41,908	34,534
Loan notes	56,345	3,456	52,889	56,345
Loan to an associate	6,345	34,534	(28,189)	63,456
Loan to directors	6,345	78,735	85,387	94,873
	<u>114,399</u>	<u>120,181</u>	<u>151,995</u>	<u>249,208</u>

	2024	2024
	ECL allowance	Carrying amount
	€	€
At amortised cost		
Customers	63,456	(28,922)
Loan notes	43,345	13,000
Loan to an associate	3,456	60,000
Loan to directors	345,345	75,872
	<u>455,602</u>	<u>119,950</u>

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	2025	2025	2024	2024
	Gross carrying amount	Gain/loss impact	Carrying amount	Gross carrying amount
	€	€	€	€
At fair value through profit and loss				
Customers	4,563	34,563	(30,000)	36,460
Loan notes	3,434	345,435	76,538	43,534
Loan to an associate	85,384	4,563	80,821	34,534
Loan to directors	98,474	34,563	63,911	34,534
	<u>191,855</u>	<u>419,124</u>	<u>191,270</u>	<u>149,062</u>

	2024	2024
	Gain/loss impact	Carrying amount
	€	€
At fair value through profit and loss		
Customers	34,534	1,926
Loan notes	3,456	40,078
Loan to an associate	75,387	62,885
Loan to directors	3,453	31,081
	<u>116,830</u>	<u>135,970</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

27 Cash and cash equivalents

	Group		Company	
	2024	2023	2024	2023
	€	€	€	€
Cash on hand	1,001,080	2,160	5,420	10,840
Cash at bank	1,162	2,324	145	290
Short-term deposits	8	16	5,573	11,146
Other cash and cash equivalents	8	16	7,071	14,142
	1,002,258	4,516	18,209	36,418
Bank overdrafts	(10,511)	(21,022)	(10,371)	(20,742)
Cash and cash equivalents in statement of cash flows	991,747	(16,506)	7,838	15,676

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Sub note 6

Balances held by the group that are not available for use by the group

	2024	2023
	€	€
Balances held by the company that are not available for use by the company	73,834	9,978

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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	12,312	87,537

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Sub note 6

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

27 Cash and cash equivalents

	Group		Company	
	2025	2024	2025	2024
	€	€	€	€
Cash on hand	1,001,080	2,160	5,420	10,840
Cash at bank	1,162	2,324	145	290
Short-term deposits	8	16	5,573	11,146
Other cash and cash equivalents	8	16	7,071	14,142
	1,002,258	4,516	18,209	36,418
Bank overdrafts	(10,511)	(21,022)	(10,371)	(20,742)
Cash and cash equivalents in statement of cash flows	991,747	(16,506)	7,838	15,676

[Click here to enter data](#)

FFWFWFW

[Click here to enter data](#)

Sub note 6

Balances held by the group that are not available for use by the group

	2025	2024
	€	€
Balances held by the company that are not available for use by the company	73,834	9,978

[Click here to enter data](#)

FFWFWFW

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	12,312	87,537

[Click here to enter data](#)

Sub note 6

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Non-cash transactions excluded from the consolidated cash flow statement

	2024 €	2023 €
Cost of new property plant and equipment acquired under finance leases	23,234	4,234
Conversion of debt to equity	75,837	34,235
NewRow_0	87,469	98,358
Click here to enter data		

FFWFWFW

Non-cash transactions excluded from the cash flow statement

	2024 €	2023 €
Cost of new property plant and equipment acquired under finance leases	12,345	12,345
Conversion of debt to equity	12,345	12,345
NewRow_0	12,345	12,345
Click here to enter data		

Test

28 Trade and other payables

	Group		Company	
	2024 €	2023 €	2024 €	2023 €
Trade payables	57,519	15,038	1,544	3,088
Accrued expenses	88,524	37,048	150	300
Amounts due to related parties	81,071	2,142	2,945	5,890
Corporation tax	25,218	50,436	1,432	2,864
VAT	4,561	9,122	7,726	15,452
Social security	3,057	6,114	1,559	3,118
Capital gains tax	8,969	17,938	6,400	12,800
Income tax payable on emoluments	515	1,030	8,695	17,390
Other income tax	7,323	14,646	8,782	17,564
Other taxes	3,560	7,120	3,406	6,812
Outstanding defined contribution pension costs	202,080	4,160	207	414
Other payables	510,201	20,402	2,694	5,388
	992,598	185,196	45,540	91,080
Less non-current portion	(1,001,029)	(2,058)	(2,162)	(4,324)
	(8,431)	183,138	43,378	86,756

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

Non-cash transactions excluded from the consolidated cash flow statement

	2025 €	2024 €
Cost of new property plant and equipment acquired under finance leases	23,234	4,234
Conversion of debt to equity	75,837	34,235
NewRow_0	87,469	98,358
Click here to enter data		

FFWFWFW

Non-cash transactions excluded from the cash flow statement

	2025 €	2024 €
Cost of new property plant and equipment acquired under finance leases	12,345	12,345
Conversion of debt to equity	12,345	12,345
NewRow_0	12,345	12,345
Click here to enter data		

Test

28 Trade and other payables

	Group		Company	
	2025 €	2024 €	2025 €	2024 €
Trade payables	57,519	15,038	1,544	3,088
Accrued expenses	88,524	37,048	150	300
Amounts due to related parties	81,071	2,142	2,945	5,890
Corporation tax	25,218	50,436	1,432	2,864
VAT	4,561	9,122	7,726	15,452
Social security	3,057	6,114	1,559	3,118
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Income tax payable on emoluments	515	1,030	8,695	17,390
Other income tax	7,323	14,646	8,782	17,564
Other taxes	3,560	7,120	3,406	6,812
Outstanding defined contribution pension costs	202,080	4,160	207	414
Other payables	510,201	20,402	2,694	5,388
	992,598	185,196	45,540	91,080
Less non-current portion	(1,001,029)	(2,058)	(2,162)	(4,324)
	(8,431)	183,138	43,378	86,756

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Group 2024 €	2023 €	Company 2024 €	2023 €
Out of balance to Trade and other payables category	(101,029)	(2,058)	(2,162)	(4,324)
Non-current liabilities	Group 2024 €	2023 €	Company 2024 €	2023 €
Trade payables	50,000	-	-	-
Accrued expenses	70,000	-	-	-
Amounts due to related parties	80,000	-	-	-
Outstanding defined contribution pension costs	200,000	-	-	-
Other payables	500,000	-	-	-
	<u>900,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Out of balance to Trade and other payables category	(101,029)	(2,058)	(2,162)	(4,324)
Current liabilities	Group 2024 €	2023 €	Company 2024 €	2023 €
Trade payables	7,519	15,038	1,544	3,088
Accrued expenses	18,524	37,048	150	300
Amounts due to related parties	1,071	2,142	2,945	5,890
Corporation tax	25,218	50,436	1,432	2,864
VAT	4,561	9,122	7,726	15,452
Social security	3,057	6,114	1,559	3,118
Capital gains tax	8,969	17,938	6,400	12,800
Income tax payable on emoluments	515	1,030	8,695	17,390
Other income tax	7,323	14,646	8,782	17,564
Other taxes	3,560	7,120	3,406	6,812
Outstanding defined contribution pension costs	2,080	4,160	207	414
Other payables	10,201	20,402	2,694	5,388
	<u>92,598</u>	<u>185,196</u>	<u>45,540</u>	<u>91,080</u>

[Click here to enter data](#)

The trade and other payables classified as financial instruments are disclosed below. The company's exposure to credit and market risks, including maturity analysis, relating to trade and other payables is disclosed in note 44 "Financial risk review".

ROI IFRS REG

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

	Group 2025 €	2024 €	Company 2025 €	2024 €
Out of balance to Trade and other payables category	(101,029)	(2,058)	(2,162)	(4,324)
Non-current liabilities	Group 2025 €	2024 €	Company 2025 €	2024 €
Trade payables	50,000	-	-	-
Accrued expenses	70,000	-	-	-
Amounts due to related parties	80,000	-	-	-
Outstanding defined contribution pension costs	200,000	-	-	-
Other payables	500,000	-	-	-
	<u>900,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Out of balance to Trade and other payables category	(101,029)	(2,058)	(2,162)	(4,324)
Current liabilities	Group 2025 €	2024 €	Company 2025 €	2024 €
Trade payables	7,519	15,038	1,544	3,088
Accrued expenses	18,524	37,048	150	300
Amounts due to related parties	1,071	2,142	2,945	5,890
Corporation tax	25,218	50,436	1,432	2,864
VAT	4,561	9,122	7,726	15,452
Social security	3,057	6,114	1,559	3,118
Capital gains tax	8,969	17,938	6,400	12,800
Income tax payable on emoluments	515	1,030	8,695	17,390
Other income tax	7,323	14,646	8,782	17,564
Other taxes	3,560	7,120	3,406	6,812
Outstanding defined contribution pension costs	2,080	4,160	207	414
Other payables	10,201	20,402	2,694	5,388
	<u>92,598</u>	<u>185,196</u>	<u>45,540</u>	<u>91,080</u>

[Click here to enter data](#)

The trade and other payables classified as financial instruments are disclosed below. The company's exposure to credit and market risks, including maturity analysis, relating to trade and other payables is disclosed in note 44 "Financial risk review".

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	Group 2024 €	2023 €	Company 2024 €	2023 €
Trade and other payables at fair value - Suppliers	87,498	27,346	9,898	9,898
Trade and other payables at fair value - Others	82,738	83,742	98,998	9,889
	<u>170,236</u>	<u>111,088</u>	<u>108,896</u>	<u>19,787</u>

29 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 IFRS REG

trading as Ireland International Financial Reporting Standards

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

[Click here to enter data](#)

	Group 2025 €	2024 €	Company 2025 €	2024 €
Trade and other payables at fair value - Suppliers	87,498	27,346	9,898	9,898
Trade and other payables at fair value - Others	82,738	83,742	98,998	9,889
	<u>170,236</u>	<u>111,088</u>	<u>108,896</u>	<u>19,787</u>

29 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

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
2025 2024

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](#)

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Non-cash changes
[Click here to enter data](#)

30 Loans and borrowings

	Group		Company	
	2024	2023	2024	2023
	€	€	€	€
Non-current loans and borrowings				
Bank borrowings	2,565	5,130	470	940
Bank overdrafts	8,137	16,274	6,123	12,246
Finance lease liabilities	2,177	4,354	16,906	33,812
Convertible debt	3,779	7,558	1,069	2,138
Redeemable preference shares	200	400	10,394	20,788
Unsecured debentures	6,990	13,980	4,490	8,980
Secured debentures	2,866	5,732	9,692	19,384
Other borrowings	260	520	11,376	22,752
	<u>26,974</u>	<u>53,948</u>	<u>60,520</u>	<u>121,040</u>
	Group		Company	
	2024	2023	2024	2023
	€	€	€	€
Current loans and borrowings				
Bank borrowings	4,333	8,666	13,258	26,516
Bank overdrafts	2,374	4,748	4,248	8,496
Finance lease liabilities	1,577	3,154	1,381	2,762
Convertible debt	4,915	9,830	247	494
Redeemable preference shares	7,506	15,012	5,012	10,024
Unsecured debentures	2,402	4,804	1,075	2,150
Secured debentures	2,577	5,154	2,798	5,596
Other borrowings	139	278	1,824	3,648
	<u>25,823</u>	<u>51,646</u>	<u>29,843</u>	<u>59,686</u>

[Click here to enter data](#)

The group creditors include bank loans of €90,809 (2023 - €8,098), which is repayable by instalments and due within the next 12 months.

Included in the company creditors are bank loans of €78,457 (2023 - €87,979), which is repayable by instalments and due within the next 12 months.

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

30 Loans and borrowings

	Group 2025 €	2024 €	Company 2025 €	2024 €
Non-current loans and borrowings				
Bank borrowings	2,565	5,130	470	940
Bank overdrafts	8,137	16,274	6,123	12,246
Finance lease liabilities	2,177	4,354	16,906	33,812
Convertible debt	3,779	7,558	1,069	2,138
Redeemable preference shares	200	400	10,394	20,788
Unsecured debentures	6,990	13,980	4,490	8,980
Secured debentures	2,866	5,732	9,692	19,384
Other borrowings	260	520	11,376	22,752
	<u>26,974</u>	<u>53,948</u>	<u>60,520</u>	<u>121,040</u>
	Group 2025 €	2024 €	Company 2025 €	2024 €
Current loans and borrowings				
Bank borrowings	4,333	8,666	13,258	26,516
Bank overdrafts	2,374	4,748	4,248	8,496
Finance lease liabilities	1,577	3,154	1,381	2,762
Convertible debt	4,915	9,830	247	494
Redeemable preference shares	7,506	15,012	5,012	10,024
Unsecured debentures	2,402	4,804	1,075	2,150
Secured debentures	2,577	5,154	2,798	5,596
Other borrowings	139	278	1,824	3,648
	<u>25,823</u>	<u>51,646</u>	<u>29,843</u>	<u>59,686</u>

[Click here to enter data](#)

The group creditors include bank loans of €90,809 (2024 - €8,098), which is repayable by instalments and due within the next 12 months.

Included in the company creditors are bank loans of €78,457 (2024 - €87,979), which is repayable by instalments and due within the next 12 months.

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Group

Bank borrowings

[Click here to enter data](#)

9080

9080 is denominated in 098 with a nominal interest rate of 098%, and with the final instalment due on 7 August 2021. The carrying amount at year end is €9,809 (2023 - €8,098).

8980098

08098

[Click here to enter data](#)

908098

Convertible bonds

[Click here to enter data](#)

908

9809809

8098980

Movement in liability

[Click here to enter data](#)

	2024 €	2023 €
Proceeds from issue of convertible bonds	3,452	87,387
Transaction costs	98,537	23,236
Net proceeds	101,989	110,623
Amount classified as equity	2,345	5,234
Interest expense	2,345	5,234
Interest paid	2,345	6,343
	109,024	127,434

Convertible bonds issued

[Click here to enter data](#)

NewRow_0

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

Group

Bank borrowings

[Click here to enter data](#)

9080

9080 is denominated in 098 with a nominal interest rate of 098%, and with the final instalment due on 7 August 2021. The carrying amount at year end is €9,809 (2024 - €8,098).

8980098

08098

[Click here to enter data](#)

908098

Convertible bonds

[Click here to enter data](#)

908

9809809

8098980

Movement in liability

[Click here to enter data](#)

	2025 €	2024 €
Proceeds from issue of convertible bonds	3,452	87,387
Transaction costs	98,537	23,236
Net proceeds	101,989	110,623
Amount classified as equity	2,345	5,234
Interest expense	2,345	5,234
Interest paid	2,345	6,343
	109,024	127,434

Convertible bonds issued

[Click here to enter data](#)

NewRow_0

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Redeemable preference shares

[Click here to enter data](#)

09808

098098

0980

Movement in liability

[Click here to enter data](#)

	2024	2023
	€	€
Proceeds from issue of redeemable preference shares	75,654	98,537
Transaction costs	23,452	45,645
Carrying amount of redeemable preference shares	99,106	144,182

Debentures

[Click here to enter data](#)

08

098098098

0980

Details of debentures issued

[Click here to enter data](#)

09809 are in issue with a carrying amount of €8,098 (2023 - €98,098).

098

The amount issued in respect of each class of debentures issued is €98,098 (2023 - €9,089).

The consideration received in respect of each class of debentures issued is €8,098 (2023 - €90,809).

89009

Other borrowings

[Click here to enter data](#)

[Click here to enter data](#)

Liabilities due after more than five years

Included in liabilities are the following amounts due after more than five years:

[Click here to enter data](#)

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

Redeemable preference shares

[Click here to enter data](#)

09808

098098

0980

Movement in liability

[Click here to enter data](#)

	2025 €	2024 €
Proceeds from issue of redeemable preference shares	75,654	98,537
Transaction costs	23,452	45,645
Carrying amount of redeemable preference shares	99,106	144,182

Debentures

[Click here to enter data](#)

08

098098098

0980

Details of debentures issued

[Click here to enter data](#)

09809 are in issue with a carrying amount of €8,098 (2024 - €98,098).

098

The amount issued in respect of each class of debentures issued is €98,098 (2024 - €9,089).

The consideration received in respect of each class of debentures issued is €8,098 (2024 - €90,809).

89009

Other borrowings

[Click here to enter data](#)

[Click here to enter data](#)

Liabilities due after more than five years

Included in liabilities are the following amounts due after more than five years:

[Click here to enter data](#)

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
After more than five years by instalments	8,756	52,345
After more than five years not by instalments	2,345	5,456
	<u>11,101</u>	<u>57,801</u>

Borrowings due after five years

[Click here to enter data](#)

98

Bank loans and overdrafts after five years

[Click here to enter data](#)

098098

Other loans after five years

[Click here to enter data](#)

908

Debenture loans after five years

[Click here to enter data](#)

09809

Bank borrowings and debenture loans after five years

[Click here to enter data](#)

8098

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

	2025 €	2024 €
After more than five years by instalments	8,756	52,345
After more than five years not by instalments	2,345	5,456
	<u>11,101</u>	<u>57,801</u>

Borrowings due after five years

[Click here to enter data](#)

98

Bank loans and overdrafts after five years

[Click here to enter data](#)

098098

Other loans after five years

[Click here to enter data](#)

908

Debenture loans after five years

[Click here to enter data](#)

09809

Bank borrowings and debenture loans after five years

[Click here to enter data](#)

8098

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Company

Bank borrowings

[Click here to enter data](#)

Sub note 6

Sub note 6 is denominated in 9080988 with a nominal interest rate of 098098%, and with the final instalment due on 13 August 2021. The carrying amount at year end is €908,908 (2023 - €98,098).

Sub note 6

Sub note 6

[Click here to enter data](#)

Sub note 6

Convertible bonds

[Click here to enter data](#)

Sub note 6

Sub note 6

Sub note 6

Movement in liability

[Click here to enter data](#)

	2024 €	2023 €
Proceeds from issue of convertible bonds	87,537	98,537
Transaction costs	4,234	2,342
Net proceeds	91,771	100,879
Amount classified as equity	2,342	87,537
Interest expense	34,234	5,657
Interest paid	75,657	4,564
	204,004	198,637

Convertible bonds issued

[Click here to enter data](#)

NewRow_0

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

Company

Bank borrowings

[Click here to enter data](#)

Sub note 6

Sub note 6 is denominated in 9080988 with a nominal interest rate of 098098%, and with the final instalment due on 13 August 2021. The carrying amount at year end is €908,908 (2024 - €98,098).

Sub note 6

Sub note 6

[Click here to enter data](#)

Sub note 6

Convertible bonds

[Click here to enter data](#)

Sub note 6

Sub note 6

Sub note 6

Movement in liability

[Click here to enter data](#)

	2025 €	2024 €
Proceeds from issue of convertible bonds	87,537	98,537
Transaction costs	4,234	2,342
Net proceeds	91,771	100,879
Amount classified as equity	2,342	87,537
Interest expense	34,234	5,657
Interest paid	75,657	4,564
	204,004	198,637

Convertible bonds issued

[Click here to enter data](#)

NewRow_0

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Redeemable preference shares

[Click here to enter data](#)

Sub note 6

Sub note 6

Sub note 6

Movement in liability

[Click here to enter data](#)

	2024 €	2023 €
Proceeds from issue of redeemable preference shares	2,340	23,423
Transaction costs	23,423	4,234
Carrying amount of redeemable preference shares	25,763	27,657

Debentures

[Click here to enter data](#)

Sub note 6

Sub note 6

Sub note 6

Details of debentures issued

[Click here to enter data](#)

Sub note 6 are in issue with a carrying amount of €24,234 (2023 - €42,234).

Sub note 6

The amount issued in respect of each class of debentures issued is €23,423 (2023 - €23,423).

The consideration received in respect of each class of debentures issued is €54,657 (2023 - €42,342).

Sub note 6

Other borrowings

[Click here to enter data](#)

[Click here to enter data](#)

Liabilities due after more than five years

Included in liabilities are the following amounts due after more than five years:

[Click here to enter data](#)

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

Redeemable preference shares

[Click here to enter data](#)

Sub note 6

Sub note 6

Sub note 6

Movement in liability

[Click here to enter data](#)

	2025 €	2024 €
Proceeds from issue of redeemable preference shares	2,340	23,423
Transaction costs	23,423	4,234
Carrying amount of redeemable preference shares	25,763	27,657

Debentures

[Click here to enter data](#)

Sub note 6

Sub note 6

Sub note 6

Details of debentures issued

[Click here to enter data](#)

Sub note 6 are in issue with a carrying amount of €24,234 (2024 - €42,234).

Sub note 6

The amount issued in respect of each class of debentures issued is €23,423 (2024 - €23,423).

The consideration received in respect of each class of debentures issued is €54,657 (2024 - €42,342).

Sub note 6

Other borrowings

[Click here to enter data](#)

[Click here to enter data](#)

Liabilities due after more than five years

Included in liabilities are the following amounts due after more than five years:

[Click here to enter data](#)

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
After more than five years by instalments	3,453	5,345
After more than five years not by instalments	4,534	54,564
	<u>7,987</u>	<u>59,909</u>

Borrowings due after five years

[Click here to enter data](#)

FASDFASF

Bank loans and overdrafts after five years

[Click here to enter data](#)

SDFASDFASD

Other loans after five years

[Click here to enter data](#)

UIHJKHKJH

Debenture loans after five years

[Click here to enter data](#)

KJHKJH

Bank borrowings and debenture loans after five years

[Click here to enter data](#)

KHKJHKJH

The loans and borrowings classified as financial instruments are disclosed in the financial instruments note.

The group's exposure to market and liquidity risk; including maturity analysis, in respect of loans and borrowings is disclosed in the financial risk management and impairment note.

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

	2025 €	2024 €
After more than five years by instalments	3,453	5,345
After more than five years not by instalments	4,534	54,564
	<u>7,987</u>	<u>59,909</u>

Borrowings due after five years

[Click here to enter data](#)

FASDFASF

Bank loans and overdrafts after five years

[Click here to enter data](#)

SDFASDFASD

Other loans after five years

[Click here to enter data](#)

UIHJKHKJH

Debenture loans after five years

[Click here to enter data](#)

KJHKJH

Bank borrowings and debenture loans after five years

[Click here to enter data](#)

KHKJHKJH

The loans and borrowings classified as financial instruments are disclosed in the financial instruments note.

The group's exposure to market and liquidity risk; including maturity analysis, in respect of loans and borrowings is disclosed in the financial risk management and impairment note.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

31 Leases

Group

Lease liabilities maturity analysis

A maturity analysis of lease liabilities based on undiscounted gross cash flow is reported in the table below:

[Click here to enter data](#)

	2024 €	2023 €
Less than one year	2,140	98,536
2 years	87,675	54,577
3 years	45,645	1,234
4 years	6,756	45,647
5 years	4,564	45,645
6 years	6,564	56,758
7 years	67,567	45,345
8 years	56,466	56,456
9 years	4,457	56,456
10 years	4,564	56,456
Between 10 to 15 years	7,656	4,547
More than 15 years	87,375	1,234
Total lease liabilities (undiscounted)	381,429	522,891

Total cash outflows related to leases

Total cash outflows related to leases are presented in the table below:

[Click here to enter data](#)

	2024 €	2023 €
Payment		
Right of use assets	2,340	87,387
Interest	1,234	23,426
Low value leases	45,645	1,234
Short term leases	75,377	87,387
Termination payments	3,434	4,123
Other	4,123	4,123
Total cash outflow	132,153	207,680

234234

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

31 Leases

Group

Lease liabilities maturity analysis

A maturity analysis of lease liabilities based on undiscounted gross cash flow is reported in the table below:

[Click here to enter data](#)

	2025 €	2024 €
Less than one year	2,140	98,536
2 years	87,675	54,577
3 years	45,645	1,234
4 years	6,756	45,647
5 years	4,564	45,645
6 years	6,564	56,758
7 years	67,567	45,345
8 years	56,466	56,456
9 years	4,457	56,456
10 years	4,564	56,456
Between 10 to 15 years	7,656	4,547
More than 15 years	87,375	1,234
Total lease liabilities (undiscounted)	381,429	522,891

Total cash outflows related to leases

Total cash outflows related to leases are presented in the table below:

[Click here to enter data](#)

	2025 €	2024 €
Payment		
Right of use assets	2,340	87,387
Interest	1,234	23,426
Low value leases	45,645	1,234
Short term leases	75,377	87,387
Termination payments	3,434	4,123
Other	4,123	4,123
Total cash outflow	132,153	207,680

234234

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Company

Lease liabilities maturity analysis

A maturity analysis of lease liabilities based on undiscounted gross cash flow is reported in the table below:

[Click here to enter data](#)

	2024 €	2023 €
Less than one year	2,341	1,234
2 years	34,534	23,423
3 years	656,453	34,235
4 years	2,342	1,234
5 years	2,342	23,423
6 years	5,563	23,423
7 years	2,342	23,425
8 years	5,234	3,423
9 years	4,564	6,544
10 years	2,342	2,342
Between 10 to 15 years	2,342	1,234
More than 15 years	12,341	23,426
Total lease liabilities (undiscounted)	732,740	167,366

Total cash outflows related to leases

Total cash outflows related to leases are presented in the table below:

[Click here to enter data](#)

	2024 €	2023 €
Payment		
Right of use assets	23,412	83,458
Interest	7,564	45,345
Low value leases	1,234	64,546
Short term leases	45,645	3,453
Termination payments	4,345	3,445
Other	1,234	1,234
Total cash outflow	83,434	201,481

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

Company

Lease liabilities maturity analysis

A maturity analysis of lease liabilities based on undiscounted gross cash flow is reported in the table below:

[Click here to enter data](#)

	2025 €	2024 €
Less than one year	2,341	1,234
2 years	34,534	23,423
3 years	656,453	34,235
4 years	2,342	1,234
5 years	2,342	23,423
6 years	5,563	23,423
7 years	2,342	23,425
8 years	5,234	3,423
9 years	4,564	6,544
10 years	2,342	2,342
Between 10 to 15 years	2,342	1,234
More than 15 years	12,341	23,426
Total lease liabilities (undiscounted)	732,740	167,366

Total cash outflows related to leases

Total cash outflows related to leases are presented in the table below:

[Click here to enter data](#)

	2025 €	2024 €
Payment		
Right of use assets	23,412	83,458
Interest	7,564	45,345
Low value leases	1,234	64,546
Short term leases	45,645	3,453
Termination payments	4,345	3,445
Other	1,234	1,234
Total cash outflow	83,434	201,481

SDFASDFASD

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

32 Other provisions

Group

[Click here to enter data](#)

	Warranties €	Legal proceedings €	Onerous contracts €	Employee benefits €
At 1 January 2023	8,022	14,328	2,548	8,092
Additional provisions	(3,423)	(4,525)	(3,455)	(4,345)
Increase (decrease) in existing provisions	(5,233)	(5,235)	(3,442)	(2,323)
Increase (decrease) through business combinations	(4,544)	(2,344)	(5,233)	(4,523)
Decrease (increase) through disposals	(3,456)	(5,444)	(4,523)	(53,223)
Provisions used	(5,666)	(2,344)	(3,242)	(2,344)
Unused provision reversed	(3,244)	(55,656)	(5,234)	(4,534)
Increase (decrease) due to passage of time or unwinding of discount	(5,324)	(2,344)	(3,243)	(5,235)
Increase (decrease) due to change in discount rate	(4,566)	(4,556)	(5,324)	(3,456)
Increase (decrease) due to foreign exchange differences	(2,345)	(5,334)	(453,245)	(4,567)
Increase (decrease) from transfers and other changes	(53,245)	(3,434)	(3,454)	(234,523)
At 31 December 2023	(83,024)	(76,888)	(487,847)	(310,981)
At 1 January 2024	8,022	14,328	2,548	8,092
Additional provisions	(3,453)	(52,345)	(3,234)	(5,234)
Increase (decrease) in existing provisions	(2,345)	(3,423)	(5,234)	(2,324)
Increase (decrease) through business combinations	(3,433)	(5,223)	(5,234)	(1,245)
Decrease (increase) through disposals	(5,222)	(2,334)	(4,445)	(2,323)
Provisions used	(6,534)	(4,445)	(2,324)	(3,425)
Unused provision reversed	(4,552)	(1,523)	(2,353)	(2,345)
Increase (decrease) due to passage of time or unwinding of discount	(4,334)	(2,234)	(2,245)	(2,234)
Increase (decrease) due to change in discount rate	(2,252)	(1,245)	(2,334)	(1,245)
Increase (decrease) due to foreign exchange differences	(3,434)	(3,532)	(4,553)	(3,532)
Increase (decrease) from transfers and other changes	(5,234)	(5,234)	(63,438)	(5,534)
At 31 December 2024	(32,771)	(67,210)	(92,846)	(21,349)

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

32 Other provisions

Group

[Click here to enter data](#)

	Warranties €	Legal proceedings €	Onerous contracts €	Employee benefits €
At 1 July 2023	8,022	-	-	-
Additional provisions	(3,423)	(4,525)	(3,455)	(4,345)
Increase (decrease) in existing provisions	(5,233)	(5,235)	(3,442)	(2,323)
Increase (decrease) through business combinations	(4,544)	(2,344)	(5,233)	(4,523)
Decrease (increase) through disposals	(3,456)	(5,444)	(4,523)	(53,223)
Provisions used	(5,666)	(2,344)	(3,242)	(2,344)
Unused provision reversed	(3,244)	(55,656)	(5,234)	(4,534)
Increase (decrease) due to passage of time or unwinding of discount	(5,324)	(2,344)	(3,243)	(5,235)
Increase (decrease) due to change in discount rate	(4,566)	(4,556)	(5,324)	(3,456)
Increase (decrease) due to foreign exchange differences	(2,345)	(5,334)	(453,245)	(4,567)
Increase (decrease) from transfers and other changes	(53,245)	(3,434)	(3,454)	(234,523)
At 30 June 2024	(83,024)	(91,216)	(490,395)	(319,073)
At 1 July 2024	8,022	14,328	2,548	8,092
Additional provisions	(3,453)	(52,345)	(3,234)	(5,234)
Increase (decrease) in existing provisions	(2,345)	(3,423)	(5,234)	(2,324)
Increase (decrease) through business combinations	(3,433)	(5,223)	(5,234)	(1,245)
Decrease (increase) through disposals	(5,222)	(2,334)	(4,445)	(2,323)
Provisions used	(6,534)	(4,445)	(2,324)	(3,425)
Unused provision reversed	(4,552)	(1,523)	(2,353)	(2,345)
Increase (decrease) due to passage of time or unwinding of discount	(4,334)	(2,234)	(2,245)	(2,234)
Increase (decrease) due to change in discount rate	(2,252)	(1,245)	(2,334)	(1,245)
Increase (decrease) due to foreign exchange differences	(3,434)	(3,532)	(4,553)	(3,532)
Increase (decrease) from transfers and other changes	(5,234)	(5,234)	(63,438)	(5,534)
At 30 June 2025	(32,771)	(67,210)	(92,846)	(21,349)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Bad debts €	Deferred tax €	Other provisions €	Total €
At 1 January 2023	10,866	-	1,696	45,552
Additional provisions	(3,245)	(5,324)	(5,348)	(24,341)
Increase (decrease) in existing provisions	(3,244)	(3,245)	(5,345)	(24,822)
Increase (decrease) through business combinations	(5,233)	(5,645)	(5,555)	(27,432)
Decrease (increase) through disposals	(4,544)	(5,356)	(3,245)	(74,435)
Provisions used	(32,453)	(3,249)	(3,444)	(49,493)
Unused provision reversed	(4,545)	(3,245)	(6,534)	(79,747)
Increase (decrease) due to passage of time or unwinding of discount	(3,454)	(2,544)	(5,434)	(25,034)
Increase (decrease) due to change in discount rate	(3,434)	(5,346)	(3,443)	(24,779)
Increase (decrease) due to foreign exchange differences	(5,334)	(7,546)	(6,534)	(477,359)
Increase (decrease) from transfers and other changes	(452,345)	(3,245)	(5,345)	(752,346)
At 31 December 2023	(506,965)	(44,745)	(48,531)	(1,514,236)
At 1 January 2024	10,866	-	1,696	45,552
Additional provisions	(4,453)	(53,245)	(6,234)	(74,953)
Increase (decrease) in existing provisions	(4,453)	(5,324)	(6,534)	(24,313)
Increase (decrease) through business combinations	(3,445)	(6,775)	(8,534)	(27,114)
Decrease (increase) through disposals	(45,324)	(6,734)	(7,825)	(67,473)
Provisions used	(4,553)	(6,345)	(3,245)	(24,526)
Unused provision reversed	(7,845)	(6,785)	(6,734)	(25,352)
Increase (decrease) due to passage of time or unwinding of discount	(9,324)	(6,734)	(6,753)	(27,124)
Increase (decrease) due to change in discount rate	(7,532)	(6,345)	(45,324)	(59,932)
Increase (decrease) due to foreign exchange differences	(3,745)	(6,745)	(5,653)	(24,449)
Increase (decrease) from transfers and other changes	(23,453)	(4,532)	(87,287)	(190,180)
At 31 December 2024	(103,261)	(109,564)	(182,427)	(499,864)

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

	Bad debts €	Deferred tax €	Other provisions €	Total €
At 1 July 2023	-	-	-	8,022
Additional provisions	(3,245)	(5,324)	(5,348)	(24,341)
Increase (decrease) in existing provisions	(3,244)	(3,245)	(5,345)	(24,822)
Increase (decrease) through business combinations	(5,233)	(5,645)	(5,555)	(27,432)
Decrease (increase) through disposals	(4,544)	(5,356)	(3,245)	(74,435)
Provisions used	(32,453)	(3,249)	(3,444)	(49,493)
Unused provision reversed	(4,545)	(3,245)	(6,534)	(79,747)
Increase (decrease) due to passage of time or unwinding of discount	(3,454)	(2,544)	(5,434)	(25,034)
Increase (decrease) due to change in discount rate	(3,434)	(5,346)	(3,443)	(24,779)
Increase (decrease) due to foreign exchange differences	(5,334)	(7,546)	(6,534)	(477,359)
Increase (decrease) from transfers and other changes	(452,345)	(3,245)	(5,345)	(752,346)
At 30 June 2024	(517,831)	(44,745)	(50,227)	(1,551,766)
At 1 July 2024	10,866	18,194	1,696	45,552
Additional provisions	(4,453)	(53,245)	(6,234)	(74,953)
Increase (decrease) in existing provisions	(4,453)	(5,324)	(6,534)	(24,313)
Increase (decrease) through business combinations	(3,445)	(6,775)	(8,534)	(27,114)
Decrease (increase) through disposals	(45,324)	(6,734)	(7,825)	(67,473)
Provisions used	(4,553)	(6,345)	(3,245)	(24,526)
Unused provision reversed	(7,845)	(6,785)	(6,734)	(25,352)
Increase (decrease) due to passage of time or unwinding of discount	(9,324)	(6,734)	(6,753)	(27,124)
Increase (decrease) due to change in discount rate	(7,532)	(6,345)	(45,324)	(59,932)
Increase (decrease) due to foreign exchange differences	(3,745)	(6,745)	(5,653)	(24,449)
Increase (decrease) from transfers and other changes	(23,453)	(4,532)	(87,287)	(190,180)
At 30 June 2025	(103,261)	(91,370)	(182,427)	(499,864)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Warranties €	Legal proceedings €	Onerous contracts €	Employee benefits €
Out of balance to Provisions for liabilities category - current	(33,427)	(77,579)	(94,429)	(28,509)
Out of balance to Provisions for liabilities category - prior	(84,336)	(97,626)	(491,013)	(325,301)

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

	Warranties €	Legal proceedings €	Onerous contracts €	Employee benefits €
Out of balance to Provisions for liabilities category - current	(33,427)	(77,579)	(94,429)	(28,509)
Out of balance to Provisions for liabilities category - prior	(84,336)	(111,954)	(493,561)	(333,393)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Bad debts €	Deferred tax €	Other provisions €	Total €
Out of balance to Provisions for liabilities category - current	(112,050)	(109,564)	(190,358)	(536,352)
Out of balance to Provisions for liabilities category - prior	(524,543)	(44,745)	(64,393)	(1,587,212)

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876

The amount of any expected reimbursement for a provision is €98,298.

The amount of any asset recognised for expected reimbursement for a provision is €74,379.

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

	Bad debts €	Deferred tax €	Other provisions €	Total €
Out of balance to Provisions for liabilities category - current	(112,050)	(100,467)	(190,358)	(536,352)
Out of balance to Provisions for liabilities category - prior	(535,409)	(62,939)	(66,089)	(1,624,742)

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876

The amount of any expected reimbursement for a provision is €98,298.

The amount of any asset recognised for expected reimbursement for a provision is €74,379.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Company

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	Warranties €	Legal proceedings €	Onerous contracts €	Employee benefits €
At 1 January 2023	(2,342)	(32,423)	(23,423)	(45,645)
Additional provisions	(23,423)	(56,453)	(23,423)	(32,423)
Increase (decrease) in existing provisions	(5,465)	(34,534)	(23,423)	(234,234)
Increase (decrease) through business combinations	(2,342)	(34,346)	(54,534)	(45,642)
Decrease (increase) through disposals	(45,645)	(3,345)	(3,423)	(23,425)
Provisions used	(23,423)	(64,345)	(432,345)	(23,423)
Unused provision reversed	(56,465)	(456,456)	(54,645)	(45,645)
Increase (decrease) due to passage of time or unwinding of discount	(23,423)	(22,345)	(23,423)	(23,423)
Increase (decrease) due to change in discount rate	(23,423)	(23,423)	(4,564)	(34,234)
Increase (decrease) due to foreign exchange differences	(4,564)	(45,653)	(23,425)	(3,423)
Increase (decrease) from transfers and other changes	(23,423)	(34,365)	(23,423)	(56,456)
At 31 December 2023	(233,938)	(807,688)	(690,051)	(567,973)
At 1 January 2024	7,846	2,772	17,010	3,283
Additional provisions	(34,523)	(87,429)	(34,235)	(4,523)
Increase (decrease) in existing provisions	(53,423)	(234,234)	(23,423)	(23,423)
Increase (decrease) through business combinations	(23,423)	(34,234)	(2,345)	(23,425)
Decrease (increase) through disposals	(54,533)	(43,534)	(3,245)	(23,423)
Provisions used	(23,425)	(2,345)	(23,423)	(34,235)
Unused provision reversed	(23,423)	(2,345)	(5,234)	(5,324)
Increase (decrease) due to passage of time or unwinding of discount	(2,342)	(2,345)	(32,345)	(23,423)
Increase (decrease) due to change in discount rate	(23,423)	(2,345)	(23,423)	(3,245)
Increase (decrease) due to foreign exchange differences	(32,423)	(2,345)	(23,423)	(34,235)
Increase (decrease) from transfers and other changes	(74,387)	(82,387)	(52,345)	(2,345)
At 31 December 2024	(337,479)	(490,771)	(206,431)	(174,318)
Out of balance to Provisions for liabilities category - current	(343,658)	(492,371)	(224,463)	(175,395)

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

Company

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	Warranties €	Legal proceedings €	Onerous contracts €	Employee benefits €
At 1 July 2023	(2,342)	(32,423)	(23,423)	(45,645)
Additional provisions	(23,423)	(56,453)	(23,423)	(32,423)
Increase (decrease) in existing provisions	(5,465)	(34,534)	(23,423)	(234,234)
Increase (decrease) through business combinations	(2,342)	(34,346)	(54,534)	(45,642)
Decrease (increase) through disposals	(45,645)	(3,345)	(3,423)	(23,425)
Provisions used	(23,423)	(64,345)	(432,345)	(23,423)
Unused provision reversed	(56,465)	(456,456)	(54,645)	(45,645)
Increase (decrease) due to passage of time or unwinding of discount	(23,423)	(22,345)	(23,423)	(23,423)
Increase (decrease) due to change in discount rate	(23,423)	(23,423)	(4,564)	(34,234)
Increase (decrease) due to foreign exchange differences	(4,564)	(45,653)	(23,425)	(3,423)
Increase (decrease) from transfers and other changes	(23,423)	(34,365)	(23,423)	(56,456)
At 30 June 2024	(233,938)	(807,688)	(690,051)	(567,973)
At 1 July 2024	7,846	2,772	17,010	3,283
Additional provisions	(34,523)	(87,429)	(34,235)	(4,523)
Increase (decrease) in existing provisions	(53,423)	(234,234)	(23,423)	(23,423)
Increase (decrease) through business combinations	(23,423)	(34,234)	(2,345)	(23,425)
Decrease (increase) through disposals	(54,533)	(43,534)	(3,245)	(23,423)
Provisions used	(23,425)	(2,345)	(23,423)	(34,235)
Unused provision reversed	(23,423)	(2,345)	(5,234)	(5,324)
Increase (decrease) due to passage of time or unwinding of discount	(2,342)	(2,345)	(32,345)	(23,423)
Increase (decrease) due to change in discount rate	(23,423)	(2,345)	(23,423)	(3,245)
Increase (decrease) due to foreign exchange differences	(32,423)	(2,345)	(23,423)	(34,235)
Increase (decrease) from transfers and other changes	(74,387)	(82,387)	(52,345)	(2,345)
At 30 June 2025	(337,479)	(490,771)	(206,431)	(174,318)
Out of balance to Provisions for liabilities category - current	(343,658)	(492,371)	(224,463)	(175,395)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Bad debts €	Deferred tax €	Other provisions €	Total €
At 1 January 2023	(345,345)	(23,423)	(4,234)	(453,412)
Additional provisions	(3,423)	(87,424)	(23,423)	(162,568)
Increase (decrease) in existing provisions	(23,423)	(32,423)	(2,342)	(323,421)
Increase (decrease) through business combinations	(34,235)	(54,645)	(46,445)	(217,544)
Decrease (increase) through disposals	(34,365)	(23,423)	(3,423)	(113,626)
Provisions used	(23,425)	(56,452)	(56,456)	(623,417)
Unused provision reversed	(34,236)	(23,423)	(23,423)	(670,870)
Increase (decrease) due to passage of time or unwinding of discount	(32,423)	(45,645)	(45,645)	(170,682)
Increase (decrease) due to change in discount rate	(34,236)	(23,423)	(23,423)	(143,303)
Increase (decrease) due to foreign exchange differences	(23,423)	(56,456)	(45,645)	(146,133)
Increase (decrease) from transfers and other changes	(23,423)	(2,342)	(23,423)	(184,513)
At 31 December 2023	(611,957)	(429,079)	(297,882)	(3,209,489)
At 1 January 2024	2,642	(3,245)	(23,423)	10,130
Additional provisions	(23,423)	(23,423)	(2,345)	(186,478)
Increase (decrease) in existing provisions	(23,423)	(5,534)	(2,342)	(360,268)
Increase (decrease) through business combinations	(23,423)	(54,564)	(5,456)	(112,306)
Decrease (increase) through disposals	(5,324)	(34,456)	(53,245)	(183,304)
Provisions used	(23,423)	(45,645)	(23,423)	(130,274)
Unused provision reversed	(23,423)	(23,423)	(5,345)	(65,094)
Increase (decrease) due to passage of time or unwinding of discount	(2,345)	(4,564)	(3,423)	(66,223)
Increase (decrease) due to change in discount rate	(23,423)	(2,342)	(2,342)	(78,201)
Increase (decrease) due to foreign exchange differences	(23,423)	(4,564)	(5,345)	(121,194)
Increase (decrease) from transfers and other changes	(98,498)	(45,234)	(74,379)	(384,341)
At 31 December 2024	(267,486)	(246,994)	(201,068)	(1,677,553)
Out of balance to Provisions for liabilities category - current	(269,360)	(246,994)	(208,296)	(1,713,543)

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

	Bad debts €	Deferred tax €	Other provisions €	Total €
At 1 July 2023	(345,345)	(23,423)	(4,234)	(453,412)
Additional provisions	(3,423)	(87,424)	(23,423)	(162,568)
Increase (decrease) in existing provisions	(23,423)	(32,423)	(2,342)	(323,421)
Increase (decrease) through business combinations	(34,235)	(54,645)	(46,445)	(217,544)
Decrease (increase) through disposals	(34,365)	(23,423)	(3,423)	(113,626)
Provisions used	(23,425)	(56,452)	(56,456)	(623,417)
Unused provision reversed	(34,236)	(23,423)	(23,423)	(670,870)
Increase (decrease) due to passage of time or unwinding of discount	(32,423)	(45,645)	(45,645)	(170,682)
Increase (decrease) due to change in discount rate	(34,236)	(23,423)	(23,423)	(143,303)
Increase (decrease) due to foreign exchange differences	(23,423)	(56,456)	(45,645)	(146,133)
Increase (decrease) from transfers and other changes	(23,423)	(2,342)	(23,423)	(184,513)
At 30 June 2024	(611,957)	(429,079)	(297,882)	(3,209,489)
At 1 July 2024	2,642	(3,245)	(23,423)	10,130
Additional provisions	(23,423)	(23,423)	(2,345)	(186,478)
Increase (decrease) in existing provisions	(23,423)	(5,534)	(2,342)	(360,268)
Increase (decrease) through business combinations	(23,423)	(54,564)	(5,456)	(112,306)
Decrease (increase) through disposals	(5,324)	(34,456)	(53,245)	(183,304)
Provisions used	(23,423)	(45,645)	(23,423)	(130,274)
Unused provision reversed	(23,423)	(23,423)	(5,345)	(65,094)
Increase (decrease) due to passage of time or unwinding of discount	(2,345)	(4,564)	(3,423)	(66,223)
Increase (decrease) due to change in discount rate	(23,423)	(2,342)	(2,342)	(78,201)
Increase (decrease) due to foreign exchange differences	(23,423)	(4,564)	(5,345)	(121,194)
Increase (decrease) from transfers and other changes	(98,498)	(45,234)	(74,379)	(384,341)
At 30 June 2025	(267,486)	(246,994)	(201,068)	(1,677,553)
Out of balance to Provisions for liabilities category - current	(269,360)	(248,756)	(208,296)	(1,713,543)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Warranties €	Legal proceedings €	Onerous contracts €	Employee benefits €
Out of balance to Provisions for liabilities category - prior	(246,296)	(810,888)	(726,115)	(570,127)

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

Draft

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

	Warranties €	Legal proceedings €	Onerous contracts €	Employee benefits €
Out of balance to Provisions for liabilities category - prior	(246,296)	(810,888)	(726,115)	(570,127)

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

Draft

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Bad debts €	Deferred tax €	Other provisions €	Total €
Out of balance to Provisions for liabilities category - prior	(615,705)	(429,079)	(312,338)	(3,281,469)

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

FFWFWFW

FFWFWFW

FFWFWFW

The amount of any expected reimbursement for a provision is €98,283.

The amount of any asset recognised for expected reimbursement for a provision is €98,237.

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

	Bad debts €	Deferred tax €	Other provisions €	Total €
Out of balance to Provisions for liabilities category - prior	(615,705)	(432,603)	(312,338)	(3,281,469)

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

FFWFWFW

FFWFWFW

FFWFWFW

The amount of any expected reimbursement for a provision is €98,283.

The amount of any asset recognised for expected reimbursement for a provision is €98,237.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

33 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 €(298) (2023 - €(596)).

Contributions totalling €(2,080) (2023 - €(4,160)) were payable to the scheme at the end of the year and are included in creditors.

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

33 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 €(298) (2024 - €(596)).

Contributions totalling €(2,080) (2024 - €(4,160)) were payable to the scheme at the end of the year and are included in creditors.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Defined benefit pension schemes

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Contributions payable to the pension scheme at the end of the year are €9,898 (2023 - €8,888).

The expected contributions to the plan for the next reporting period are €908,908.

The scheme was most recently valued on 26 August 2021. 908

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Risks

Investment risk

90908980

Property market risk

3456

Interest risk

1364

Salary risk

4563

Inflation risk

34534

Life expectancy risk

452345

Currency risk

234534

Reconciliation of scheme assets and liabilities to assets and liabilities recognised

The amounts recognised in the statement of financial position are as follows:

[Click here to enter data](#)

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

Defined benefit pension schemes

9089898

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9889

98898

9898

9898989

Contributions payable to the pension scheme at the end of the year are €9,898 (2024 - €8,888).

The expected contributions to the plan for the next reporting period are €908,908.

The scheme was most recently valued on 26 August 2021. 908

90809

898908

9808098

Risks

Investment risk

90908980

Property market risk

3456

Interest risk

1364

Salary risk

4563

Inflation risk

34534

Life expectancy risk

452345

Currency risk

234534

Reconciliation of scheme assets and liabilities to assets and liabilities recognised

The amounts recognised in the statement of financial position are as follows:

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Fair value of scheme assets	3,453	4,523
Present value of scheme liabilities	56,456	41,234
	59,909	45,757
Unrecognised past service cost	23,423	452,345
Other amounts recognised in the statement of financial position	34,236	3,345
Other amounts not recognised in the statement of financial position	34,236	5,234
Effect of asset ceiling	23,423	43,464
Defined benefit pension scheme surplus	175,227	550,145

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

	2025 €	2024 €
Fair value of scheme assets	3,453	4,523
Present value of scheme liabilities	56,456	41,234
	59,909	45,757
Unrecognised past service cost	23,423	452,345
Other amounts recognised in the statement of financial position	34,236	3,345
Other amounts not recognised in the statement of financial position	34,236	5,234
Effect of asset ceiling	23,423	43,464
Defined benefit pension scheme surplus	175,227	550,145

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Scheme assets

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Fair value at start of year	4,523	4,523
Interest income	2,345	2,345
Return on plan assets, excluding amounts included in interest income/(expense)	64,564	45,645
Actuarial gains and losses arising from changes in demographic assumptions	2,345	56,457
Actuarial gains and losses arising from changes in financial assumptions	4,456	2,345
Actuarial gains and losses arising from experience adjustments	45,456	45,645
Foreign exchange differences	45,647	56,457
Employer contributions	64,547	456,456
Contributions by scheme participants	46,547	45,645
Benefits paid	54,567	456,456
Assets acquired in business combinations	45,645	45,645
Assets distributed on settlements	56,454	5,234
Administrative expenses paid	56,456	67,768
Fair value at end of year	493,552	1,290,621

Analysis of assets

The major categories of scheme assets are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Cash and cash equivalents	5,234	3,452,345
Equity instruments	1,534	1,234
Debt instruments	23,456	67,890
Real estate	1,452	1,252
Derivatives	3,452	1,234
Investment funds	1,345	12,345
Asset-backed securities	1,234	1,252
Structured debt	5,234	5,234
	42,941	3,542,786

[Click here to enter data](#)

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

Scheme assets

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2025 €	2024 €
Fair value at start of year	4,523	4,523
Interest income	2,345	2,345
Return on plan assets, excluding amounts included in interest income/(expense)	64,564	45,645
Actuarial gains and losses arising from changes in demographic assumptions	2,345	56,457
Actuarial gains and losses arising from changes in financial assumptions	4,456	2,345
Actuarial gains and losses arising from experience adjustments	45,456	45,645
Foreign exchange differences	45,647	56,457
Employer contributions	64,547	456,456
Contributions by scheme participants	46,547	45,645
Benefits paid	54,567	456,456
Assets acquired in business combinations	45,645	45,645
Assets distributed on settlements	56,454	5,234
Administrative expenses paid	56,456	67,768
Fair value at end of year	493,552	1,290,621

Analysis of assets

The major categories of scheme assets are as follows:

[Click here to enter data](#)

	2025 €	2024 €
Cash and cash equivalents	5,234	3,452,345
Equity instruments	1,534	1,234
Debt instruments	23,456	67,890
Real estate	1,452	1,252
Derivatives	3,452	1,234
Investment funds	1,345	12,345
Asset-backed securities	1,234	1,252
Structured debt	5,234	5,234
	42,941	3,542,786

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 %	2023 %
Cash and cash equivalents	5,234	3,452,345
Equity instruments	1,534	1,234
Debt instruments	23,456	67,890
Real estate	1,452	1,252
Derivatives	3,452	1,234
Investment funds	1,345	12,345
Asset-backed securities	1,234	1,252
Structured debt	5,234	5,234
	<u>42,941</u>	<u>3,542,786</u>

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

	2025 %	2024 %
Cash and cash equivalents	5,234	3,452,345
Equity instruments	1,534	1,234
Debt instruments	23,456	67,890
Real estate	1,452	1,252
Derivatives	3,452	1,234
Investment funds	1,345	12,345
Asset-backed securities	1,234	1,252
Structured debt	5,234	5,234
	<u>42,941</u>	<u>3,542,786</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Equity instruments

Equity instruments can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	2,345	454,325
Categorisation 2	1,345	1,234
Categorisation 3	2,345	12,345
Categorisation 4	12,345	123,452
Categorisation 5	1,234	5,234
	<u>19,614</u>	<u>596,590</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	2,345	454,325
Categorisation 2	1,345	1,234
Categorisation 3	2,345	12,345
Categorisation 4	12,345	123,452
Categorisation 5	1,234	5,234
	<u>19,614</u>	<u>596,590</u>

Debt instruments

Debt instruments can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	2,345	1,345
Categorisation 3	2,349	7,234
Categorisation 4	5,230	3,459
Categorisation 5	4,523	4,521
	<u>14,447</u>	<u>16,559</u>
Unquoted		
Categorisation 2	<u>2,345</u>	<u>5,278</u>
	<u>16,792</u>	<u>21,837</u>

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

Equity instruments

Equity instruments can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	2,345	454,325
Categorisation 2	1,345	1,234
Categorisation 3	2,345	12,345
Categorisation 4	12,345	123,452
Categorisation 5	1,234	5,234
	<u>19,614</u>	<u>596,590</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	2,345	454,325
Categorisation 2	1,345	1,234
Categorisation 3	2,345	12,345
Categorisation 4	12,345	123,452
Categorisation 5	1,234	5,234
	<u>19,614</u>	<u>596,590</u>

Debt instruments

Debt instruments can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	2,345	1,345
Categorisation 3	2,349	7,234
Categorisation 4	5,230	3,459
Categorisation 5	4,523	4,521
	<u>14,447</u>	<u>16,559</u>
Unquoted		
Categorisation 2	<u>2,345</u>	<u>5,278</u>
	<u>16,792</u>	<u>21,837</u>

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	2,345	1,345
Categorisation 3	2,349	7,234
Categorisation 4	5,230	3,459
Categorisation 5	4,523	4,521
	14,447	16,559
Unquoted		
Categorisation 2	2,345	5,278
	16,792	21,837

ROI IFRS REG

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

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	2,345	1,345
Categorisation 3	2,349	7,234
Categorisation 4	5,230	3,459
Categorisation 5	4,523	4,521
	14,447	16,559
Unquoted		
Categorisation 2	2,345	5,278
	16,792	21,837

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Real estate

Real estate can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	1,243	5,345
Categorisation 2	1,534	1,234
Categorisation 3	1,534	1,234
Categorisation 5	1,345	12,345
	<u>5,656</u>	<u>20,158</u>
Unquoted		
Categorisation 4	<u>12,345</u>	<u>12,345</u>
	<u>18,001</u>	<u>32,503</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	1,243	5,345
Categorisation 2	1,534	1,234
Categorisation 3	1,534	1,234
Categorisation 5	1,345	12,345
	<u>5,656</u>	<u>20,158</u>
Unquoted		
Categorisation 4	<u>12,345</u>	<u>12,345</u>
	<u>18,001</u>	<u>32,503</u>

Derivatives

Derivatives can be further categorised as follows:

[Click here to enter data](#)

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

Real estate

Real estate can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	1,243	5,345
Categorisation 2	1,534	1,234
Categorisation 3	1,534	1,234
Categorisation 5	1,345	12,345
	<hr/> 5,656	<hr/> 20,158
Unquoted		
Categorisation 4	<hr/> 12,345	<hr/> 12,345
	<hr/> 18,001	<hr/> 32,503

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	1,243	5,345
Categorisation 2	1,534	1,234
Categorisation 3	1,534	1,234
Categorisation 5	1,345	12,345
	<hr/> 5,656	<hr/> 20,158
Unquoted		
Categorisation 4	<hr/> 12,345	<hr/> 12,345
	<hr/> 18,001	<hr/> 32,503

Derivatives

Derivatives can be further categorised as follows:

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Quoted		
Categorisation 1	1,456	76,887
Categorisation 4	78,634	5,634
Categorisation 5	12,356	56,734
	<u>92,446</u>	<u>139,255</u>
Unquoted		
Categorisation 2	4,356	5,643
Categorisation 3	12,345	12,365
	<u>16,701</u>	<u>18,008</u>
	<u>109,147</u>	<u>157,263</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	1,456	76,887
Categorisation 4	78,634	5,634
Categorisation 5	12,356	56,734
	<u>92,446</u>	<u>139,255</u>
Unquoted		
Categorisation 2	4,356	5,643
Categorisation 3	12,345	12,365
	<u>16,701</u>	<u>18,008</u>
	<u>109,147</u>	<u>157,263</u>

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

	2025 €	2024 €
Quoted		
Categorisation 1	1,456	76,887
Categorisation 4	78,634	5,634
Categorisation 5	12,356	56,734
	<u>92,446</u>	<u>139,255</u>
Unquoted		
Categorisation 2	4,356	5,643
Categorisation 3	12,345	12,365
	<u>16,701</u>	<u>18,008</u>
	<u>109,147</u>	<u>157,263</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	1,456	76,887
Categorisation 4	78,634	5,634
Categorisation 5	12,356	56,734
	<u>92,446</u>	<u>139,255</u>
Unquoted		
Categorisation 2	4,356	5,643
Categorisation 3	12,345	12,365
	<u>16,701</u>	<u>18,008</u>
	<u>109,147</u>	<u>157,263</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Investment funds

Investment funds can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	3,456	64,356
Categorisation 3	12,345	1,243
Categorisation 4	1,634	4,365
Categorisation 5	12,365	3,456
	<u>29,800</u>	<u>73,420</u>
Unquoted		
Categorisation 2	<u>8,456</u>	<u>8,645</u>
	<u>38,256</u>	<u>82,065</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	3,456	64,356
Categorisation 3	12,345	1,243
Categorisation 4	1,634	4,365
Categorisation 5	12,365	3,456
	<u>29,800</u>	<u>73,420</u>
Unquoted		
Categorisation 2	<u>8,456</u>	<u>8,645</u>
	<u>38,256</u>	<u>82,065</u>

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Actual return on scheme's assets

[Click here to enter data](#)

	2024 €	2023 €
Actual return on scheme assets	<u>98,789</u>	<u>45,698</u>

The pension scheme has not invested.

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

Investment funds

Investment funds can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	3,456	64,356
Categorisation 3	12,345	1,243
Categorisation 4	1,634	4,365
Categorisation 5	12,365	3,456
	<u>29,800</u>	<u>73,420</u>
Unquoted		
Categorisation 2	<u>8,456</u>	<u>8,645</u>
	<u>38,256</u>	<u>82,065</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	3,456	64,356
Categorisation 3	12,345	1,243
Categorisation 4	1,634	4,365
Categorisation 5	12,365	3,456
	<u>29,800</u>	<u>73,420</u>
Unquoted		
Categorisation 2	<u>8,456</u>	<u>8,645</u>
	<u>38,256</u>	<u>82,065</u>

weqeqwee

Actual return on scheme's assets

[Click here to enter data](#)

	2025 €	2024 €
Actual return on scheme assets	<u>98,789</u>	<u>45,698</u>

The pension scheme has not invested.

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2024 €	2023 €
23412	45,347	78,877

The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows:

	2024 €	2023 €
2312	34,123	41,234

Scheme liabilities

Changes in the present value of scheme liabilities are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Present value at start of year	(41,234)	(2,134)
Current service cost	(34,234)	(3,245)
Past service cost	(3,235)	(34,534)
Actuarial gains and losses arising from changes in demographic assumptions	(23,425)	(7,676)
Actuarial gains and losses arising from changes in financial assumptions	(2,342)	(4,347)
Actuarial gains and losses arising from experience adjustments	(23,423)	(5,475)
Changes in the effect of limiting a net defined benefit asset to the asset ceiling	(5,234)	(34,534)
Foreign exchange differences	(23,423)	(7,664)
Interest cost	(22,342)	(3,245)
Benefits paid	(23,423)	(4,456)
Contributions by scheme participants	(23,423)	(3,423)
Liabilities assumed in business combinations	(2,345)	(3,423)
Liabilities extinguished on settlements	(2,342)	(2,345)
Effect of curtailments	(5,345)	(2,345)
Present value at end of year	(235,770)	(118,846)
Analysed as:		
Present value of scheme liabilities arising from unfunded schemes	(9,898)	(9,898)
Present value of scheme liabilities arising from wholly or partly funded schemes	(23,235)	(9,898)
	(33,133)	(19,796)

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

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2025 €	2024 €
23412	45,347	78,877

The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows:

	2025 €	2024 €
2312	34,123	41,234

Scheme liabilities

Changes in the present value of scheme liabilities are as follows:

[Click here to enter data](#)

	2025 €	2024 €
Present value at start of year	(41,234)	(2,134)
Current service cost	(34,234)	(3,245)
Past service cost	(3,235)	(34,534)
Actuarial gains and losses arising from changes in demographic assumptions	(23,425)	(7,676)
Actuarial gains and losses arising from changes in financial assumptions	(2,342)	(4,347)
Actuarial gains and losses arising from experience adjustments	(23,423)	(5,475)
Changes in the effect of limiting a net defined benefit asset to the asset ceiling	(5,234)	(34,534)
Foreign exchange differences	(23,423)	(7,664)
Interest cost	(22,342)	(3,245)
Benefits paid	(23,423)	(4,456)
Contributions by scheme participants	(23,423)	(3,423)
Liabilities assumed in business combinations	(2,345)	(3,423)
Liabilities extinguished on settlements	(2,342)	(2,345)
Effect of curtailments	(5,345)	(2,345)
Present value at end of year	(235,770)	(118,846)
Analysed as:		
Present value of scheme liabilities arising from unfunded schemes	(9,898)	(9,898)
Present value of scheme liabilities arising from wholly or partly funded schemes	(23,235)	(9,898)
	(33,133)	(19,796)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Effect of asset ceiling

A reconciliation of the effect of the asset ceiling is as follows:

[Click here to enter data](#)

	2024 €	2023 €
Opening balance	78,876	98,358
Interest cost	6,535	34,546
Changes in asset ceiling, excluding amounts included in interest	89,537	34,534
Closing balance	174,948	167,438
erwqerwqer		

Reimbursement rights

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2024 €	2023 €
Fair value at start of year	3,436	98,385
Interest income	34,536	23,423
Return on plan assets, excluding amounts included in interest income/(expense)	34,534	4,545
Actuarial gains and losses arising from changes in demographic assumptions	34,534	2,342
Actuarial gains and losses arising from changes in financial assumptions	35,345	4,544
Actuarial gains and losses arising from experience adjustments	4,534	2,342
Foreign exchange differences	2,342	3,245
Employer contributions	433,455	2,345
Contributions by scheme participants	23,423	23,426
Benefits paid	54,645	34,234
Assets acquired in business combinations	34,534	5,324
Assets distributed on settlements	53,868	45,645
Fair value at end of year	749,186	249,800
453453245		

Principal actuarial assumptions

The significant actuarial assumptions used to determine the present value of the defined benefit obligation at the statement of financial position date are as follows:

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

Effect of asset ceiling

A reconciliation of the effect of the asset ceiling is as follows:

[Click here to enter data](#)

	2025 €	2024 €
Opening balance	78,876	98,358
Interest cost	6,535	34,546
Changes in asset ceiling, excluding amounts included in interest	89,537	34,534
Closing balance	174,948	167,438
erwqerwqer		

Reimbursement rights

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2025 €	2024 €
Fair value at start of year	3,436	98,385
Interest income	34,536	23,423
Return on plan assets, excluding amounts included in interest income/(expense)	34,534	4,545
Actuarial gains and losses arising from changes in demographic assumptions	34,534	2,342
Actuarial gains and losses arising from changes in financial assumptions	35,345	4,544
Actuarial gains and losses arising from experience adjustments	4,534	2,342
Foreign exchange differences	2,342	3,245
Employer contributions	433,455	2,345
Contributions by scheme participants	23,423	23,426
Benefits paid	54,645	34,234
Assets acquired in business combinations	34,534	5,324
Assets distributed on settlements	53,868	45,645
Fair value at end of year	749,186	249,800
453453245		

Principal actuarial assumptions

The significant actuarial assumptions used to determine the present value of the defined benefit obligation at the statement of financial position date are as follows:

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

[Click here to enter data](#)

	2024 %	2023 %
Mortality rate	23,452.00	53,245.00
Rates of employee turnover	12,345.00	1,324.00
Proportion of employees opting for early retirement	12,345.00	12,345.00
Discount rate	1,223.00	1,152.00
Future salary increases	1,145.00	1,234.00
Future pension increases	23,452,345.00	3,245.00
Inflation	3,245.00	2,345.00

[Click here to enter data](#)

	2024 %	2023 %
Mortality rate	23,452.00	53,245.00
Rates of employee turnover	12,345.00	1,324.00
Proportion of employees opting for early retirement	12,345.00	12,345.00
Discount rate	1,223.00	1,152.00
Future salary increases	1,145.00	1,234.00
Future pension increases	23,452,345.00	3,245.00
Inflation	3,245.00	2,345.00

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

[Click here to enter data](#)

	2025 %	2024 %
Mortality rate	23,452.00	53,245.00
Rates of employee turnover	12,345.00	1,324.00
Proportion of employees opting for early retirement	12,345.00	12,345.00
Discount rate	1,223.00	1,152.00
Future salary increases	1,145.00	1,234.00
Future pension increases	23,452,345.00	3,245.00
Inflation	3,245.00	2,345.00

[Click here to enter data](#)

	2025 %	2024 %
Mortality rate	23,452.00	53,245.00
Rates of employee turnover	12,345.00	1,324.00
Proportion of employees opting for early retirement	12,345.00	12,345.00
Discount rate	1,223.00	1,152.00
Future salary increases	1,145.00	1,234.00
Future pension increases	23,452,345.00	3,245.00
Inflation	3,245.00	2,345.00

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

Post retirement mortality assumptions

[Click here to enter data](#)

	2024 Years	2023 Years
Current ROI pensioners at retirement age - male	2,345.00	2,345.00
Current ROI pensioners at retirement age - female	52,345.00	1,234.00
Future ROI pensioners at retirement age - male	75,384.00	532,455.00
Future ROI pensioners at retirement age - female	<u>1,234.00</u>	<u>2,345,234.00</u>

Amounts recognised in the income statement

[Click here to enter data](#)

	2024 €	2023 €
Amounts recognised in operating profit		
Current service cost	4,365	2,345
Past service cost	23,423	23,423
Losses (gains) on curtailments and settlements	45,454	4,354
Administrative expenses paid	<u>52,345</u>	<u>2,342</u>
Recognised in arriving at operating profit	<u>125,587</u>	<u>32,464</u>
Amounts recognised in finance income or costs		
Net interest	<u>75,378</u>	<u>98,537</u>
Total recognised in the income statement	<u><u>200,965</u></u>	<u><u>131,001</u></u>
234523452345		

Amounts taken to the Statement of Comprehensive Income

[Click here to enter data](#)

	2024 €	2023 €
Actuarial gains and losses arising from changes in demographic assumptions	87,382	2,134
Actuarial gains and losses arising from changes in financial assumptions	23,425	32,234
Actuarial gains and losses arising from experience adjustments	3,423	2,423
Return on plan assets, excluding amounts included in interest income/(expense)	34,235	23,423
Exchange rate movements	23,423	23,423
Changes in the effect of the asset ceiling	<u>1,234</u>	<u>2,342</u>
Amounts recognised in the Statement of Comprehensive Income	<u><u>173,122</u></u>	<u><u>85,979</u></u>

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

Post retirement mortality assumptions

[Click here to enter data](#)

	2025 Years	2024 Years
Current ROI pensioners at retirement age - male	2,345.00	2,345.00
Current ROI pensioners at retirement age - female	52,345.00	1,234.00
Future ROI pensioners at retirement age - male	75,384.00	532,455.00
Future ROI pensioners at retirement age - female	<u>1,234.00</u>	<u>2,345,234.00</u>

Amounts recognised in the income statement

[Click here to enter data](#)

	2025 €	2024 €
Amounts recognised in operating profit		
Current service cost	4,365	2,345
Past service cost	23,423	23,423
Losses (gains) on curtailments and settlements	45,454	4,354
Administrative expenses paid	<u>52,345</u>	<u>2,342</u>
Recognised in arriving at operating profit	<u>125,587</u>	<u>32,464</u>
Amounts recognised in finance income or costs		
Net interest	<u>75,378</u>	<u>98,537</u>
Total recognised in the income statement	<u><u>200,965</u></u>	<u><u>131,001</u></u>
234523452345		

Amounts taken to the Statement of Comprehensive Income

[Click here to enter data](#)

	2025 €	2024 €
Actuarial gains and losses arising from changes in demographic assumptions	87,382	2,134
Actuarial gains and losses arising from changes in financial assumptions	23,425	32,234
Actuarial gains and losses arising from experience adjustments	3,423	2,423
Return on plan assets, excluding amounts included in interest income/(expense)	34,235	23,423
Exchange rate movements	23,423	23,423
Changes in the effect of the asset ceiling	<u>1,234</u>	<u>2,342</u>
Amounts recognised in the Statement of Comprehensive Income	<u><u>173,122</u></u>	<u><u>85,979</u></u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

dASDas

Sensitivity analysis

A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:

[Click here to enter data](#)

		2024			2023	
Adjustment to discount rate	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	21,342	34,213	3,432	2,345	32,345	1,234
Click here to enter data						
Adjustment to rate of inflation	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	32,542	23,543	23,423	23,426	2,134	1,234
Click here to enter data						
Adjustment to rate of salary growth	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	23,423	42,134	23,423	23,236	23,423	98,487
Click here to enter data						
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year	+ 1 Year	None	- 1 Year
	€	€	€	€	€	€
Present value of total obligation	1,234	23,426	4,123	23,426	23,423	12,341
Click here to enter data						
Adjustment to pension increases	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	654,564	45,346	45,345	34,537	1,234	1,234

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

dASDas

Sensitivity analysis

A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:

[Click here to enter data](#)

		2025		2024	
Adjustment to discount rate	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%
	€	€	€	€	€
Present value of total obligation	21,342	34,213	3,432	2,345	32,345
					1,234
Click here to enter data					
Adjustment to rate of inflation	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%
	€	€	€	€	€
Present value of total obligation	32,542	23,543	23,423	23,426	2,134
					1,234
Click here to enter data					
Adjustment to rate of salary growth	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%
	€	€	€	€	€
Present value of total obligation	23,423	42,134	23,423	23,236	23,423
					98,487
Click here to enter data					
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year	+ 1 Year	None
	€	€	€	€	€
Present value of total obligation	1,234	23,426	4,123	23,426	23,423
					12,341
Click here to enter data					
Adjustment to pension increases	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%
	€	€	€	€	€
Present value of total obligation	654,564	45,346	45,345	34,537	1,234
					1,234

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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Maturity analysis of benefit payments

[Click here to enter data](#)

	Less than a year €	Between 1-2 years €	Between 2-5 years €	Between 5-10 years €	Between 10-15 years €	Between 15-20 years €	Over 20 years €
2024	98,374	87,538	4,234	345,346	98,387	4,123	98,539
2023	1,234	75,387	4,123	41,234	12,341	41,234	1,234
<< double-click to launch smart-table designer >>							Total €
2024							736,541
2023							176,787

Multi-employer plans

This is a defined benefit plan.

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The expected contributions to the plan for the next reporting period are €234,234.

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Plans that share risks between entities under common control

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

1234123

Maturity analysis of benefit payments

[Click here to enter data](#)

	Less than a year €	Between 1-2 years €	Between 2-5 years €	Between 5-10 years €	Between 10-15 years €	Between 15-20 years €	Over 20 years €
2025	98,374	87,538	4,234	345,346	98,387	4,123	98,539
2024	1,234	75,387	4,123	41,234	12,341	41,234	1,234
<< double-click to launch smart-table designer >>							Total €
2025							736,541
2024							176,787

Multi-employer plans

This is a defined benefit plan.

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234234

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The expected contributions to the plan for the next reporting period are €234,234.

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Plans that share risks between entities under common control

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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Contributions payable to the pension scheme at the end of the year are €1,234 (2023 - €65,454).

The expected contributions to the plan for the next reporting period are €12,341,234.

The scheme was most recently valued on 31 July 2021. 12342134

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Risks

Investment risk

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Property market risk

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Interest risk

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Salary risk

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Inflation risk

1234234

Life expectancy risk

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Currency risk

1234234

Reconciliation of scheme assets and liabilities to assets and liabilities recognised

The amounts recognised in the statement of financial position are as follows:

[Click here to enter data](#)

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

214234

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Contributions payable to the pension scheme at the end of the year are €1,234 (2024 - €65,454).

The expected contributions to the plan for the next reporting period are €12,341,234.

The scheme was most recently valued on 31 July 2021. 12342134

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Risks

Investment risk

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Property market risk

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Interest risk

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Salary risk

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Inflation risk

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Life expectancy risk

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Currency risk

1234234

Reconciliation of scheme assets and liabilities to assets and liabilities recognised

The amounts recognised in the statement of financial position are as follows:

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Fair value of scheme assets	34,534	3,423
Present value of scheme liabilities	4,564	4,564
	39,098	7,987
Unrecognised past service cost	2,342	23,243
Other amounts recognised in the statement of financial position	4,564	4,564
Other amounts not recognised in the statement of financial position	2,342	3,434
Effect of asset ceiling	5,645	2,342
Defined benefit pension scheme surplus	53,991	41,570

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

	2025 €	2024 €
Fair value of scheme assets	34,534	3,423
Present value of scheme liabilities	4,564	4,564
	39,098	7,987
Unrecognised past service cost	2,342	23,243
Other amounts recognised in the statement of financial position	4,564	4,564
Other amounts not recognised in the statement of financial position	2,342	3,434
Effect of asset ceiling	5,645	2,342
Defined benefit pension scheme surplus	53,991	41,570

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Scheme assets

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Fair value at start of year	2,220	2,100
Interest income	34,534	345,347
Return on plan assets, excluding amounts included in interest income/(expense)	34,356	4,534
Actuarial gains and losses arising from changes in demographic assumptions	34,536	56,756
Actuarial gains and losses arising from changes in financial assumptions	76,754	3,453
Actuarial gains and losses arising from experience adjustments	44,574	5,756
Foreign exchange differences	35,375	3,453
Employer contributions	4,456	5,675
Contributions by scheme participants	8,767	6,786
Benefits paid	45,645	45,345
Assets acquired in business combinations	78,656	5,675
Assets distributed on settlements	45,347	3,453
Administrative expenses paid	4,534	5,675
Fair value at end of year	449,754	494,008

Analysis of assets

The major categories of scheme assets are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Cash and cash equivalents	3,452	2,345
Equity instruments	87,687	1,345
Debt instruments	1,245	1,252
Real estate	1,234	5,234
Derivatives	1,252	1,234
Investment funds	1,345	1,145
Asset-backed securities	12,323	4,523
Structured debt	75,387	4,523
	183,925	21,601

[Click here to enter data](#)

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

Scheme assets

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2025 €	2024 €
Fair value at start of year	2,220	2,100
Interest income	34,534	345,347
Return on plan assets, excluding amounts included in interest income/(expense)	34,356	4,534
Actuarial gains and losses arising from changes in demographic assumptions	34,536	56,756
Actuarial gains and losses arising from changes in financial assumptions	76,754	3,453
Actuarial gains and losses arising from experience adjustments	44,574	5,756
Foreign exchange differences	35,375	3,453
Employer contributions	4,456	5,675
Contributions by scheme participants	8,767	6,786
Benefits paid	45,645	45,345
Assets acquired in business combinations	78,656	5,675
Assets distributed on settlements	45,347	3,453
Administrative expenses paid	4,534	5,675
Fair value at end of year	449,754	494,008

Analysis of assets

The major categories of scheme assets are as follows:

[Click here to enter data](#)

	2025 €	2024 €
Cash and cash equivalents	3,452	2,345
Equity instruments	87,687	1,345
Debt instruments	1,245	1,252
Real estate	1,234	5,234
Derivatives	1,252	1,234
Investment funds	1,345	1,145
Asset-backed securities	12,323	4,523
Structured debt	75,387	4,523
	183,925	21,601

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 %	2023 %
Cash and cash equivalents	3,452	2,345
Equity instruments	87,687	1,345
Debt instruments	1,245	1,252
Real estate	1,234	5,234
Derivatives	1,252	1,234
Investment funds	1,345	1,145
Asset-backed securities	12,323	4,523
Structured debt	75,387	4,523
	<u>183,925</u>	<u>21,601</u>

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

	2025 %	2024 %
Cash and cash equivalents	3,452	2,345
Equity instruments	87,687	1,345
Debt instruments	1,245	1,252
Real estate	1,234	5,234
Derivatives	1,252	1,234
Investment funds	1,345	1,145
Asset-backed securities	12,323	4,523
Structured debt	75,387	4,523
	<u>183,925</u>	<u>21,601</u>

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

Equity instruments

Equity instruments can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	1,234	2,345
Categorisation 3	1,234	1,523
Categorisation 4	1,235	1,234
Categorisation 5	2,345	2,345
	<hr/> 6,048	<hr/> 7,447
Unquoted		
Categorisation 2	<hr/> 52,345	<hr/> 12,345
	<hr/> 58,393	<hr/> 19,792

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	1,234	2,345
Categorisation 3	1,234	1,523
Categorisation 4	1,235	1,234
Categorisation 5	2,345	2,345
	<hr/> 6,048	<hr/> 7,447
Unquoted		
Categorisation 2	<hr/> 52,345	<hr/> 12,345
	<hr/> 58,393	<hr/> 19,792

Debt instruments

Debt instruments can be further categorised as follows:

[Click here to enter data](#)

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

Equity instruments

Equity instruments can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	1,234	2,345
Categorisation 3	1,234	1,523
Categorisation 4	1,235	1,234
Categorisation 5	2,345	2,345
	<hr/> 6,048	<hr/> 7,447
Unquoted		
Categorisation 2	<hr/> 52,345	<hr/> 12,345
	<hr/> 58,393	<hr/> 19,792

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	1,234	2,345
Categorisation 3	1,234	1,523
Categorisation 4	1,235	1,234
Categorisation 5	2,345	2,345
	<hr/> 6,048	<hr/> 7,447
Unquoted		
Categorisation 2	<hr/> 52,345	<hr/> 12,345
	<hr/> 58,393	<hr/> 19,792

Debt instruments

Debt instruments can be further categorised as follows:

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Quoted		
Categorisation 1	1,230	1,110
Categorisation 2	1,110	1,202
Categorisation 3	1,102	1,202
Categorisation 4	1,102	1,212
Categorisation 5	1,202	1,212
	<u>5,746</u>	<u>5,938</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	1,230	1,110
Categorisation 2	1,110	1,202
Categorisation 3	1,102	1,202
Categorisation 4	1,102	1,212
Categorisation 5	1,202	1,212
	<u>5,746</u>	<u>5,938</u>

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

	2025 €	2024 €
Quoted		
Categorisation 1	1,230	1,110
Categorisation 2	1,110	1,202
Categorisation 3	1,102	1,202
Categorisation 4	1,102	1,212
Categorisation 5	1,202	1,212
	<u>5,746</u>	<u>5,938</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	1,230	1,110
Categorisation 2	1,110	1,202
Categorisation 3	1,102	1,202
Categorisation 4	1,102	1,212
Categorisation 5	1,202	1,212
	<u>5,746</u>	<u>5,938</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Real estate

Real estate can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	1,131	1,132
Categorisation 2	1,125	1,127
Categorisation 4	1,880	1,123
Categorisation 5	1,120	1,220
	<hr/> 5,256	<hr/> 4,602
Unquoted		
Categorisation 3	1,186	1,138
	<hr/> 6,442	<hr/> 5,740

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	1,131	1,132
Categorisation 2	1,125	1,127
Categorisation 4	1,880	1,123
Categorisation 5	1,120	1,220
	<hr/> 5,256	<hr/> 4,602
Unquoted		
Categorisation 3	1,186	1,138
	<hr/> 6,442	<hr/> 5,740

Derivatives

Derivatives can be further categorised as follows:

[Click here to enter data](#)

ROI IFRS REG

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

Real estate

Real estate can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	1,131	1,132
Categorisation 2	1,125	1,127
Categorisation 4	1,880	1,123
Categorisation 5	1,120	1,220
	<hr/> 5,256	<hr/> 4,602
Unquoted		
Categorisation 3	<hr/> 1,186	<hr/> 1,138
	<hr/> 6,442	<hr/> 5,740

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	1,131	1,132
Categorisation 2	1,125	1,127
Categorisation 4	1,880	1,123
Categorisation 5	1,120	1,220
	<hr/> 5,256	<hr/> 4,602
Unquoted		
Categorisation 3	<hr/> 1,186	<hr/> 1,138
	<hr/> 6,442	<hr/> 5,740

Derivatives

Derivatives can be further categorised as follows:

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Quoted		
Categorisation 2	1,234	1,286
Categorisation 3	1,820	1,200
Categorisation 4	1,123	1,920
Categorisation 5	1,340	1,120
	<u>5,517</u>	<u>5,526</u>
Unquoted		
Categorisation 1	1,120	1,111
	<u>6,637</u>	<u>6,637</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 2	1,234	1,286
Categorisation 3	1,820	1,200
Categorisation 4	1,123	1,920
Categorisation 5	1,340	1,120
	<u>5,517</u>	<u>5,526</u>
Unquoted		
Categorisation 1	1,120	1,111
	<u>6,637</u>	<u>6,637</u>

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

	2025 €	2024 €
Quoted		
Categorisation 2	1,234	1,286
Categorisation 3	1,820	1,200
Categorisation 4	1,123	1,920
Categorisation 5	1,340	1,120
	<u>5,517</u>	<u>5,526</u>
Unquoted		
Categorisation 1	1,120	1,111
	<u>6,637</u>	<u>6,637</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 2	1,234	1,286
Categorisation 3	1,820	1,200
Categorisation 4	1,123	1,920
Categorisation 5	1,340	1,120
	<u>5,517</u>	<u>5,526</u>
Unquoted		
Categorisation 1	1,120	1,111
	<u>6,637</u>	<u>6,637</u>

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Investment funds

Investment funds can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	3,110	3,120
Categorisation 2	4,120	4,123
Categorisation 4	1,120	2,120
Categorisation 5	1,342	1,234
	<u>9,692</u>	<u>10,597</u>
Unquoted		
Categorisation 3	<u>4,323</u>	<u>2,123</u>
	<u>14,015</u>	<u>12,720</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	3,110	3,120
Categorisation 2	4,120	4,123
Categorisation 4	1,120	2,120
Categorisation 5	1,342	1,234
	<u>9,692</u>	<u>10,597</u>
Unquoted		
Categorisation 3	<u>4,323</u>	<u>2,123</u>
	<u>14,015</u>	<u>12,720</u>

TEXT

Actual return on scheme's assets

[Click here to enter data](#)

	2024 €	2023 €
Actual return on scheme assets	<u>4,253</u>	<u>78,487</u>

The pension scheme has not invested.

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trading as Ireland International Financial Reporting Standards

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

Investment funds

Investment funds can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	3,110	3,120
Categorisation 2	4,120	4,123
Categorisation 4	1,120	2,120
Categorisation 5	1,342	1,234
	<u>9,692</u>	<u>10,597</u>
Unquoted		
Categorisation 3	4,323	2,123
	<u>14,015</u>	<u>12,720</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	3,110	3,120
Categorisation 2	4,120	4,123
Categorisation 4	1,120	2,120
Categorisation 5	1,342	1,234
	<u>9,692</u>	<u>10,597</u>
Unquoted		
Categorisation 3	4,323	2,123
	<u>14,015</u>	<u>12,720</u>

TEXT

Actual return on scheme's assets

[Click here to enter data](#)

	2025 €	2024 €
Actual return on scheme assets	<u>4,253</u>	<u>78,487</u>

The pension scheme has not invested.

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2024 €	2023 €
9877	33,464	34,534

The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows:

	2024 €	2023 €
13123	98,649	65,368

Scheme liabilities

Changes in the present value of scheme liabilities are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Present value at start of year	(2,202)	(1,110)
Current service cost	(34,534)	(87,897)
Past service cost	(34,354)	(3,453)
Actuarial gains and losses arising from changes in demographic assumptions	(4,534)	(5,656)
Actuarial gains and losses arising from changes in financial assumptions	(56,756)	(3,453)
Actuarial gains and losses arising from experience adjustments	(3,453)	(5,675)
Changes in the effect of limiting a net defined benefit asset to the asset ceiling	(5,675)	(5,675)
Foreign exchange differences	(3,453)	(4,353)
Interest cost	(56,756)	(34,534)
Benefits paid	(3,453)	(56,456)
Contributions by scheme participants	(56,756)	(3,345)
Liabilities assumed in business combinations	(34,534)	(5,654)
Liabilities extinguished on settlements	(56,756)	(3,453)
Effect of curtailments	(67,867)	(5,653)
Present value at end of year	(421,083)	(226,367)
Analysed as:		
Present value of scheme liabilities arising from unfunded schemes	(34,536)	(3,453)
Present value of scheme liabilities arising from wholly or partly funded schemes	(34,534)	(43,534)
	(69,070)	(46,987)

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

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2025 €	2024 €
9877	33,464	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 €
13123	98,649	65,368

Scheme liabilities

Changes in the present value of scheme liabilities are as follows:

[Click here to enter data](#)

	2025 €	2024 €
Present value at start of year	(2,202)	(1,110)
Current service cost	(34,534)	(87,897)
Past service cost	(34,354)	(3,453)
Actuarial gains and losses arising from changes in demographic assumptions	(4,534)	(5,656)
Actuarial gains and losses arising from changes in financial assumptions	(56,756)	(3,453)
Actuarial gains and losses arising from experience adjustments	(3,453)	(5,675)
Changes in the effect of limiting a net defined benefit asset to the asset ceiling	(5,675)	(5,675)
Foreign exchange differences	(3,453)	(4,353)
Interest cost	(56,756)	(34,534)
Benefits paid	(3,453)	(56,456)
Contributions by scheme participants	(56,756)	(3,345)
Liabilities assumed in business combinations	(34,534)	(5,654)
Liabilities extinguished on settlements	(56,756)	(3,453)
Effect of curtailments	(67,867)	(5,653)
Present value at end of year	(421,083)	(226,367)
Analysed as:		
Present value of scheme liabilities arising from unfunded schemes	(34,536)	(3,453)
Present value of scheme liabilities arising from wholly or partly funded schemes	(34,534)	(43,534)
	(69,070)	(46,987)

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Effect of asset ceiling

A reconciliation of the effect of the asset ceiling is as follows:

[Click here to enter data](#)

	2024 €	2023 €
Opening balance	1,000	2,342
Interest cost	2,342	4,545
Changes in asset ceiling, excluding amounts included in interest	46,452	2,342
Closing balance	49,794	9,229
Test		

Reimbursement rights

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2024 €	2023 €
Fair value at start of year	1,300	6,575
Interest income	2,342	3,453
Return on plan assets, excluding amounts included in interest income/(expense)	4,564	5,675
Actuarial gains and losses arising from changes in demographic assumptions	2,342	64,564
Actuarial gains and losses arising from changes in financial assumptions	4,564	4,534
Actuarial gains and losses arising from experience adjustments	2,342	4,534
Foreign exchange differences	45,645	6,756
Employer contributions	2,342	34,357
Contributions by scheme participants	3,453	5,675
Benefits paid	2,342	4,534
Assets acquired in business combinations	23,423	6,575
Assets distributed on settlements	23,423	23,423
Fair value at end of year	118,082	170,655
qweqweqweqwe		

Principal actuarial assumptions

The significant actuarial assumptions used to determine the present value of the defined benefit obligation at the statement of financial position date are as follows:

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trading as Ireland International Financial Reporting Standards

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

Effect of asset ceiling

A reconciliation of the effect of the asset ceiling is as follows:

[Click here to enter data](#)

	2025 €	2024 €
Opening balance	1,000	2,342
Interest cost	2,342	4,545
Changes in asset ceiling, excluding amounts included in interest	46,452	2,342
Closing balance	49,794	9,229
Test		

Reimbursement rights

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2025 €	2024 €
Fair value at start of year	1,300	6,575
Interest income	2,342	3,453
Return on plan assets, excluding amounts included in interest income/(expense)	4,564	5,675
Actuarial gains and losses arising from changes in demographic assumptions	2,342	64,564
Actuarial gains and losses arising from changes in financial assumptions	4,564	4,534
Actuarial gains and losses arising from experience adjustments	2,342	4,534
Foreign exchange differences	45,645	6,756
Employer contributions	2,342	34,357
Contributions by scheme participants	3,453	5,675
Benefits paid	2,342	4,534
Assets acquired in business combinations	23,423	6,575
Assets distributed on settlements	23,423	23,423
Fair value at end of year	118,082	170,655
qweqweqweqwe		

Principal actuarial assumptions

The significant actuarial assumptions used to determine the present value of the defined benefit obligation at the statement of financial position date are as follows:

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

[Click here to enter data](#)

	2024 %	2023 %
Mortality rate	452,345.00	345,234.00
Rates of employee turnover	2,345.00	5,231.00
Proportion of employees opting for early retirement	1,234.00	1,245.00
Discount rate	1,523.00	1,234.00
Future salary increases	1,452.00	1,152.00
Future pension increases	1,134.00	1,345.00
Inflation	<u>523,452,345.00</u>	<u>23,452,345.00</u>

[Click here to enter data](#)

	2024 %	2023 %
Mortality rate	452,345.00	345,234.00
Rates of employee turnover	2,345.00	5,231.00
Proportion of employees opting for early retirement	1,234.00	1,245.00
Discount rate	1,523.00	1,234.00
Future salary increases	1,452.00	1,152.00
Future pension increases	1,134.00	1,345.00
Inflation	<u>523,452,345.00</u>	<u>23,452,345.00</u>

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

[Click here to enter data](#)

	2025 %	2024 %
Mortality rate	452,345.00	345,234.00
Rates of employee turnover	2,345.00	5,231.00
Proportion of employees opting for early retirement	1,234.00	1,245.00
Discount rate	1,523.00	1,234.00
Future salary increases	1,452.00	1,152.00
Future pension increases	1,134.00	1,345.00
Inflation	<u>523,452,345.00</u>	<u>23,452,345.00</u>

[Click here to enter data](#)

	2025 %	2024 %
Mortality rate	452,345.00	345,234.00
Rates of employee turnover	2,345.00	5,231.00
Proportion of employees opting for early retirement	1,234.00	1,245.00
Discount rate	1,523.00	1,234.00
Future salary increases	1,452.00	1,152.00
Future pension increases	1,134.00	1,345.00
Inflation	<u>523,452,345.00</u>	<u>23,452,345.00</u>

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

Post retirement mortality assumptions

[Click here to enter data](#)

	2024 Years	2023 Years
Current ROI pensioners at retirement age - male	1,234.00	452,345.00
Current ROI pensioners at retirement age - female	5,234.00	1,532.00
Future ROI pensioners at retirement age - male	1,152.00	1,234.00
Future ROI pensioners at retirement age - female	<u>1,345.00</u>	<u>2,345.00</u>

Amounts recognised in the income statement

[Click here to enter data](#)

	2024 €	2023 €
Amounts recognised in operating profit		
Current service cost	8,654	98,778
Past service cost	5,234	34,534
Losses (gains) on curtailments and settlements	4,536	56,756
Administrative expenses paid	<u>3,434</u>	<u>3,436</u>
Recognised in arriving at operating profit	<u>21,858</u>	<u>193,504</u>
Amounts recognised in finance income or costs		
Net interest	<u>23,452</u>	<u>76,577</u>
Total recognised in the income statement	<u><u>45,310</u></u>	<u><u>270,081</u></u>
252352345		

Amounts taken to the Statement of Comprehensive Income

[Click here to enter data](#)

	2024 €	2023 €
Actuarial gains and losses arising from changes in demographic assumptions	2,345	98,878
Actuarial gains and losses arising from changes in financial assumptions	2,345	43,534
Actuarial gains and losses arising from experience adjustments	7,644	43,456
Return on plan assets, excluding amounts included in interest income/(expense)	3,436	3,436
Exchange rate movements	4,346	5,234
Changes in the effect of the asset ceiling	<u>5,234</u>	<u>5,234</u>
Amounts recognised in the Statement of Comprehensive Income	<u><u>25,350</u></u>	<u><u>199,772</u></u>

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

Post retirement mortality assumptions

[Click here to enter data](#)

	2025 Years	2024 Years
Current ROI pensioners at retirement age - male	1,234.00	452,345.00
Current ROI pensioners at retirement age - female	5,234.00	1,532.00
Future ROI pensioners at retirement age - male	1,152.00	1,234.00
Future ROI pensioners at retirement age - female	1,345.00	2,345.00

Amounts recognised in the income statement

[Click here to enter data](#)

	2025 €	2024 €
Amounts recognised in operating profit		
Current service cost	8,654	98,778
Past service cost	5,234	34,534
Losses (gains) on curtailments and settlements	4,536	56,756
Administrative expenses paid	3,434	3,436
Recognised in arriving at operating profit	21,858	193,504
Amounts recognised in finance income or costs		
Net interest	23,452	76,577
Total recognised in the income statement	45,310	270,081
252352345		

Amounts taken to the Statement of Comprehensive Income

[Click here to enter data](#)

	2025 €	2024 €
Actuarial gains and losses arising from changes in demographic assumptions	2,345	98,878
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Actuarial gains and losses arising from experience adjustments	7,644	43,456
Return on plan assets, excluding amounts included in interest income/(expense)	3,436	3,436
Exchange rate movements	4,346	5,234
Changes in the effect of the asset ceiling	5,234	5,234
Amounts recognised in the Statement of Comprehensive Income	25,350	199,772

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

23452345

Sensitivity analysis

A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:

[Click here to enter data](#)

		2024			2023	
Adjustment to discount rate	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	23,464	23,426	42,346	23,423	32,423	65,645
Click here to enter data						
Adjustment to rate of inflation	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	45,645	23,423	32,236	34,326	34,546	23,425
Click here to enter data						
Adjustment to rate of salary growth	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	23,423	4,564	2,342	5,654	434,536	35,346
Click here to enter data						
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year	+ 1 Year	None	- 1 Year
	€	€	€	€	€	€
Present value of total obligation	45,645	324,234	32,423	23,426	45,345	345,346
Click here to enter data						
Adjustment to pension increases	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	76,446	45,646	34,354	234,234	43,456	35,435

Test

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

23452345

Sensitivity analysis

A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:

[Click here to enter data](#)

		2025		2024	
Adjustment to discount rate	+ 0.1%	0.0%	- 0.1%	+ 0.1%	- 0.1%
	€	€	€	€	€
Present value of total obligation	23,464	23,426	42,346	23,423	32,423
	65,645				
Click here to enter data					
Adjustment to rate of inflation	+ 0.1%	0.0%	- 0.1%	+ 0.1%	- 0.1%
	€	€	€	€	€
Present value of total obligation	45,645	23,423	32,236	34,326	34,546
	23,425				
Click here to enter data					
Adjustment to rate of salary growth	+ 0.1%	0.0%	- 0.1%	+ 0.1%	- 0.1%
	€	€	€	€	€
Present value of total obligation	23,423	4,564	2,342	5,654	434,536
	35,346				
Click here to enter data					
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year	+ 1 Year	- 1 Year
	€	€	€	€	€
Present value of total obligation	45,645	324,234	32,423	23,426	45,345
	345,346				
Click here to enter data					
Adjustment to pension increases	+ 0.1%	0.0%	- 0.1%	+ 0.1%	- 0.1%
	€	€	€	€	€
Present value of total obligation	76,446	45,646	34,354	234,234	43,456
	35,435				

Test

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Test

Maturity analysis of benefit payments

[Click here to enter data](#)

	Less than a year €	Between 1-2 years €	Between 2-5 years €	Between 5-10 years €	Between 10-15 years €	Between 15-20 years €	Over 20 years €
2024	7,554	56,756	34,346	53,453	76,535	34,536	34,534
2023	3,245	234,523	45,234	52,345	2,345	46,457	45,435
<< double-click to launch smart-table designer >>							Total €
2024							297,714
2023							429,584

Multi-employer plans

This is a defined benefit plan.

Test

Test

Test

Test

The expected contributions to the plan for the next reporting period are €122.

Test

Test

Plans that share risks between entities under common control

Test

Test

Test

Test

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

Test

Maturity analysis of benefit payments

[Click here to enter data](#)

	Less than a year €	Between 1-2 years €	Between 2-5 years €	Between 5-10 years €	Between 10-15 years €	Between 15-20 years €	Over 20 years €
2025	7,554	56,756	34,346	53,453	76,535	34,536	34,534
2024	3,245	234,523	45,234	52,345	2,345	46,457	45,435
<< double-click to launch smart-table designer >>							Total €
2025							297,714
2024							429,584

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

Multi-employer plans

This is a defined benefit plan.

Test

Test

Test

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The expected contributions to the plan for the next reporting period are €122.

Test

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Plans that share risks between entities under common control

Test

Test

Test

Test

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Test

Test

Test

Test

Test

Test

Contributions payable to the pension scheme at the end of the year are €76,753 (2023 - €34,346).

The expected contributions to the plan for the next reporting period are €66.

The scheme was most recently valued on 26 August 2021. Test

Test

Test

Test

Risks

Investment risk

Test

Property market risk

Test

Interest risk

Test

Salary risk

Test

Inflation risk

Test

Life expectancy risk

Test

Currency risk

Test

Reconciliation of scheme assets and liabilities to assets and liabilities recognised

The amounts recognised in the statement of financial position are as follows:

[Click here to enter data](#)

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

Test

Test

Test

Test

Test

Test

Contributions payable to the pension scheme at the end of the year are €76,753 (2024 - €34,346).

The expected contributions to the plan for the next reporting period are €66.

The scheme was most recently valued on 26 August 2021. Test

Test

Test

Test

Risks

Investment risk

Test

Property market risk

Test

Interest risk

Test

Salary risk

Test

Inflation risk

Test

Life expectancy risk

Test

Currency risk

Test

Reconciliation of scheme assets and liabilities to assets and liabilities recognised

The amounts recognised in the statement of financial position are as follows:

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Fair value of scheme assets	78,675	34,537
Present value of scheme liabilities	45,634	76,454
	124,309	110,991
Unrecognised past service cost	23,423	3,434
Other amounts recognised in the statement of financial position	23,252	23,423
Other amounts not recognised in the statement of financial position	4,564	45,654
Effect of asset ceiling	23,423	35,345
Defined benefit pension scheme surplus	198,971	218,847

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

	2025 €	2024 €
Fair value of scheme assets	78,675	34,537
Present value of scheme liabilities	45,634	76,454
	124,309	110,991
Unrecognised past service cost	23,423	3,434
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Effect of asset ceiling	23,423	35,345
Defined benefit pension scheme surplus	198,971	218,847

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Scheme assets

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Fair value at start of year	34,537	54,556
Interest income	34,534	45,475
Return on plan assets, excluding amounts included in interest income/(expense)	67,567	45,475
Actuarial gains and losses arising from changes in demographic assumptions	5,656	34,537
Actuarial gains and losses arising from changes in financial assumptions	3,453	5,645
Actuarial gains and losses arising from experience adjustments	6,764	64,543
Foreign exchange differences	43,457	3,436
Employer contributions	5,645	6,567
Contributions by scheme participants	6,755	4,568
Benefits paid	45,457	54,547
Assets acquired in business combinations	45,467	34,534
Assets distributed on settlements	45,645	45,347
Administrative expenses paid	6,764	45,456
Fair value at end of year	351,701	444,686

Analysis of assets

The major categories of scheme assets are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Cash and cash equivalents	11,120	1,111
Equity instruments	1,320	1,120
Debt instruments	3,123	3,132
Real estate	4,231	4,321
Derivatives	5,221	4,123
Investment funds	3,120	3,120
Asset-backed securities	3,121	3,230
Structured debt	3,120	3,121
	34,376	23,278

[Click here to enter data](#)

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

Scheme assets

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2025 €	2024 €
Fair value at start of year	34,537	54,556
Interest income	34,534	45,475
Return on plan assets, excluding amounts included in interest income/(expense)	67,567	45,475
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Administrative expenses paid	6,764	45,456
Fair value at end of year	351,701	444,686

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The major categories of scheme assets are as follows:

[Click here to enter data](#)

	2025 €	2024 €
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Equity instruments	1,320	1,120
Debt instruments	3,123	3,132
Real estate	4,231	4,321
Derivatives	5,221	4,123
Investment funds	3,120	3,120
Asset-backed securities	3,121	3,230
Structured debt	3,120	3,121
	34,376	23,278

[Click here to enter data](#)

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 %	2023 %
Cash and cash equivalents	11,120	1,111
Equity instruments	1,320	1,120
Debt instruments	3,123	3,132
Real estate	4,231	4,321
Derivatives	5,221	4,123
Investment funds	3,120	3,120
Asset-backed securities	3,121	3,230
Structured debt	3,120	3,121
	<u>34,376</u>	<u>23,278</u>

ROI IFRS REG

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

	2025 %	2024 %
Cash and cash equivalents	11,120	1,111
Equity instruments	1,320	1,120
Debt instruments	3,123	3,132
Real estate	4,231	4,321
Derivatives	5,221	4,123
Investment funds	3,120	3,120
Asset-backed securities	3,121	3,230
Structured debt	3,120	3,121
	<u>34,376</u>	<u>23,278</u>

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trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Equity instruments

Equity instruments can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	8,120	3,120
Categorisation 3	1,432	2,123
Categorisation 4	1,120	3,321
Categorisation 5	3,123	3,120
	<u>13,795</u>	<u>11,684</u>
Unquoted		
Categorisation 2	3,132	2,120
	<u>16,927</u>	<u>13,804</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	8,120	3,120
Categorisation 3	1,432	2,123
Categorisation 4	1,120	3,321
Categorisation 5	3,123	3,120
	<u>13,795</u>	<u>11,684</u>
Unquoted		
Categorisation 2	3,132	2,120
	<u>16,927</u>	<u>13,804</u>

Debt instruments

Debt instruments can be further categorised as follows:

[Click here to enter data](#)

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

Equity instruments

Equity instruments can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	8,120	3,120
Categorisation 3	1,432	2,123
Categorisation 4	1,120	3,321
Categorisation 5	3,123	3,120
	<u>13,795</u>	<u>11,684</u>
Unquoted		
Categorisation 2	<u>3,132</u>	<u>2,120</u>
	<u>16,927</u>	<u>13,804</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	8,120	3,120
Categorisation 3	1,432	2,123
Categorisation 4	1,120	3,321
Categorisation 5	3,123	3,120
	<u>13,795</u>	<u>11,684</u>
Unquoted		
Categorisation 2	<u>3,132</u>	<u>2,120</u>
	<u>16,927</u>	<u>13,804</u>

Debt instruments

Debt instruments can be further categorised as follows:

[Click here to enter data](#)

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Quoted		
Categorisation 1	2,120	2,230
Categorisation 2	3,120	2,111
Categorisation 4	3,130	4,132
	<u>8,370</u>	<u>8,473</u>
Unquoted		
Categorisation 3	2,132	3,122
Categorisation 5	4,120	4,120
	<u>6,252</u>	<u>7,242</u>
	<u>14,622</u>	<u>15,715</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	2,120	2,230
Categorisation 2	3,120	2,111
Categorisation 4	3,130	4,132
	<u>8,370</u>	<u>8,473</u>
Unquoted		
Categorisation 3	2,132	3,122
Categorisation 5	4,120	4,120
	<u>6,252</u>	<u>7,242</u>
	<u>14,622</u>	<u>15,715</u>

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

	2025 €	2024 €
Quoted		
Categorisation 1	2,120	2,230
Categorisation 2	3,120	2,111
Categorisation 4	3,130	4,132
	<u>8,370</u>	<u>8,473</u>
Unquoted		
Categorisation 3	2,132	3,122
Categorisation 5	4,120	4,120
	<u>6,252</u>	<u>7,242</u>
	<u>14,622</u>	<u>15,715</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	2,120	2,230
Categorisation 2	3,120	2,111
Categorisation 4	3,130	4,132
	<u>8,370</u>	<u>8,473</u>
Unquoted		
Categorisation 3	2,132	3,122
Categorisation 5	4,120	4,120
	<u>6,252</u>	<u>7,242</u>
	<u>14,622</u>	<u>15,715</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Real estate

Real estate can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	2,120	3,220
Categorisation 3	3,110	3,120
Categorisation 4	3,120	3,110
	<u>8,350</u>	<u>9,450</u>
Unquoted		
Categorisation 2	3,132	4,120
Categorisation 5	3,120	3,110
	<u>6,252</u>	<u>7,230</u>
	<u>14,602</u>	<u>16,680</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	2,120	3,220
Categorisation 3	3,110	3,120
Categorisation 4	3,120	3,110
	<u>8,350</u>	<u>9,450</u>
Unquoted		
Categorisation 2	3,132	4,120
Categorisation 5	3,120	3,110
	<u>6,252</u>	<u>7,230</u>
	<u>14,602</u>	<u>16,680</u>

Derivatives

Derivatives can be further categorised as follows:

[Click here to enter data](#)

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

Real estate

Real estate can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	2,120	3,220
Categorisation 3	3,110	3,120
Categorisation 4	3,120	3,110
	<u>8,350</u>	<u>9,450</u>
Unquoted		
Categorisation 2	3,132	4,120
Categorisation 5	3,120	3,110
	<u>6,252</u>	<u>7,230</u>
	<u>14,602</u>	<u>16,680</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	2,120	3,220
Categorisation 3	3,110	3,120
Categorisation 4	3,120	3,110
	<u>8,350</u>	<u>9,450</u>
Unquoted		
Categorisation 2	3,132	4,120
Categorisation 5	3,120	3,110
	<u>6,252</u>	<u>7,230</u>
	<u>14,602</u>	<u>16,680</u>

Derivatives

Derivatives can be further categorised as follows:

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Quoted		
Categorisation 2	2,110	2,100
Categorisation 3	2,120	3,100
Categorisation 5	3,120	3,220
	<u>7,350</u>	<u>8,420</u>
Unquoted		
Categorisation 1	2,120	2,110
Categorisation 4	3,130	3,120
	<u>5,250</u>	<u>5,230</u>
	<u>12,600</u>	<u>13,650</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 2	2,110	2,100
Categorisation 3	2,120	3,100
Categorisation 5	3,120	3,220
	<u>7,350</u>	<u>8,420</u>
Unquoted		
Categorisation 1	2,120	2,110
Categorisation 4	3,130	3,120
	<u>5,250</u>	<u>5,230</u>
	<u>12,600</u>	<u>13,650</u>

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

	2025 €	2024 €
Quoted		
Categorisation 2	2,110	2,100
Categorisation 3	2,120	3,100
Categorisation 5	3,120	3,220
	<u>7,350</u>	<u>8,420</u>
Unquoted		
Categorisation 1	2,120	2,110
Categorisation 4	3,130	3,120
	<u>5,250</u>	<u>5,230</u>
	<u>12,600</u>	<u>13,650</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 2	2,110	2,100
Categorisation 3	2,120	3,100
Categorisation 5	3,120	3,220
	<u>7,350</u>	<u>8,420</u>
Unquoted		
Categorisation 1	2,120	2,110
Categorisation 4	3,130	3,120
	<u>5,250</u>	<u>5,230</u>
	<u>12,600</u>	<u>13,650</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Investment funds

Investment funds can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 3	3,100	3,100
Categorisation 4	4,100	3,120
Categorisation 5	1,120	1,100
	<u>8,320</u>	<u>7,320</u>
Unquoted		
Categorisation 1	2,120	2,220
Categorisation 2	3,100	3,110
	<u>5,220</u>	<u>5,330</u>
	<u>13,540</u>	<u>12,650</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 3	3,100	3,100
Categorisation 4	4,100	3,120
Categorisation 5	1,120	1,100
	<u>8,320</u>	<u>7,320</u>
Unquoted		
Categorisation 1	2,120	2,220
Categorisation 2	3,100	3,110
	<u>5,220</u>	<u>5,330</u>
	<u>13,540</u>	<u>12,650</u>

Test

Actual return on scheme's assets

[Click here to enter data](#)

	2024 €	2023 €
Actual return on scheme assets	<u>345,120</u>	<u>4,534</u>

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

Investment funds

Investment funds can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 3	3,100	3,100
Categorisation 4	4,100	3,120
Categorisation 5	1,120	1,100
	<u>8,320</u>	<u>7,320</u>
Unquoted		
Categorisation 1	2,120	2,220
Categorisation 2	3,100	3,110
	<u>5,220</u>	<u>5,330</u>
	<u>13,540</u>	<u>12,650</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 3	3,100	3,100
Categorisation 4	4,100	3,120
Categorisation 5	1,120	1,100
	<u>8,320</u>	<u>7,320</u>
Unquoted		
Categorisation 1	2,120	2,220
Categorisation 2	3,100	3,110
	<u>5,220</u>	<u>5,330</u>
	<u>13,540</u>	<u>12,650</u>

Test

Actual return on scheme's assets

[Click here to enter data](#)

	2025 €	2024 €
Actual return on scheme assets	<u>345,120</u>	<u>4,534</u>

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The pension scheme has not invested.

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2024 €	2023 €
Test	23,426	34,474

The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows:

	2024 €	2023 €
Test	34,534	1,200

Scheme liabilities

Changes in the present value of scheme liabilities are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Present value at start of year	(76,454)	(34,534)
Current service cost	(3,434)	(34,347)
Past service cost	(65,646)	(34,345)
Actuarial gains and losses arising from changes in demographic assumptions	(42,342)	(54,645)
Actuarial gains and losses arising from changes in financial assumptions	(23,423)	(33,454)
Actuarial gains and losses arising from experience adjustments	(56,456)	(3,453)
Changes in the effect of limiting a net defined benefit asset to the asset ceiling	(34,534)	(6,564)
Foreign exchange differences	(67,657)	(3,435)
Interest cost	(3,453)	(34,346)
Benefits paid	(23,243)	(34,346)
Contributions by scheme participants	(4,564)	(34,534)
Liabilities assumed in business combinations	(5,675)	(564,564)
Liabilities extinguished on settlements	(3,453)	(3,453)
Effect of curtailments	(5,675)	(6,544)
Present value at end of year	(416,009)	(882,564)

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

The pension scheme has not invested.

The entity's own financial instruments included in the fair value of scheme assets are as follows:

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The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows:

	2025 €	2024 €
Test	34,534	1,200

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Changes in the present value of scheme liabilities are as follows:

[Click here to enter data](#)

	2025 €	2024 €
Present value at start of year	(76,454)	(34,534)
Current service cost	(3,434)	(34,347)
Past service cost	(65,646)	(34,345)
Actuarial gains and losses arising from changes in demographic assumptions	(42,342)	(54,645)
Actuarial gains and losses arising from changes in financial assumptions	(23,423)	(33,454)
Actuarial gains and losses arising from experience adjustments	(56,456)	(3,453)
Changes in the effect of limiting a net defined benefit asset to the asset ceiling	(34,534)	(6,564)
Foreign exchange differences	(67,657)	(3,435)
Interest cost	(3,453)	(34,346)
Benefits paid	(23,243)	(34,346)
Contributions by scheme participants	(4,564)	(34,534)
Liabilities assumed in business combinations	(5,675)	(564,564)
Liabilities extinguished on settlements	(3,453)	(3,453)
Effect of curtailments	(5,675)	(6,544)
Present value at end of year	(416,009)	(882,564)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Analysed as:		
Present value of scheme liabilities arising from unfunded schemes	(34,356)	(34,346)
Present value of scheme liabilities arising from wholly or partly funded schemes	<u>(23,432)</u>	<u>(23,423)</u>
	<u>(57,788)</u>	<u>(57,769)</u>

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

	2025 €	2024 €
Analysed as:		
Present value of scheme liabilities arising from unfunded schemes	(34,356)	(34,346)
Present value of scheme liabilities arising from wholly or partly funded schemes	<u>(23,432)</u>	<u>(23,423)</u>
	<u>(57,788)</u>	<u>(57,769)</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Effect of asset ceiling

A reconciliation of the effect of the asset ceiling is as follows:

[Click here to enter data](#)

	2024 €	2023 €
Opening balance	23,423	23,425
Interest cost	23,236	23,423
Changes in asset ceiling, excluding amounts included in interest	32,362	3,423
Closing balance	79,021	50,271
Test		

Reimbursement rights

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2024 €	2023 €
Fair value at start of year	2,235	23,423
Interest income	3,233	32,423
Return on plan assets, excluding amounts included in interest income/(expense)	23,236	45,234
Actuarial gains and losses arising from changes in demographic assumptions	23,423	234,235
Actuarial gains and losses arising from changes in financial assumptions	32,435	34,234
Actuarial gains and losses arising from experience adjustments	23,234	45,435
Foreign exchange differences	234,234	23,423
Employer contributions	45,453	3,452
Contributions by scheme participants	23,423	23,425
Benefits paid	4,534	23,425
Assets acquired in business combinations	2,342	23,423
Assets distributed on settlements	45,642	2,342
Fair value at end of year	463,424	514,474
Test		

Principal actuarial assumptions

The significant actuarial assumptions used to determine the present value of the defined benefit obligation at the statement of financial position date are as follows:

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

Effect of asset ceiling

A reconciliation of the effect of the asset ceiling is as follows:

[Click here to enter data](#)

	2025 €	2024 €
Opening balance	23,423	23,425
Interest cost	23,236	23,423
Changes in asset ceiling, excluding amounts included in interest	32,362	3,423
Closing balance	79,021	50,271
Test		

Reimbursement rights

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2025 €	2024 €
Fair value at start of year	2,235	23,423
Interest income	3,233	32,423
Return on plan assets, excluding amounts included in interest income/(expense)	23,236	45,234
Actuarial gains and losses arising from changes in demographic assumptions	23,423	234,235
Actuarial gains and losses arising from changes in financial assumptions	32,435	34,234
Actuarial gains and losses arising from experience adjustments	23,234	45,435
Foreign exchange differences	234,234	23,423
Employer contributions	45,453	3,452
Contributions by scheme participants	23,423	23,425
Benefits paid	4,534	23,425
Assets acquired in business combinations	2,342	23,423
Assets distributed on settlements	45,642	2,342
Fair value at end of year	463,424	514,474
Test		

Principal actuarial assumptions

The significant actuarial assumptions used to determine the present value of the defined benefit obligation at the statement of financial position date are as follows:

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

[Click here to enter data](#)

	2024 %	2023 %
Mortality rate	2,120.00	3,120.00
Rates of employee turnover	4,120.00	3,122.00
Proportion of employees opting for early retirement	2,110.00	3,120.00
Discount rate	2,120.00	3,110.00
Future salary increases	3,120.00	2,110.00
Future pension increases	2,110.00	2,110.00
Inflation	2,120.00	2,110.00

[Click here to enter data](#)

	2024 %	2023 %
Mortality rate	2,120.00	3,120.00
Rates of employee turnover	4,120.00	3,122.00
Proportion of employees opting for early retirement	2,110.00	3,120.00
Discount rate	2,120.00	3,110.00
Future salary increases	3,120.00	2,110.00
Future pension increases	2,110.00	2,110.00
Inflation	2,120.00	2,110.00

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

[Click here to enter data](#)

	2025 %	2024 %
Mortality rate	2,120.00	3,120.00
Rates of employee turnover	4,120.00	3,122.00
Proportion of employees opting for early retirement	2,110.00	3,120.00
Discount rate	2,120.00	3,110.00
Future salary increases	3,120.00	2,110.00
Future pension increases	2,110.00	2,110.00
Inflation	2,120.00	2,110.00

[Click here to enter data](#)

	2025 %	2024 %
Mortality rate	2,120.00	3,120.00
Rates of employee turnover	4,120.00	3,122.00
Proportion of employees opting for early retirement	2,110.00	3,120.00
Discount rate	2,120.00	3,110.00
Future salary increases	3,120.00	2,110.00
Future pension increases	2,110.00	2,110.00
Inflation	2,120.00	2,110.00

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

Post retirement mortality assumptions

[Click here to enter data](#)

	2024 Years	2023 Years
Current ROI pensioners at retirement age - male	2,120.00	2,110.00
Current ROI pensioners at retirement age - female	2,110.00	2,120.00
Future ROI pensioners at retirement age - male	2,120.00	2,110.00
Future ROI pensioners at retirement age - female	<u>3,110.00</u>	<u>3,120.00</u>

Amounts recognised in the income statement

[Click here to enter data](#)

	2024 €	2023 €
Amounts recognised in operating profit		
Current service cost	23,423	2,342
Past service cost	234,325	45,345
Losses (gains) on curtailments and settlements	23,423	2,342
Administrative expenses paid	<u>45,452</u>	<u>2,342</u>
Recognised in arriving at operating profit	<u>326,623</u>	<u>52,371</u>
Amounts recognised in finance income or costs		
Net interest	<u>23,425</u>	<u>23,423</u>
Total recognised in the income statement	<u><u>350,048</u></u>	<u><u>75,794</u></u>
Test		

Amounts taken to the Statement of Comprehensive Income

[Click here to enter data](#)

	2024 €	2023 €
Actuarial gains and losses arising from changes in demographic assumptions	234,235	23,423
Actuarial gains and losses arising from changes in financial assumptions	4,343	2,423
Actuarial gains and losses arising from experience adjustments	3,234	3,453
Return on plan assets, excluding amounts included in interest income/(expense)	34,534	32,342
Exchange rate movements	2,342	3,453
Changes in the effect of the asset ceiling	<u>3,453</u>	<u>2,342</u>
Amounts recognised in the Statement of Comprehensive Income	<u><u>282,141</u></u>	<u><u>67,436</u></u>

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

Post retirement mortality assumptions

[Click here to enter data](#)

	2025 Years	2024 Years
Current ROI pensioners at retirement age - male	2,120.00	2,110.00
Current ROI pensioners at retirement age - female	2,110.00	2,120.00
Future ROI pensioners at retirement age - male	2,120.00	2,110.00
Future ROI pensioners at retirement age - female	3,110.00	3,120.00

Amounts recognised in the income statement

[Click here to enter data](#)

	2025 €	2024 €
Amounts recognised in operating profit		
Current service cost	23,423	2,342
Past service cost	234,325	45,345
Losses (gains) on curtailments and settlements	23,423	2,342
Administrative expenses paid	45,452	2,342
Recognised in arriving at operating profit	326,623	52,371
Amounts recognised in finance income or costs		
Net interest	23,425	23,423
Total recognised in the income statement	350,048	75,794
Test		

Amounts taken to the Statement of Comprehensive Income

[Click here to enter data](#)

	2025 €	2024 €
Actuarial gains and losses arising from changes in demographic assumptions	234,235	23,423
Actuarial gains and losses arising from changes in financial assumptions	4,343	2,423
Actuarial gains and losses arising from experience adjustments	3,234	3,453
Return on plan assets, excluding amounts included in interest income/(expense)	34,534	32,342
Exchange rate movements	2,342	3,453
Changes in the effect of the asset ceiling	3,453	2,342
Amounts recognised in the Statement of Comprehensive Income	282,141	67,436

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Test

Sensitivity analysis

A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:

[Click here to enter data](#)

		2024			2023	
Adjustment to discount rate	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	86,543	345,653	34,364	5,656	3,453	3,453
Click here to enter data						
Adjustment to rate of inflation	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	34,534	34,536	34,534	34,536	34,534	34,346
Click here to enter data						
Adjustment to rate of salary growth	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	34,345	34,534	64,353	56,567	34,534	5,675
Click here to enter data						
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year	+ 1 Year	None	- 1 Year
	€	€	€	€	€	€
Present value of total obligation	343,456	345,345	67,563	453,456	34,534	34,534
Click here to enter data						
Adjustment to pension increases	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	56,456	34,534	56,456	3,453	6,564	34,534

Test

Test

Test

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

Test

Sensitivity analysis

A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:

[Click here to enter data](#)

		2025		2024	
Adjustment to discount rate	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%
	€	€	€	€	€
Present value of total obligation	86,543	345,653	34,364	5,656	3,453
Click here to enter data					
Adjustment to rate of inflation	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%
	€	€	€	€	€
Present value of total obligation	34,534	34,536	34,534	34,536	34,534
Click here to enter data					
Adjustment to rate of salary growth	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%
	€	€	€	€	€
Present value of total obligation	34,345	34,534	64,353	56,567	34,534
Click here to enter data					
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year	+ 1 Year	None
	€	€	€	€	€
Present value of total obligation	343,456	345,345	67,563	453,456	34,534
Click here to enter data					
Adjustment to pension increases	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%
	€	€	€	€	€
Present value of total obligation	56,456	34,534	56,456	3,453	6,564

Test

Test

Test

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Test

Maturity analysis of benefit payments

[Click here to enter data](#)

	Less than a year €	Between 1-2 years €	Between 2-5 years €	Between 5-10 years €	Between 10-15 years €	Between 15-20 years €	Over 20 years €
2024	3,453	4,564	32,234	45,645	234,234	56,452	34,245
2023	34,354	234,235	645,234	56,456	45,346	345,346	56,645
<< double-click to launch smart-table designer >>							Total €
2024							410,827
2023							1,417,616

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

Multi-employer plans

This is a defined benefit plan.

Test

Test

Test

Test

The expected contributions to the plan for the next reporting period are €12.

Test

Test

Plans that share risks between entities under common control

Test

Test

Test

Test

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

Test

Maturity analysis of benefit payments

[Click here to enter data](#)

	Less than a year €	Between 1-2 years €	Between 2-5 years €	Between 5-10 years €	Between 10-15 years €	Between 15-20 years €	Over 20 years €
2025	3,453	4,564	32,234	45,645	234,234	56,452	34,245
2024	34,354	234,235	645,234	56,456	45,346	345,346	56,645
<< double-click to launch smart-table designer >>							Total €
2025							410,827
2024							1,417,616

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

Multi-employer plans

This is a defined benefit plan.

Test

Test

Test

Test

The expected contributions to the plan for the next reporting period are €12.

Test

Test

Plans that share risks between entities under common control

Test

Test

Test

Test

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Test

Test

Test

Test

Test

Test

Contributions payable to the pension scheme at the end of the year are €120 (2023 - €120).

The expected contributions to the plan for the next reporting period are €12.

The scheme was most recently valued on 26 August 2021. Test

Test

Test

Test

Risks

Investment risk

123

Property market risk

120

Interest risk

121

Salary risk

120

Inflation risk

121

Life expectancy risk

230

Currency risk

110

Reconciliation of scheme assets and liabilities to assets and liabilities recognised

The amounts recognised in the statement of financial position are as follows:

[Click here to enter data](#)

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

Test

Test

Test

Test

Test

Test

Contributions payable to the pension scheme at the end of the year are €120 (2024 - €120).

The expected contributions to the plan for the next reporting period are €12.

The scheme was most recently valued on 26 August 2021. Test

Test

Test

Test

Risks

Investment risk

123

Property market risk

120

Interest risk

121

Salary risk

120

Inflation risk

121

Life expectancy risk

230

Currency risk

110

Reconciliation of scheme assets and liabilities to assets and liabilities recognised

The amounts recognised in the statement of financial position are as follows:

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Fair value of scheme assets	1,200	32,423
Present value of scheme liabilities	1,250	3,235
	2,450	35,658
Unrecognised past service cost	23,423	23,423
Other amounts recognised in the statement of financial position	3,423	4,545
Other amounts not recognised in the statement of financial position	54,453	23,423
Effect of asset ceiling	2,323	544,534
Defined benefit pension scheme surplus	86,072	631,583

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

	2025 €	2024 €
Fair value of scheme assets	1,200	32,423
Present value of scheme liabilities	1,250	3,235
	2,450	35,658
Unrecognised past service cost	23,423	23,423
Other amounts recognised in the statement of financial position	3,423	4,545
Other amounts not recognised in the statement of financial position	54,453	23,423
Effect of asset ceiling	2,323	544,534
Defined benefit pension scheme surplus	86,072	631,583

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Scheme assets

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Fair value at start of year	1,180	1,200
Interest income	33,456	34,534
Return on plan assets, excluding amounts included in interest income/(expense)	4,345	45,645
Actuarial gains and losses arising from changes in demographic assumptions	43,534	3,434
Actuarial gains and losses arising from changes in financial assumptions	34,534	4,545
Actuarial gains and losses arising from experience adjustments	6,645	45,345
Foreign exchange differences	34,345	34,534
Employer contributions	4,565	34,534
Contributions by scheme participants	34,534	3,344
Benefits paid	45,643	3,434
Assets acquired in business combinations	34,534	34,344
Assets distributed on settlements	45,645	34,534
Administrative expenses paid	34,534	53,543
Fair value at end of year	357,494	332,970

Analysis of assets

The major categories of scheme assets are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Cash and cash equivalents	1,123	1,123
Equity instruments	1,110	2,100
Debt instruments	3,100	4,120
Real estate	4,120	3,110
Derivatives	3,110	3,120
Investment funds	3,100	3,120
Asset-backed securities	2,120	3,110
Structured debt	3,110	3,120
	20,893	22,923

[Click here to enter data](#)

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

Scheme assets

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2025 €	2024 €
Fair value at start of year	1,180	1,200
Interest income	33,456	34,534
Return on plan assets, excluding amounts included in interest income/(expense)	4,345	45,645
Actuarial gains and losses arising from changes in demographic assumptions	43,534	3,434
Actuarial gains and losses arising from changes in financial assumptions	34,534	4,545
Actuarial gains and losses arising from experience adjustments	6,645	45,345
Foreign exchange differences	34,345	34,534
Employer contributions	4,565	34,534
Contributions by scheme participants	34,534	3,344
Benefits paid	45,643	3,434
Assets acquired in business combinations	34,534	34,344
Assets distributed on settlements	45,645	34,534
Administrative expenses paid	34,534	53,543
Fair value at end of year	357,494	332,970

Analysis of assets

The major categories of scheme assets are as follows:

[Click here to enter data](#)

	2025 €	2024 €
Cash and cash equivalents	1,123	1,123
Equity instruments	1,110	2,100
Debt instruments	3,100	4,120
Real estate	4,120	3,110
Derivatives	3,110	3,120
Investment funds	3,100	3,120
Asset-backed securities	2,120	3,110
Structured debt	3,110	3,120
	20,893	22,923

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 %	2023 %
Cash and cash equivalents	1,123	1,123
Equity instruments	1,110	2,100
Debt instruments	3,100	4,120
Real estate	4,120	3,110
Derivatives	3,110	3,120
Investment funds	3,100	3,120
Asset-backed securities	2,120	3,110
Structured debt	3,110	3,120
	<u>20,893</u>	<u>22,923</u>

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

	2025 %	2024 %
Cash and cash equivalents	1,123	1,123
Equity instruments	1,110	2,100
Debt instruments	3,100	4,120
Real estate	4,120	3,110
Derivatives	3,110	3,120
Investment funds	3,100	3,120
Asset-backed securities	2,120	3,110
Structured debt	3,110	3,120
	<u>20,893</u>	<u>22,923</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Equity instruments

Equity instruments can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	2,120	2,130
Categorisation 2	3,110	4,120
Categorisation 3	4,120	4,130
Categorisation 4	4,110	4,120
Categorisation 5	5,120	4,100
	<u>18,580</u>	<u>18,600</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	2,120	2,130
Categorisation 2	3,110	4,120
Categorisation 3	4,120	4,130
Categorisation 4	4,110	4,120
Categorisation 5	5,120	4,100
	<u>18,580</u>	<u>18,600</u>

Debt instruments

Debt instruments can be further categorised as follows:

[Click here to enter data](#)

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

Equity instruments

Equity instruments can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	2,120	2,130
Categorisation 2	3,110	4,120
Categorisation 3	4,120	4,130
Categorisation 4	4,110	4,120
Categorisation 5	5,120	4,100
	<u>18,580</u>	<u>18,600</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	2,120	2,130
Categorisation 2	3,110	4,120
Categorisation 3	4,120	4,130
Categorisation 4	4,110	4,120
Categorisation 5	5,120	4,100
	<u>18,580</u>	<u>18,600</u>

Debt instruments

Debt instruments can be further categorised as follows:

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Quoted		
Categorisation 1	1,120	2,345
Categorisation 3	3,120	3,200
Categorisation 4	1,100	1,100
	<u>5,340</u>	<u>6,645</u>
Unquoted		
Categorisation 2	2,110	3,100
Categorisation 5	2,110	3,120
	<u>4,220</u>	<u>6,220</u>
	<u>9,560</u>	<u>12,865</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	1,120	2,345
Categorisation 3	3,120	3,200
Categorisation 4	1,100	1,100
	<u>5,340</u>	<u>6,645</u>
Unquoted		
Categorisation 2	2,110	3,100
Categorisation 5	2,110	3,120
	<u>4,220</u>	<u>6,220</u>
	<u>9,560</u>	<u>12,865</u>

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

	2025 €	2024 €
Quoted		
Categorisation 1	1,120	2,345
Categorisation 3	3,120	3,200
Categorisation 4	1,100	1,100
	<u>5,340</u>	<u>6,645</u>
Unquoted		
Categorisation 2	2,110	3,100
Categorisation 5	2,110	3,120
	<u>4,220</u>	<u>6,220</u>
	<u>9,560</u>	<u>12,865</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	1,120	2,345
Categorisation 3	3,120	3,200
Categorisation 4	1,100	1,100
	<u>5,340</u>	<u>6,645</u>
Unquoted		
Categorisation 2	2,110	3,100
Categorisation 5	2,110	3,120
	<u>4,220</u>	<u>6,220</u>
	<u>9,560</u>	<u>12,865</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Real estate

Real estate can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 2	3,120	4,120
Categorisation 3	4,120	3,120
Categorisation 4	4,100	4,100
Categorisation 5	4,110	4,100
	<hr/> 15,450	<hr/> 15,440
Unquoted		
Categorisation 1	<hr/> 3,120	<hr/> 3,200
	<hr/> 18,570	<hr/> 18,640

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 2	3,120	4,120
Categorisation 3	4,120	3,120
Categorisation 4	4,100	4,100
Categorisation 5	4,110	4,100
	<hr/> 15,450	<hr/> 15,440
Unquoted		
Categorisation 1	<hr/> 3,120	<hr/> 3,200
	<hr/> 18,570	<hr/> 18,640

Derivatives

Derivatives can be further categorised as follows:

[Click here to enter data](#)

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

Real estate

Real estate can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 2	3,120	4,120
Categorisation 3	4,120	3,120
Categorisation 4	4,100	4,100
Categorisation 5	4,110	4,100
	<hr/> 15,450	<hr/> 15,440
Unquoted		
Categorisation 1	<hr/> 3,120	<hr/> 3,200
	<hr/> 18,570	<hr/> 18,640

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 2	3,120	4,120
Categorisation 3	4,120	3,120
Categorisation 4	4,100	4,100
Categorisation 5	4,110	4,100
	<hr/> 15,450	<hr/> 15,440
Unquoted		
Categorisation 1	<hr/> 3,120	<hr/> 3,200
	<hr/> 18,570	<hr/> 18,640

Derivatives

Derivatives can be further categorised as follows:

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Quoted		
Categorisation 1	2,100	3,120
Categorisation 2	3,200	4,110
Categorisation 3	4,110	4,120
Categorisation 4	4,100	5,110
Categorisation 5	1,200	1,120
	<u>14,710</u>	<u>17,580</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	2,100	3,120
Categorisation 2	3,200	4,110
Categorisation 3	4,110	4,120
Categorisation 4	4,100	5,110
Categorisation 5	1,200	1,120
	<u>14,710</u>	<u>17,580</u>

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

	2025 €	2024 €
Quoted		
Categorisation 1	2,100	3,120
Categorisation 2	3,200	4,110
Categorisation 3	4,110	4,120
Categorisation 4	4,100	5,110
Categorisation 5	1,200	1,120
	<u>14,710</u>	<u>17,580</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	2,100	3,120
Categorisation 2	3,200	4,110
Categorisation 3	4,110	4,120
Categorisation 4	4,100	5,110
Categorisation 5	1,200	1,120
	<u>14,710</u>	<u>17,580</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Investment funds

Investment funds can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	1,200	1,120
Categorisation 2	2,100	3,100
Categorisation 3	4,201	2,220
Categorisation 4	2,100	2,120
	<u>9,601</u>	<u>8,560</u>
Unquoted		
Categorisation 5	<u>2,120</u>	<u>2,180</u>
	<u>11,721</u>	<u>10,740</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	1,200	1,120
Categorisation 2	2,100	3,100
Categorisation 3	4,201	2,220
Categorisation 4	2,100	2,120
	<u>9,601</u>	<u>8,560</u>
Unquoted		
Categorisation 5	<u>2,120</u>	<u>2,180</u>
	<u>11,721</u>	<u>10,740</u>

Test

Actual return on scheme's assets

[Click here to enter data](#)

	2024 €	2023 €
Actual return on scheme assets	<u>23,125</u>	<u>43,534</u>

The pension scheme has not invested.

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

Investment funds

Investment funds can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	1,200	1,120
Categorisation 2	2,100	3,100
Categorisation 3	4,201	2,220
Categorisation 4	2,100	2,120
	<u>9,601</u>	<u>8,560</u>
Unquoted		
Categorisation 5	<u>2,120</u>	<u>2,180</u>
	<u>11,721</u>	<u>10,740</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	1,200	1,120
Categorisation 2	2,100	3,100
Categorisation 3	4,201	2,220
Categorisation 4	2,100	2,120
	<u>9,601</u>	<u>8,560</u>
Unquoted		
Categorisation 5	<u>2,120</u>	<u>2,180</u>
	<u>11,721</u>	<u>10,740</u>

Test

Actual return on scheme's assets

[Click here to enter data](#)

	2025 €	2024 €
Actual return on scheme assets	<u>23,125</u>	<u>43,534</u>

The pension scheme has not invested.

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2024 €	2023 €
Test	23,234	23,235

The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows:

	2024 €	2023 €
Test	23,235	23,423

Scheme liabilities

Changes in the present value of scheme liabilities are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Present value at start of year	(3,235)	(3,234)
Current service cost	(324,235)	(23,243)
Past service cost	(3,235)	(24,235)
Actuarial gains and losses arising from changes in demographic assumptions	(23,423)	(32,423)
Actuarial gains and losses arising from changes in financial assumptions	(23,425)	(3,423)
Actuarial gains and losses arising from experience adjustments	(98,778)	(45,322)
Changes in the effect of limiting a net defined benefit asset to the asset ceiling	(3,225)	(34,534)
Foreign exchange differences	(23,432)	(53,453)
Interest cost	(5,453)	(23,235)
Benefits paid	(2,342)	(23,423)
Contributions by scheme participants	(34,534)	(45,432)
Liabilities assumed in business combinations	(2,342)	(23,235)
Liabilities extinguished on settlements	(34,534)	(32,423)
Effect of curtailments	(2,342)	(54,534)
Present value at end of year	(584,535)	(422,149)
Analysed as:		
Present value of scheme liabilities arising from unfunded schemes	(234,254)	(23,235)
Present value of scheme liabilities arising from wholly or partly funded schemes	(23,423)	(32,352)
	(257,677)	(55,587)

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

The entity's own financial instruments included in the fair value of scheme assets are as follows:

	2025 €	2024 €
Test	23,234	23,235

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	23,235	23,423

Scheme liabilities

Changes in the present value of scheme liabilities are as follows:

[Click here to enter data](#)

	2025 €	2024 €
Present value at start of year	(3,235)	(3,234)
Current service cost	(324,235)	(23,243)
Past service cost	(3,235)	(24,235)
Actuarial gains and losses arising from changes in demographic assumptions	(23,423)	(32,423)
Actuarial gains and losses arising from changes in financial assumptions	(23,425)	(3,423)
Actuarial gains and losses arising from experience adjustments	(98,778)	(45,322)
Changes in the effect of limiting a net defined benefit asset to the asset ceiling	(3,225)	(34,534)
Foreign exchange differences	(23,432)	(53,453)
Interest cost	(5,453)	(23,235)
Benefits paid	(2,342)	(23,423)
Contributions by scheme participants	(34,534)	(45,432)
Liabilities assumed in business combinations	(2,342)	(23,235)
Liabilities extinguished on settlements	(34,534)	(32,423)
Effect of curtailments	(2,342)	(54,534)
Present value at end of year	(584,535)	(422,149)

Analysed as:

Present value of scheme liabilities arising from unfunded schemes	(234,254)	(23,235)
Present value of scheme liabilities arising from wholly or partly funded schemes	(23,423)	(32,352)
	(257,677)	(55,587)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Effect of asset ceiling

A reconciliation of the effect of the asset ceiling is as follows:

[Click here to enter data](#)

	2024 €	2023 €
Opening balance	45,345	34,345
Interest cost	5,645	45,645
Changes in asset ceiling, excluding amounts included in interest	3,434	34,534
Closing balance	54,424	114,524
Test		

Reimbursement rights

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2024 €	2023 €
Fair value at start of year	34,543	342,345
Interest income	5,645	23,424
Return on plan assets, excluding amounts included in interest income/(expense)	3,453	23,423
Actuarial gains and losses arising from changes in demographic assumptions	45,645	45,425
Actuarial gains and losses arising from changes in financial assumptions	23,423	23,423
Actuarial gains and losses arising from experience adjustments	45,645	45,645
Foreign exchange differences	32,423	23,423
Employer contributions	45,645	45,645
Contributions by scheme participants	2,342	23,245
Benefits paid	4,564	2,423
Assets acquired in business combinations	2,342	23,235
Assets distributed on settlements	4,564	23,424
Fair value at end of year	250,234	645,080
Test		

Principal actuarial assumptions

The significant actuarial assumptions used to determine the present value of the defined benefit obligation at the statement of financial position date are as follows:

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

Effect of asset ceiling

A reconciliation of the effect of the asset ceiling is as follows:

[Click here to enter data](#)

	2025 €	2024 €
Opening balance	45,345	34,345
Interest cost	5,645	45,645
Changes in asset ceiling, excluding amounts included in interest	3,434	34,534
Closing balance	54,424	114,524
Test		

Reimbursement rights

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2025 €	2024 €
Fair value at start of year	34,543	342,345
Interest income	5,645	23,424
Return on plan assets, excluding amounts included in interest income/(expense)	3,453	23,423
Actuarial gains and losses arising from changes in demographic assumptions	45,645	45,425
Actuarial gains and losses arising from changes in financial assumptions	23,423	23,423
Actuarial gains and losses arising from experience adjustments	45,645	45,645
Foreign exchange differences	32,423	23,423
Employer contributions	45,645	45,645
Contributions by scheme participants	2,342	23,245
Benefits paid	4,564	2,423
Assets acquired in business combinations	2,342	23,235
Assets distributed on settlements	4,564	23,424
Fair value at end of year	250,234	645,080
Test		

Principal actuarial assumptions

The significant actuarial assumptions used to determine the present value of the defined benefit obligation at the statement of financial position date are as follows:

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	2024 %	2023 %
Mortality rate	12,125.00	1,125.00
Rates of employee turnover	2,125.00	3,125.00
Proportion of employees opting for early retirement	4,125.00	4,125.00
Discount rate	4,125.00	54,125.00
Future salary increases	5,125.00	5,125.00
Future pension increases	1,235.00	2,125.00
Inflation	1,125.00	1,125.00

[Click here to enter data](#)

	2024 %	2023 %
Mortality rate	12,125.00	1,125.00
Rates of employee turnover	2,125.00	3,125.00
Proportion of employees opting for early retirement	4,125.00	4,125.00
Discount rate	4,125.00	54,125.00
Future salary increases	5,125.00	5,125.00
Future pension increases	1,235.00	2,125.00
Inflation	1,125.00	1,125.00

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

[Click here to enter data](#)

	2025 %	2024 %
Mortality rate	12,125.00	1,125.00
Rates of employee turnover	2,125.00	3,125.00
Proportion of employees opting for early retirement	4,125.00	4,125.00
Discount rate	4,125.00	54,125.00
Future salary increases	5,125.00	5,125.00
Future pension increases	1,235.00	2,125.00
Inflation	1,125.00	1,125.00

[Click here to enter data](#)

	2025 %	2024 %
Mortality rate	12,125.00	1,125.00
Rates of employee turnover	2,125.00	3,125.00
Proportion of employees opting for early retirement	4,125.00	4,125.00
Discount rate	4,125.00	54,125.00
Future salary increases	5,125.00	5,125.00
Future pension increases	1,235.00	2,125.00
Inflation	1,125.00	1,125.00

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

Post retirement mortality assumptions

[Click here to enter data](#)

	2024 Years	2023 Years
Current ROI pensioners at retirement age - male	1,125.00	1,125.00
Current ROI pensioners at retirement age - female	1,125.00	1,125.00
Future ROI pensioners at retirement age - male	1,125.00	1,125.00
Future ROI pensioners at retirement age - female	<u>3,125.00</u>	<u>34,125.00</u>

Amounts recognised in the income statement

[Click here to enter data](#)

	2024 €	2023 €
Amounts recognised in operating profit		
Current service cost	23,235	45,645
Past service cost	34,234	23,423
Losses (gains) on curtailments and settlements	45,645	5,645
Administrative expenses paid	<u>23,423</u>	<u>23,432</u>
Recognised in arriving at operating profit	<u>126,537</u>	<u>98,145</u>
Amounts recognised in finance income or costs		
Net interest	<u>32,345</u>	<u>234,236</u>
Total recognised in the income statement	<u>158,882</u>	<u>332,381</u>
Test		

Amounts taken to the Statement of Comprehensive Income

[Click here to enter data](#)

	2024 €	2023 €
Actuarial gains and losses arising from changes in demographic assumptions	24,235	23,423
Actuarial gains and losses arising from changes in financial assumptions	23,423	4,545
Actuarial gains and losses arising from experience adjustments	45,452	2,342
Return on plan assets, excluding amounts included in interest income/(expense)	23,454	4,545
Exchange rate movements	34,234	34,235
Changes in the effect of the asset ceiling	<u>34,234</u>	<u>23,423</u>
Amounts recognised in the Statement of Comprehensive Income	<u>185,032</u>	<u>92,513</u>

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

Post retirement mortality assumptions

[Click here to enter data](#)

	2025 Years	2024 Years
Current ROI pensioners at retirement age - male	1,125.00	1,125.00
Current ROI pensioners at retirement age - female	1,125.00	1,125.00
Future ROI pensioners at retirement age - male	1,125.00	1,125.00
Future ROI pensioners at retirement age - female	3,125.00	34,125.00

Amounts recognised in the income statement

[Click here to enter data](#)

	2025 €	2024 €
Amounts recognised in operating profit		
Current service cost	23,235	45,645
Past service cost	34,234	23,423
Losses (gains) on curtailments and settlements	45,645	5,645
Administrative expenses paid	23,423	23,432
Recognised in arriving at operating profit	126,537	98,145
Amounts recognised in finance income or costs		
Net interest	32,345	234,236
Total recognised in the income statement	158,882	332,381
Test		

Amounts taken to the Statement of Comprehensive Income

[Click here to enter data](#)

	2025 €	2024 €
Actuarial gains and losses arising from changes in demographic assumptions	24,235	23,423
Actuarial gains and losses arising from changes in financial assumptions	23,423	4,545
Actuarial gains and losses arising from experience adjustments	45,452	2,342
Return on plan assets, excluding amounts included in interest income/(expense)	23,454	4,545
Exchange rate movements	34,234	34,235
Changes in the effect of the asset ceiling	34,234	23,423
Amounts recognised in the Statement of Comprehensive Income	185,032	92,513

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Test

Sensitivity analysis

A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:

[Click here to enter data](#)

		2024			2023	
Adjustment to discount rate	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	234,234	5,645	2,342	45,645	23,423	45,645
Click here to enter data						
Adjustment to rate of inflation	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	23,423	45,645	23,423	456,456	234,234	45,645
Click here to enter data						
Adjustment to rate of salary growth	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	23,423	45,645	234,234	23,425	23,423	45,645
Click here to enter data						
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year	+ 1 Year	None	- 1 Year
	€	€	€	€	€	€
Present value of total obligation	23,424	23,424	56,452	23,245	23,423	56,456
Click here to enter data						
Adjustment to pension increases	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	234,324	5,645	23,424	23,423	23,423	45,645

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

Test

Sensitivity analysis

A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:

[Click here to enter data](#)

		2025			2024	
Adjustment to discount rate	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	234,234	5,645	2,342	45,645	23,423	45,645
Click here to enter data						
Adjustment to rate of inflation	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	23,423	45,645	23,423	456,456	234,234	45,645
Click here to enter data						
Adjustment to rate of salary growth	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	23,423	45,645	234,234	23,425	23,423	45,645
Click here to enter data						
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year	+ 1 Year	None	- 1 Year
	€	€	€	€	€	€
Present value of total obligation	23,424	23,424	56,452	23,245	23,423	56,456
Click here to enter data						
Adjustment to pension increases	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	234,324	5,645	23,424	23,423	23,423	45,645

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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Maturity analysis of benefit payments

[Click here to enter data](#)

	Less than a year €	Between 1-2 years €	Between 2-5 years €	Between 5-10 years €	Between 10-15 years €	Between 15-20 years €	Over 20 years €
2024	1,234	34,123	4,123	78,987	1,234	1,234	98,798
2023	89,787	3,412	4,123	1,234	1,234	1,234	1,234
<< double-click to launch smart-table designer >>							Total €
2024							219,733
2023							102,258

Multi-employer plans

This is a defined benefit plan.

Test

Test

Test

Test

The expected contributions to the plan for the next reporting period are €122.

Test

Test

Plans that share risks between entities under common control

Test

Test

Test

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

12341234

Maturity analysis of benefit payments

[Click here to enter data](#)

	Less than a year €	Between 1-2 years €	Between 2-5 years €	Between 5-10 years €	Between 10-15 years €	Between 15-20 years €	Over 20 years €
2025	1,234	34,123	4,123	78,987	1,234	1,234	98,798
2024	89,787	3,412	4,123	1,234	1,234	1,234	1,234
<< double-click to launch smart-table designer >>							Total €
2025							219,733
2024							102,258

Multi-employer plans

This is a defined benefit plan.

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The expected contributions to the plan for the next reporting period are €122.

Test

Test

Plans that share risks between entities under common control

Test

Test

Test

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Test

Test

Test

Test

Test

Test

Test

Contributions payable to the pension scheme at the end of the year are €76,544 (2023 - €45,347).

The expected contributions to the plan for the next reporting period are €23.

The scheme was most recently valued on 27 August 2021. Test

Test

Test

Test

Risks

Investment risk

Test

Property market risk

Test

Interest risk

Test

Salary risk

Test

Inflation risk

Test

Life expectancy risk

Test

Currency risk

Test

Reconciliation of scheme assets and liabilities to assets and liabilities recognised

The amounts recognised in the statement of financial position are as follows:

[Click here to enter data](#)

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

Test

Test

Test

Test

Test

Test

Test

Contributions payable to the pension scheme at the end of the year are €76,544 (2024 - €45,347).

The expected contributions to the plan for the next reporting period are €23.

The scheme was most recently valued on 27 August 2021. Test

Test

Test

Test

Risks

Investment risk

Test

Property market risk

Test

Interest risk

Test

Salary risk

Test

Inflation risk

Test

Life expectancy risk

Test

Currency risk

Test

Reconciliation of scheme assets and liabilities to assets and liabilities recognised

The amounts recognised in the statement of financial position are as follows:

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Fair value of scheme assets	23,235	32,345
Present value of scheme liabilities	23,423	234,234
	46,658	266,579
Unrecognised past service cost	56,456	34,354
Other amounts recognised in the statement of financial position	3,453	5,675
Other amounts not recognised in the statement of financial position	5,653	3,453
Effect of asset ceiling	34,534	56,756
Defined benefit pension scheme surplus	146,754	366,817

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

	2025 €	2024 €
Fair value of scheme assets	23,235	32,345
Present value of scheme liabilities	23,423	234,234
	46,658	266,579
Unrecognised past service cost	56,456	34,354
Other amounts recognised in the statement of financial position	3,453	5,675
Other amounts not recognised in the statement of financial position	5,653	3,453
Effect of asset ceiling	34,534	56,756
Defined benefit pension scheme surplus	146,754	366,817

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

Scheme assets

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Fair value at start of year	32,345	323,423
Interest income	56,446	23,423
Return on plan assets, excluding amounts included in interest income/(expense)	45,346	23,235
Actuarial gains and losses arising from changes in demographic assumptions	34,345	33,454
Actuarial gains and losses arising from changes in financial assumptions	54,453	21,235
Actuarial gains and losses arising from experience adjustments	45,642	534,432
Foreign exchange differences	4,564	232,434
Employer contributions	34,234	53,453
Contributions by scheme participants	23,423	23,423
Benefits paid	4,564	34,534
Assets acquired in business combinations	23,423	23,423
Assets distributed on settlements	45,645	53,453
Administrative expenses paid	34,234	2,342
Expected return on assets	42,342	34,532
Actuarial gains and losses	45,667	23,423
Fair value at end of year	<u>526,673</u>	<u>1,440,219</u>

Analysis of assets

The major categories of scheme assets are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Cash and cash equivalents	11,123	1,230
Equity instruments	2,123	3,123
Debt instruments	3,123	34,123
Real estate	3,123	3,123
Derivatives	3,123	3,123
Investment funds	3,123	3,123
Asset-backed securities	4,456	3,123
Structured debt	3,123	3,123
	<u>33,317</u>	<u>54,091</u>

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

Scheme assets

Changes in the fair value of scheme assets are as follows:

[Click here to enter data](#)

	2025 €	2024 €
Fair value at start of year	32,345	323,423
Interest income	56,446	23,423
Return on plan assets, excluding amounts included in interest income/(expense)	45,346	23,235
Actuarial gains and losses arising from changes in demographic assumptions	34,345	33,454
Actuarial gains and losses arising from changes in financial assumptions	54,453	21,235
Actuarial gains and losses arising from experience adjustments	45,642	534,432
Foreign exchange differences	4,564	232,434
Employer contributions	34,234	53,453
Contributions by scheme participants	23,423	23,423
Benefits paid	4,564	34,534
Assets acquired in business combinations	23,423	23,423
Assets distributed on settlements	45,645	53,453
Administrative expenses paid	34,234	2,342
Expected return on assets	42,342	34,532
Actuarial gains and losses	45,667	23,423
Fair value at end of year	526,673	1,440,219

Analysis of assets

The major categories of scheme assets are as follows:

[Click here to enter data](#)

	2025 €	2024 €
Cash and cash equivalents	11,123	1,230
Equity instruments	2,123	3,123
Debt instruments	3,123	34,123
Real estate	3,123	3,123
Derivatives	3,123	3,123
Investment funds	3,123	3,123
Asset-backed securities	4,456	3,123
Structured debt	3,123	3,123
	33,317	54,091

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	2024 %	2023 %
Cash and cash equivalents	11,123	1,230
Equity instruments	2,123	3,123
Debt instruments	3,123	34,123
Real estate	3,123	3,123
Derivatives	3,123	3,123
Investment funds	3,123	3,123
Asset-backed securities	4,456	3,123
Structured debt	3,123	3,123
	<hr/> 33,317	<hr/> 54,091

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

[Click here to enter data](#)

	2025 %	2024 %
Cash and cash equivalents	11,123	1,230
Equity instruments	2,123	3,123
Debt instruments	3,123	34,123
Real estate	3,123	3,123
Derivatives	3,123	3,123
Investment funds	3,123	3,123
Asset-backed securities	4,456	3,123
Structured debt	3,123	3,123
	<hr/> 33,317	<hr/> 54,091

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Equity instruments

Equity instruments can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	1,123	3,120
Categorisation 2	4,123	4,123
Categorisation 3	4,123	4,123
Categorisation 4	4,123	4,123
Categorisation 5	4,123	5,123
	<u>17,615</u>	<u>20,612</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	1,123	3,120
Categorisation 2	4,123	4,123
Categorisation 3	4,123	4,123
Categorisation 4	4,123	4,123
Categorisation 5	4,123	5,123
	<u>17,615</u>	<u>20,612</u>

Debt instruments

Debt instruments can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	2,123	3,123
Categorisation 2	3,123	4,123
Categorisation 4	5,123	5,123
Categorisation 5	5,123	5,123
	<u>15,492</u>	<u>17,492</u>
Unquoted		
Categorisation 3	<u>54,123</u>	<u>5,123</u>
	<u>69,615</u>	<u>22,615</u>

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

Equity instruments

Equity instruments can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	1,123	3,120
Categorisation 2	4,123	4,123
Categorisation 3	4,123	4,123
Categorisation 4	4,123	4,123
Categorisation 5	4,123	5,123
	<u>17,615</u>	<u>20,612</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	1,123	3,120
Categorisation 2	4,123	4,123
Categorisation 3	4,123	4,123
Categorisation 4	4,123	4,123
Categorisation 5	4,123	5,123
	<u>17,615</u>	<u>20,612</u>

Debt instruments

Debt instruments can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	2,123	3,123
Categorisation 2	3,123	4,123
Categorisation 4	5,123	5,123
Categorisation 5	5,123	5,123
	<u>15,492</u>	<u>17,492</u>
Unquoted		
Categorisation 3	<u>54,123</u>	<u>5,123</u>
	<u>69,615</u>	<u>22,615</u>

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	2,123	3,123
Categorisation 2	3,123	4,123
Categorisation 4	5,123	5,123
Categorisation 5	5,123	5,123
	15,492	17,492
Unquoted		
Categorisation 3	54,123	5,123
	69,615	22,615

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	2,123	3,123
Categorisation 2	3,123	4,123
Categorisation 4	5,123	5,123
Categorisation 5	5,123	5,123
	15,492	17,492
Unquoted		
Categorisation 3	54,123	5,123
	69,615	22,615

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Real estate

Real estate can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Unquoted		
Categorisation 1	3,123	55,123
Categorisation 2	5,123	5,567
Categorisation 3	5,123	5,123
Categorisation 4	6,123	6,123
Categorisation 5	6,123	6,123
	<u>25,615</u>	<u>78,059</u>

[Click here to enter data](#)

	2024 %	2023 %
Unquoted		
Categorisation 1	3,123	55,123
Categorisation 2	5,123	5,567
Categorisation 3	5,123	5,123
Categorisation 4	6,123	6,123
Categorisation 5	6,123	6,123
	<u>25,615</u>	<u>78,059</u>

Derivatives

Derivatives can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	3,123	6,123
Categorisation 2	1,236	2,206
Categorisation 3	1,235	1,234
Categorisation 4	1,235	1,236
Categorisation 5	1,238	1,238
	<u>8,067</u>	<u>12,037</u>

ROI IFRS REG

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

Real estate

Real estate can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Unquoted		
Categorisation 1	3,123	55,123
Categorisation 2	5,123	5,567
Categorisation 3	5,123	5,123
Categorisation 4	6,123	6,123
Categorisation 5	6,123	6,123
	<u>25,615</u>	<u>78,059</u>

[Click here to enter data](#)

	2025 %	2024 %
Unquoted		
Categorisation 1	3,123	55,123
Categorisation 2	5,123	5,567
Categorisation 3	5,123	5,123
Categorisation 4	6,123	6,123
Categorisation 5	6,123	6,123
	<u>25,615</u>	<u>78,059</u>

Derivatives

Derivatives can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	3,123	6,123
Categorisation 2	1,236	2,206
Categorisation 3	1,235	1,234
Categorisation 4	1,235	1,236
Categorisation 5	1,238	1,238
	<u>8,067</u>	<u>12,037</u>

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	3,123	6,123
Categorisation 2	1,236	2,206
Categorisation 3	1,235	1,234
Categorisation 4	1,235	1,236
Categorisation 5	1,238	1,238
	<hr/> 8,067	<hr/> 12,037

ROI IFRS REG

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

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	3,123	6,123
Categorisation 2	1,236	2,206
Categorisation 3	1,235	1,234
Categorisation 4	1,235	1,236
Categorisation 5	1,238	1,238
	<hr/> 8,067	<hr/> 12,037

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Investment funds

Investment funds can be further categorised as follows:

[Click here to enter data](#)

	2024 €	2023 €
Quoted		
Categorisation 1	1,123	1,123
Categorisation 2	1,123	1,123
Categorisation 3	1,234	1,123
Categorisation 4	2,123	1,233
Categorisation 5	1,234	1,234
	<u>6,837</u>	<u>5,836</u>

[Click here to enter data](#)

	2024 %	2023 %
Quoted		
Categorisation 1	1,123	1,123
Categorisation 2	1,123	1,123
Categorisation 3	1,234	1,123
Categorisation 4	2,123	1,233
Categorisation 5	1,234	1,234
	<u>6,837</u>	<u>5,836</u>

Text

Actual return on scheme's assets

[Click here to enter data](#)

	2024 €	2023 €
Actual return on scheme assets	<u>23,123</u>	<u>3,425</u>

The pension scheme has not invested.

The entity's own financial instruments included in the fair value of scheme assets are as follows:

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

Investment funds

Investment funds can be further categorised as follows:

[Click here to enter data](#)

	2025 €	2024 €
Quoted		
Categorisation 1	1,123	1,123
Categorisation 2	1,123	1,123
Categorisation 3	1,234	1,123
Categorisation 4	2,123	1,233
Categorisation 5	1,234	1,234
	<u>6,837</u>	<u>5,836</u>

[Click here to enter data](#)

	2025 %	2024 %
Quoted		
Categorisation 1	1,123	1,123
Categorisation 2	1,123	1,123
Categorisation 3	1,234	1,123
Categorisation 4	2,123	1,233
Categorisation 5	1,234	1,234
	<u>6,837</u>	<u>5,836</u>

Text

Actual return on scheme's assets

[Click here to enter data](#)

	2025 €	2024 €
Actual return on scheme assets	<u>23,123</u>	<u>3,425</u>

The pension scheme has not invested.

The entity's own financial instruments included in the fair value of scheme assets are as follows:

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

	2024 €	2023 €
Test	32,423	34,234

The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows:

	2024 €	2023 €
Test	23,235	32,423

Scheme liabilities

Changes in the present value of scheme liabilities are as follows:

[Click here to enter data](#)

	2024 €	2023 €
Present value at start of year	(234,234)	(54,554)
Current service cost	(12,123)	(23,432)
Past service cost	(45,345)	(54,342)
Actuarial gains and losses arising from changes in demographic assumptions	(234,234)	(22,342)
Actuarial gains and losses arising from changes in financial assumptions	(34,534)	(34,534)
Actuarial gains and losses arising from experience adjustments	(234,234)	(55,433)
Changes in the effect of limiting a net defined benefit asset to the asset ceiling	(34,534)	(23,423)
Foreign exchange differences	(234,234)	(435,345)
Interest cost	(34,534)	(2,323)
Benefits paid	(45,645)	(3,453)
Contributions by scheme participants	(3,423)	(23,423)
Liabilities assumed in business combinations	(4,534)	(234,234)
Liabilities extinguished on settlements	(23,423)	(2,342)
Effect of curtailments	(34,534)	(2,342)
Present value at end of year	(1,209,565)	(971,522)
Analysed as:		
Present value of scheme liabilities arising from unfunded schemes	(2,323,123)	(2,345)
Present value of scheme liabilities arising from wholly or partly funded schemes	(45,345)	(234,234)
	(2,368,468)	(236,579)

Effect of asset ceiling

A reconciliation of the effect of the asset ceiling is as follows:

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

	2025 €	2024 €
Test	32,423	34,234

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	23,235	32,423

Scheme liabilities

Changes in the present value of scheme liabilities are as follows:

[Click here to enter data](#)

	2025 €	2024 €
Present value at start of year	(234,234)	(54,554)
Current service cost	(12,123)	(23,432)
Past service cost	(45,345)	(54,342)
Actuarial gains and losses arising from changes in demographic assumptions	(234,234)	(22,342)
Actuarial gains and losses arising from changes in financial assumptions	(34,534)	(34,534)
Actuarial gains and losses arising from experience adjustments	(234,234)	(55,433)
Changes in the effect of limiting a net defined benefit asset to the asset ceiling	(34,534)	(23,423)
Foreign exchange differences	(234,234)	(435,345)
Interest cost	(34,534)	(2,323)
Benefits paid	(45,645)	(3,453)
Contributions by scheme participants	(3,423)	(23,423)
Liabilities assumed in business combinations	(4,534)	(234,234)
Liabilities extinguished on settlements	(23,423)	(2,342)
Effect of curtailments	(34,534)	(2,342)
Present value at end of year	(1,209,565)	(971,522)
Analysed as:		
Present value of scheme liabilities arising from unfunded schemes	(2,323,123)	(2,345)
Present value of scheme liabilities arising from wholly or partly funded schemes	(45,345)	(234,234)
	(2,368,468)	(236,579)

Effect of asset ceiling

A reconciliation of the effect of the asset ceiling is as follows:

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	2024 €	2023 €
Opening balance	46,345	33,464
Interest cost	34,534	343,434
Changes in asset ceiling, excluding amounts included in interest	56,645	45,645
Closing balance	137,524	422,543

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

[Click here to enter data](#)

	2025 €	2024 €
Opening balance	46,345	33,464
Interest cost	34,534	343,434
Changes in asset ceiling, excluding amounts included in interest	56,645	45,645
Closing balance	137,524	422,543

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Test

Reimbursement rights

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2024	2023
	€	€
Fair value at start of year	345,354	3,434
Interest income	23,236	4,564
Return on plan assets, excluding amounts included in interest income/(expense)	232,354	3,234
Actuarial gains and losses arising from changes in demographic assumptions	34,534	45,645
Actuarial gains and losses arising from changes in financial assumptions	54,643	3,345
Actuarial gains and losses arising from experience adjustments	34,534	45,645
Foreign exchange differences	45,645	3,453
Employer contributions	345,345	54,645
Contributions by scheme participants	3,453	345,345
Benefits paid	4,564	45,645
Assets acquired in business combinations	4,564	345,345
Assets distributed on settlements	3,453	45,645
Fair value at end of year	1,131,679	945,945

test

Principal actuarial assumptions

The significant actuarial assumptions used to determine the present value of the defined benefit obligation at the statement of financial position date are as follows:

[Click here to enter data](#)

	2024	2023
	%	%
Mortality rate	1,123.00	1,233.00
Rates of employee turnover	1,235.00	1,236.00
Proportion of employees opting for early retirement	1,236.00	1,236.00
Discount rate	1,236.00	1,237.00
Future salary increases	1,238.00	1,238.00
Future pension increases	1,237.00	1,238.00
Inflation	1,236.00	1,234.00
Claim rates for medical plans	1,234.00	1,235.00
Rate of increase in healthcare costs	1,233.00	12,333.00

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

Test

Reimbursement rights

A reconciliation of reimbursement rights is as follows:

[Click here to enter data](#)

	2025	2024
	€	€
Fair value at start of year	345,354	3,434
Interest income	23,236	4,564
Return on plan assets, excluding amounts included in interest income/(expense)	232,354	3,234
Actuarial gains and losses arising from changes in demographic assumptions	34,534	45,645
Actuarial gains and losses arising from changes in financial assumptions	54,643	3,345
Actuarial gains and losses arising from experience adjustments	34,534	45,645
Foreign exchange differences	45,645	3,453
Employer contributions	345,345	54,645
Contributions by scheme participants	3,453	345,345
Benefits paid	4,564	45,645
Assets acquired in business combinations	4,564	345,345
Assets distributed on settlements	3,453	45,645
Fair value at end of year	1,131,679	945,945

test

Principal actuarial assumptions

The significant actuarial assumptions used to determine the present value of the defined benefit obligation at the statement of financial position date are as follows:

[Click here to enter data](#)

	2025	2024
	%	%
Mortality rate	1,123.00	1,233.00
Rates of employee turnover	1,235.00	1,236.00
Proportion of employees opting for early retirement	1,236.00	1,236.00
Discount rate	1,236.00	1,237.00
Future salary increases	1,238.00	1,238.00
Future pension increases	1,237.00	1,238.00
Inflation	1,236.00	1,234.00
Claim rates for medical plans	1,234.00	1,235.00
Rate of increase in healthcare costs	1,233.00	12,333.00

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

[Click here to enter data](#)

	2024 %	2023 %
Mortality rate	1,123.00	1,233.00
Rates of employee turnover	1,235.00	1,236.00
Proportion of employees opting for early retirement	1,236.00	1,236.00
Discount rate	1,236.00	1,237.00
Future salary increases	1,238.00	1,238.00
Future pension increases	1,237.00	1,238.00
Inflation	1,236.00	1,234.00
Claim rates for medical plans	1,234.00	1,235.00
Rate of increase in healthcare costs	1,233.00	12,333.00

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

[Click here to enter data](#)

	2025 %	2024 %
Mortality rate	1,123.00	1,233.00
Rates of employee turnover	1,235.00	1,236.00
Proportion of employees opting for early retirement	1,236.00	1,236.00
Discount rate	1,236.00	1,237.00
Future salary increases	1,238.00	1,238.00
Future pension increases	1,237.00	1,238.00
Inflation	1,236.00	1,234.00
Claim rates for medical plans	1,234.00	1,235.00
Rate of increase in healthcare costs	1,233.00	12,333.00

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Post retirement mortality assumptions

[Click here to enter data](#)

	2024 Years	2023 Years
Current ROI pensioners at retirement age - male	1,231.00	1,231.00
Current ROI pensioners at retirement age - female	1,231.00	1,231.00
Future ROI pensioners at retirement age - male	1,231.00	1,231.00
Future ROI pensioners at retirement age - female	1,231.00	1,231.00

Amounts recognised in the income statement

[Click here to enter data](#)

	2024 €	2023 €
Amounts recognised in operating profit		
Current service cost	34,545	34,534
Past service cost	34,534	564,564
Losses (gains) on curtailments and settlements	56,456	3,453
Recognised in arriving at operating profit	125,535	602,551
Amounts recognised in finance income or costs		
Net interest	34,534	64,564
Total recognised in the income statement	160,069	667,115
Test		

Amounts taken to the Statement of Comprehensive Income

[Click here to enter data](#)

	2024 €	2023 €
Actuarial gains and losses arising from changes in demographic assumptions	34,354	34,534
Actuarial gains and losses arising from changes in financial assumptions	34,236	45,645
Actuarial gains and losses arising from experience adjustments	43,245	3,453
Return on plan assets, excluding amounts included in interest income/(expense)	5,465	45,645
Exchange rate movements	3,453	3,453
Changes in the effect of the asset ceiling	7,897	4,567
Amounts recognised in the Statement of Comprehensive Income	128,650	137,297

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

Post retirement mortality assumptions

[Click here to enter data](#)

	2025 Years	2024 Years
Current ROI pensioners at retirement age - male	1,231.00	1,231.00
Current ROI pensioners at retirement age - female	1,231.00	1,231.00
Future ROI pensioners at retirement age - male	1,231.00	1,231.00
Future ROI pensioners at retirement age - female	1,231.00	1,231.00

Amounts recognised in the income statement

[Click here to enter data](#)

	2025 €	2024 €
Amounts recognised in operating profit		
Current service cost	34,545	34,534
Past service cost	34,534	564,564
Losses (gains) on curtailments and settlements	56,456	3,453
Recognised in arriving at operating profit	125,535	602,551
Amounts recognised in finance income or costs		
Net interest	34,534	64,564
Total recognised in the income statement	160,069	667,115
Test		

Amounts taken to the Statement of Comprehensive Income

[Click here to enter data](#)

	2025 €	2024 €
Actuarial gains and losses arising from changes in demographic assumptions	34,354	34,534
Actuarial gains and losses arising from changes in financial assumptions	34,236	45,645
Actuarial gains and losses arising from experience adjustments	43,245	3,453
Return on plan assets, excluding amounts included in interest income/(expense)	5,465	45,645
Exchange rate movements	3,453	3,453
Changes in the effect of the asset ceiling	7,897	4,567
Amounts recognised in the Statement of Comprehensive Income	128,650	137,297

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Further information](#)

Sensitivity analysis

A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:

[Click here to enter data](#)

		2024			2023	
Adjustment to discount rate	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	34,345	34,534	6,545	34,534	45,645	34,534
Click here to enter data						
Adjustment to rate of inflation	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	3,453	45,645	34,534	45,645	34,534	4,564
Click here to enter data						
Adjustment to rate of salary growth	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	34,345	56,456	34,534	456,456	3,434	45,645
Click here to enter data						
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year	+ 1 Year	None	- 1 Year
	€	€	€	€	€	€
Present value of total obligation	3,434	45,645	345,345	54,645	45,346	6,456
Click here to enter data						
Adjustment to pension increases	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation	3,345	42,342	45,645	34,534	45,645	345,234
Click here to enter data						

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

[Further information](#)

Sensitivity analysis

A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:

[Click here to enter data](#)

		2025		2024	
Adjustment to discount rate	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%
	€	€	€	€	€
Present value of total obligation	34,345	34,534	6,545	34,534	45,645
					34,534
Click here to enter data					
Adjustment to rate of inflation	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%
	€	€	€	€	€
Present value of total obligation	3,453	45,645	34,534	45,645	34,534
					4,564
Click here to enter data					
Adjustment to rate of salary growth	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%
	€	€	€	€	€
Present value of total obligation	34,345	56,456	34,534	456,456	3,434
					45,645
Click here to enter data					
Adjustment to mortality age rating assumption	+ 1 Year	None	- 1 Year	+ 1 Year	None
	€	€	€	€	€
Present value of total obligation	3,434	45,645	345,345	54,645	45,346
					6,456
Click here to enter data					
Adjustment to pension increases	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%
	€	€	€	€	€
Present value of total obligation	3,345	42,342	45,645	34,534	45,645
					345,234
Click here to enter data					

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

		2024			2023	
Adjustment to healthcare costs	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation						
	<u>4,563</u>	<u>3,434</u>	<u>54,645</u>	<u>34,534</u>	<u>45,645</u>	<u>3,534</u>

Draft

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

		2025			2024	
Adjustment to healthcare costs	+ 0.1%	0.0%	- 0.1%	+ 0.1%	0.0%	- 0.1%
	€	€	€	€	€	€
Present value of total obligation						
	<u>4,563</u>	<u>3,434</u>	<u>54,645</u>	<u>34,534</u>	<u>45,645</u>	<u>3,534</u>

Draft

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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Maturity analysis of benefit payments

[Click here to enter data](#)

	Less than a year €	Between 1-2 years €	Between 2-5 years €	Between 5-10 years €	Between 10-15 years €	Between 15-20 years €	Over 20 years €
2024	54,645	3,453	345,345	34,534	34,534	34,534	34,534
2023	34,345	45,645	45,645	45,645	45,645	45,645	45,645
<< double-click to launch smart-table designer >>							Total €
2024							541,579
2023							308,215

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

Multi-employer plans

This is a defined benefit plan.

123

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The expected contributions to the plan for the next reporting period are €123.

123

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Plans that share risks between entities under common control

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

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Maturity analysis of benefit payments

[Click here to enter data](#)

	Less than a year €	Between 1-2 years €	Between 2-5 years €	Between 5-10 years €	Between 10-15 years €	Between 15-20 years €	Over 20 years €
2025	54,645	3,453	345,345	34,534	34,534	34,534	34,534
2024	34,345	45,645	45,645	45,645	45,645	45,645	45,645
<< double-click to launch smart-table designer >>							Total €
2025							541,579
2024							308,215

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

Multi-employer plans

This is a defined benefit plan.

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The expected contributions to the plan for the next reporting period are €123.

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Plans that share risks between entities under common control

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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34 Share-based payments

89789789

Scheme details and movements

[Click here to enter data](#)

FFWFWFW The options are 12345. Testtest FFWFWFW

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	12,345	-
Granted during the period	12,345	12,345
Forfeited during the period	12,345	12,345
Exercised during the period	12,345	12,345
Expired during the period	12,345	12,345
Transferred during the period	75,387	76,787
Outstanding, end of period	137,112	12,345
Exercisable, end of period	12,345	12,345

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

The movements in the weighted average exercise price of share options during the year were as follows:

[Click here to enter data](#)

	2024 €	2023 €
Outstanding, start of period	12,345.00	12,345.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	83,748.00	75,387.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	75,387.00

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

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34 Share-based payments

89789789

Scheme details and movements

[Click here to enter data](#)

FFWFWFW The options are 12345. Testtest FFWFWFW

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	12,345	-
Granted during the period	12,345	12,345
Forfeited during the period	12,345	12,345
Exercised during the period	12,345	12,345
Expired during the period	12,345	12,345
Transferred during the period	75,387	76,787
Outstanding, end of period	137,112	12,345
Exercisable, end of period	12,345	12,345

<< 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](#)

	2025 €	2024 €
Outstanding, start of period	12,345.00	12,345.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	83,748.00	75,387.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	75,387.00

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	2024 pence	2023 pence
Outstanding, start of period	12,345.00	12,345.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	83,748.00	75,387.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	75,387.00

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

[Click here to enter data](#)

	2025 pence	2024 pence
Outstanding, start of period	12,345.00	12,345.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	83,748.00	75,387.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	75,387.00

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was €9,898.00 (2023 - €9,888.00).

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was 9,898.00p (2023 - 9,888.00p).

Outstanding share options

Details of share options outstanding at the end of the year are as follows:

[Click here to enter data](#)

	2024	2023
Weighted average exercise price (£)	65,776.00	65,466.00
Number of share options outstanding	77,657	-
Expected weighted average remaining life (years)	72,346.00	87,247.00

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

FFWFWFW

FFWFWFW

Fair value of options granted

[Click here to enter data](#)

The weighted average fair value of options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value of options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).

The option pricing model used was 13 December 2022 (2023 - 13 December 2022).

[Click here to enter data](#)

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

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was €9,898.00 (2024 - €9,888.00).

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was 9,898.00p (2024 - 9,888.00p).

Outstanding share options

Details of share options outstanding at the end of the year are as follows:

[Click here to enter data](#)

	2025	2024
Weighted average exercise price (£)	65,776.00	65,466.00
Number of share options outstanding	77,657	-
Expected weighted average remaining life (years)	72,346.00	87,247.00

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

FFWFWFW

FFWFWFW

Fair value of options granted

[Click here to enter data](#)

The weighted average fair value of options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value of options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was 12,345.00p (2024 - 12,345.00p).

The option pricing model used was 13 December 2022 (2024 - 13 December 2022).

[Click here to enter data](#)

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024	2023
Weighted average share price during the period (£)	65,765.00	4,546.00
Exercise price of option (£)	12,345.00	12,345.00
Share price at date of grant (£)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	7,687	5,436
Number of shares covered by option	12,345	34,345

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[Click here to enter data](#)

	2024	2023
Weighted average share price during the period (pence)	65,765.00	4,546.00
Exercise price of option (pence)	12,345.00	12,345.00
Share price at date of grant (pence)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	7,687	5,436
Number of shares covered by option	12,345	34,345

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

	2025	2024
Weighted average share price during the period (£)	65,765.00	4,546.00
Exercise price of option (£)	12,345.00	12,345.00
Share price at date of grant (£)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	7,687	5,436
Number of shares covered by option	12,345	34,345

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[Click here to enter data](#)

	2025	2024
Weighted average share price during the period (pence)	65,765.00	4,546.00
Exercise price of option (pence)	12,345.00	12,345.00
Share price at date of grant (pence)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	7,687	5,436
Number of shares covered by option	12,345	34,345

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

TEST

TEST

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Testtest

Testtest

Equity instruments other than options

[Click here to enter data](#)

The type of equity instruments granted are testtest.

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was €12,345.00 (2023 - €12,345.00).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2023 - 12345).

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2023 - 12345).

Testtest

Testtest

Testtest

Modifications

[Click here to enter data](#)

The grant affected by the modification was the testtest The modification was testtest The change in fair value arising from the modification was €12,345 (2023 - €12,345). The change in fair value arising from the modification was measured by testtest

Charge/credit arising from share-based payments

[Click here to enter data](#)

The total charge/(credit) for the year for share-based payments was €12,345 (2023 - €12,345), of which €12,345 (2023 - €12,345) related to equity-settled share-based payment transactions.

[Click here to enter data](#)

The carrying value of the liability/(asset) arising from share-based payments was €12,345 (2023 - €12,345).

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

TEST

TEST

Testtest

Testtest

Testtest

Equity instruments other than options

[Click here to enter data](#)

The type of equity instruments granted are testtest.

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was €12,345.00 (2024 - €12,345.00).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2024 - 12345).

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was 12,345.00p (2024 - 12,345.00p).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2024 - 12345).

Testtest

Testtest

Testtest

Modifications

[Click here to enter data](#)

The grant affected by the modification was the testtest The modification was testtest The change in fair value arising from the modification was €12,345 (2024 - €12,345). The change in fair value arising from the modification was measured by testtest

Charge/credit arising from share-based payments

[Click here to enter data](#)

The total charge/(credit) for the year for share-based payments was €12,345 (2024 - €12,345), of which €12,345 (2024 - €12,345) related to equity-settled share-based payment transactions.

[Click here to enter data](#)

The carrying value of the liability/(asset) arising from share-based payments was €12,345 (2024 - €12,345).

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

The intrinsic value of liabilities/assets for which a counterparty's right to cash or other assets had been vested is €12,345 (2023 - €12,345).

Testtest

988

Scheme details and movements

[Click here to enter data](#)

989898 The options are 12345. Testtest FFWFWFW

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	12,345	-
Granted during the period	12,345	12,345
Forfeited during the period	12,345	12,345
Exercised during the period	12,345	12,345
Expired during the period	12,345	12,345
Transferred during the period	43,768	98,473
Outstanding, end of period	105,493	12,345
Exercisable, end of period	12,345	12,345

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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	12,345.00	64,376.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	87,478.00	98,424.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	12,345.00

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

[Click here to enter data](#)

The intrinsic value of liabilities/assets for which a counterparty's right to cash or other assets had been vested is €12,345 (2024 - €12,345).

Testtest

988

Scheme details and movements

[Click here to enter data](#)

989898 The options are 12345. Testtest FFWFWFW

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	12,345	-
Granted during the period	12,345	12,345
Forfeited during the period	12,345	12,345
Exercised during the period	12,345	12,345
Expired during the period	12,345	12,345
Transferred during the period	43,768	98,473
Outstanding, end of period	105,493	12,345
Exercisable, end of period	12,345	12,345

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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	12,345.00	64,376.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	87,478.00	98,424.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	12,345.00

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	2024 pence	2023 pence
Outstanding, start of period	12,345.00	64,376.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	87,478.00	98,424.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	12,345.00

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

[Click here to enter data](#)

	2025 pence	2024 pence
Outstanding, start of period	12,345.00	64,376.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	87,478.00	98,424.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	12,345.00

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was €98,989.00 (2023 - €67,877.00).

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was 98,989.00p (2023 - 67,877.00p).

Outstanding share options

Details of share options outstanding at the end of the year are as follows:

[Click here to enter data](#)

	2024	2023
Weighted average exercise price (£)	12,345.00	12,345.00
Number of share options outstanding	12,345	-
Expected weighted average remaining life (years)	12,345.00	12,345.00

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

FFWFWFW

FFWFWFW

Fair value of options granted

[Click here to enter data](#)

The weighted average fair value of options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value of options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).

The option pricing model used was 13 December 2022 (2023 - 13 December 2022).

[Click here to enter data](#)

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

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was €98,989.00 (2024 - €67,877.00).

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was 98,989.00p (2024 - 67,877.00p).

Outstanding share options

Details of share options outstanding at the end of the year are as follows:

[Click here to enter data](#)

	2025	2024
Weighted average exercise price (£)	12,345.00	12,345.00
Number of share options outstanding	12,345	-
Expected weighted average remaining life (years)	12,345.00	12,345.00

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

FFWFWWF

FFWFWWF

Fair value of options granted

[Click here to enter data](#)

The weighted average fair value of options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value of options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was 12,345.00p (2024 - 12,345.00p).

The option pricing model used was 13 December 2022 (2024 - 13 December 2022).

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024	2023
Weighted average share price during the period (£)	12,345.00	12,345.00
Exercise price of option (£)	12,345.00	12,345.00
Share price at date of grant (£)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	12,345	12,345
Number of shares covered by option	12,345	345,435

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[Click here to enter data](#)

	2024	2023
Weighted average share price during the period (pence)	12,345.00	12,345.00
Exercise price of option (pence)	12,345.00	12,345.00
Share price at date of grant (pence)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	12,345	12,345
Number of shares covered by option	12,345	345,435

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

	2025	2024
Weighted average share price during the period (£)	12,345.00	12,345.00
Exercise price of option (£)	12,345.00	12,345.00
Share price at date of grant (£)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	12,345	12,345
Number of shares covered by option	12,345	345,435

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[Click here to enter data](#)

	2025	2024
Weighted average share price during the period (pence)	12,345.00	12,345.00
Exercise price of option (pence)	12,345.00	12,345.00
Share price at date of grant (pence)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	12,345	12,345
Number of shares covered by option	12,345	345,435

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Testtest

Testtest

Testtest

Equity instruments other than options

[Click here to enter data](#)

The type of equity instruments granted are testtest.

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was €12,345.00 (2023 - €12,345.00).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2023 - 12345).

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2023 - 12345).

Testtest

Testtest

Testtest

Modifications

[Click here to enter data](#)

The grant affected by the modification was the testtest The modification was testtest The change in fair value arising from the modification was €12,345 (2023 - €12,345). The change in fair value arising from the modification was measured by testtest

Charge/credit arising from share-based payments

[Click here to enter data](#)

The total charge/(credit) for the year for share-based payments was €12,345 (2023 - €12,345), of which €12,345 (2023 - €12,345) related to equity-settled share-based payment transactions.

[Click here to enter data](#)

The carrying value of the liability/(asset) arising from share-based payments was €12,345 (2023 - €12,345).

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

Testtest

Testtest

Testtest

Equity instruments other than options

[Click here to enter data](#)

The type of equity instruments granted are testtest.

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was €12,345.00 (2024 - €12,345.00).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2024 - 12345).

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was 12,345.00p (2024 - 12,345.00p).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2024 - 12345).

Testtest

Testtest

Testtest

Modifications

[Click here to enter data](#)

The grant affected by the modification was the testtest The modification was testtest The change in fair value arising from the modification was €12,345 (2024 - €12,345). The change in fair value arising from the modification was measured by testtest

Charge/credit arising from share-based payments

[Click here to enter data](#)

The total charge/(credit) for the year for share-based payments was €12,345 (2024 - €12,345), of which €12,345 (2024 - €12,345) related to equity-settled share-based payment transactions.

[Click here to enter data](#)

The carrying value of the liability/(asset) arising from share-based payments was €12,345 (2024 - €12,345).

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

The intrinsic value of liabilities/assets for which a counterparty's right to cash or other assets had been vested is €12,345 (2023 - €12,345).

Testtest

989898

Scheme details and movements

[Click here to enter data](#)

FFWFWFW The options are 12345. Testtest FFWFWFW

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	12,345	64,276
Granted during the period	12,345	12,345
Forfeited during the period	12,345	12,345
Exercised during the period	12,345	12,345
Expired during the period	12,345	12,345
Transferred during the period	87,474	12,345
Outstanding, end of period	149,199	12,345
Exercisable, end of period	12,345	12,345

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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	12,345.00	12,345.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	64,376.00	98,247.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	12,345.00

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

[Click here to enter data](#)

The intrinsic value of liabilities/assets for which a counterparty's right to cash or other assets had been vested is €12,345 (2024 - €12,345).

Testtest

989898

Scheme details and movements

[Click here to enter data](#)

FFWFWFW The options are 12345. Testtest FFWFWFW

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	12,345	64,276
Granted during the period	12,345	12,345
Forfeited during the period	12,345	12,345
Exercised during the period	12,345	12,345
Expired during the period	12,345	12,345
Transferred during the period	87,474	12,345
Outstanding, end of period	149,199	12,345
Exercisable, end of period	12,345	12,345

<< 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](#)

	2025 €	2024 €
Outstanding, start of period	12,345.00	12,345.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	64,376.00	98,247.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	12,345.00

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ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	2024 pence	2023 pence
Outstanding, start of period	12,345.00	12,345.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	64,376.00	98,247.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	12,345.00

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

[Click here to enter data](#)

	2025 pence	2024 pence
Outstanding, start of period	12,345.00	12,345.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	64,376.00	98,247.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	12,345.00

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was €98,908.00 (2023 - €98,980.00).

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was 98,908.00p (2023 - 98,980.00p).

Outstanding share options

Details of share options outstanding at the end of the year are as follows:

[Click here to enter data](#)

	2024	2023
Weighted average exercise price (£)	12,345.00	12,345.00
Number of share options outstanding	12,345	-
Expected weighted average remaining life (years)	12,345.00	12,345.00

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Fair value of options granted

[Click here to enter data](#)

The weighted average fair value of options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value of options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).

The option pricing model used was 13 December 2022 (2023 - 13 December 2022).

[Click here to enter data](#)

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

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was €98,908.00 (2024 - €98,980.00).

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was 98,908.00p (2024 - 98,980.00p).

Outstanding share options

Details of share options outstanding at the end of the year are as follows:

[Click here to enter data](#)

	2025	2024
Weighted average exercise price (£)	12,345.00	12,345.00
Number of share options outstanding	12,345	-
Expected weighted average remaining life (years)	12,345.00	12,345.00

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FFWFWFW

FFWFWFW

Fair value of options granted

[Click here to enter data](#)

The weighted average fair value of options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value of options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was 12,345.00p (2024 - 12,345.00p).

The option pricing model used was 13 December 2022 (2024 - 13 December 2022).

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024	2023
Weighted average share price during the period (£)	12,345.00	12,345.00
Exercise price of option (£)	12,345.00	12,345.00
Share price at date of grant (£)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	12,345	12,345
Number of shares covered by option	12,345	4,565

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[Click here to enter data](#)

	2024	2023
Weighted average share price during the period (pence)	12,345.00	12,345.00
Exercise price of option (pence)	12,345.00	12,345.00
Share price at date of grant (pence)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	12,345	12,345
Number of shares covered by option	12,345	4,565

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

	2025	2024
Weighted average share price during the period (£)	12,345.00	12,345.00
Exercise price of option (£)	12,345.00	12,345.00
Share price at date of grant (£)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	12,345	12,345
Number of shares covered by option	12,345	4,565

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[Click here to enter data](#)

	2025	2024
Weighted average share price during the period (pence)	12,345.00	12,345.00
Exercise price of option (pence)	12,345.00	12,345.00
Share price at date of grant (pence)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	12,345	12,345
Number of shares covered by option	12,345	4,565

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Testtest

Testtest

Testtest

Equity instruments other than options

[Click here to enter data](#)

The type of equity instruments granted are testtest.

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was €12,345.00 (2023 - €12,345.00).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2023 - 12345).

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2023 - 12345).

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Testtest

Modifications

[Click here to enter data](#)

The grant affected by the modification was the testtest The modification was testtest The change in fair value arising from the modification was €12,345 (2023 - €12,345). The change in fair value arising from the modification was measured by testtest

Charge/credit arising from share-based payments

[Click here to enter data](#)

The total charge/(credit) for the year for share-based payments was €12,345 (2023 - €12,345), of which €12,345 (2023 - €12,345) related to equity-settled share-based payment transactions.

[Click here to enter data](#)

The carrying value of the liability/(asset) arising from share-based payments was €12,345 (2023 - €12,345).

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

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Testtest

Equity instruments other than options

[Click here to enter data](#)

The type of equity instruments granted are testtest.

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was €12,345.00 (2024 - €12,345.00).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2024 - 12345).

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was 12,345.00p (2024 - 12,345.00p).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2024 - 12345).

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Modifications

[Click here to enter data](#)

The grant affected by the modification was the testtest The modification was testtest The change in fair value arising from the modification was €12,345 (2024 - €12,345). The change in fair value arising from the modification was measured by testtest

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[Click here to enter data](#)

The total charge/(credit) for the year for share-based payments was €12,345 (2024 - €12,345), of which €12,345 (2024 - €12,345) related to equity-settled share-based payment transactions.

[Click here to enter data](#)

The carrying value of the liability/(asset) arising from share-based payments was €12,345 (2024 - €12,345).

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

The intrinsic value of liabilities/assets for which a counterparty's right to cash or other assets had been vested is €12,345 (2023 - €12,345).

Testtest

98787

Scheme details and movements

[Click here to enter data](#)

98787987 The options are 12345. Tezttezt FFWFWFW

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	12,345	64,378
Granted during the period	12,345	12,345
Forfeited during the period	12,345	12,345
Exercised during the period	12,345	12,345
Expired during the period	12,345	12,345
Transferred during the period	87,237	656
Outstanding, end of period	148,962	12,345
Exercisable, end of period	12,345	12,345

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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	12,345.00	64,287.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	98,237.00	64,764.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	12,345.00

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

[Click here to enter data](#)

The intrinsic value of liabilities/assets for which a counterparty's right to cash or other assets had been vested is €12,345 (2024 - €12,345).

Testtest

98787

Scheme details and movements

[Click here to enter data](#)

98787987 The options are 12345. Tezttezt FFWFWFW

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	12,345	64,378
Granted during the period	12,345	12,345
Forfeited during the period	12,345	12,345
Exercised during the period	12,345	12,345
Expired during the period	12,345	12,345
Transferred during the period	87,237	656
Outstanding, end of period	148,962	12,345
Exercisable, end of period	12,345	12,345

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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	12,345.00	64,287.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	98,237.00	64,764.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	12,345.00

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	2024 pence	2023 pence
Outstanding, start of period	12,345.00	64,287.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	98,237.00	64,764.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	12,345.00

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

[Click here to enter data](#)

	2025 pence	2024 pence
Outstanding, start of period	12,345.00	64,287.00
Granted during the period	12,345.00	12,345.00
Forfeited during the period	12,345.00	12,345.00
Exercised during the period	12,345.00	12,345.00
Expired during the period	12,345.00	12,345.00
Transferred during the period	98,237.00	64,764.00
Outstanding, end of period	12,345.00	12,345.00
Exercisable, end of period	12,345.00	12,345.00

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was €98,647.00 (2023 - €78,539.00).

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was 98,647.00p (2023 - 78,539.00p).

Outstanding share options

Details of share options outstanding at the end of the year are as follows:

[Click here to enter data](#)

	2024	2023
Weighted average exercise price (£)	12,345.00	12,345.00
Number of share options outstanding	12,345	453,543
Expected weighted average remaining life (years)	12,345.00	12,345.00

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FFWFWFW

Fair value of options granted

[Click here to enter data](#)

The weighted average fair value of options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value of options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).

The option pricing model used was 13 December 2022 (2023 - 20 December 2022).

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

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was €98,647.00 (2024 - €78,539.00).

[Click here to enter data](#)

The weighted average share price at date of exercise of share options exercised during the year was 98,647.00p (2024 - 78,539.00p).

Outstanding share options

Details of share options outstanding at the end of the year are as follows:

[Click here to enter data](#)

	2025	2024
Weighted average exercise price (£)	12,345.00	12,345.00
Number of share options outstanding	12,345	453,543
Expected weighted average remaining life (years)	12,345.00	12,345.00

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FFWFWFW

FFWFWFW

Fair value of options granted

[Click here to enter data](#)

The weighted average fair value of options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value of options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per option of options granted during the period at measurement date was 12,345.00p (2024 - 12,345.00p).

The option pricing model used was 13 December 2022 (2024 - 20 December 2022).

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024	2023
Weighted average share price during the period (£)	12,345.00	12,345.00
Exercise price of option (£)	12,345.00	12,345.00
Share price at date of grant (£)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	12,345	12,345
Number of shares covered by option	12,345	34,345

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[Click here to enter data](#)

	2024	2023
Weighted average share price during the period (pence)	12,345.00	12,345.00
Exercise price of option (pence)	12,345.00	12,345.00
Share price at date of grant (pence)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	12,345	12,345
Number of shares covered by option	12,345	34,345

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ROI IFRS REG

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

	2025	2024
Weighted average share price during the period (£)	12,345.00	12,345.00
Exercise price of option (£)	12,345.00	12,345.00
Share price at date of grant (£)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	12,345	12,345
Number of shares covered by option	12,345	34,345

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

[Click here to enter data](#)

	2025	2024
Weighted average share price during the period (pence)	12,345.00	12,345.00
Exercise price of option (pence)	12,345.00	12,345.00
Share price at date of grant (pence)	12,345.00	12,345.00
Expected volatility (%)	12,345.00	12,345.00
Vesting period in years	12,345.00	12,345.00
Option life in years	12,345.00	12,345.00
Expected life of option in practice in years	12,345.00	12,345.00
Expected dividends, expressed as a dividend yield (%)	12,345.00	12,345.00
Risk-free interest rate (%)	12,345.00	12,345.00
Number of employees subject to option grant	12,345	12,345
Number of shares covered by option	12,345	34,345

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Testtest

Testtest

Testtest

Equity instruments other than options

[Click here to enter data](#)

The type of equity instruments granted are testtest.

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was €12,345.00 (2023 - €12,345.00).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2023 - 12345).

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2023 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2023 - 12345).

Testtest

Testtest

Testtest

Modifications

[Click here to enter data](#)

The grant affected by the modification was the testtest The modification was testtest The change in fair value arising from the modification was €12,345 (2023 - €12,345). The change in fair value arising from the modification was measured by testtest

Charge/credit arising from share-based payments

[Click here to enter data](#)

The total charge/(credit) for the year for share-based payments was €12,345 (2023 - €12,345), of which €12,345 (2023 - €12,345) related to equity-settled share-based payment transactions.

[Click here to enter data](#)

The carrying value of the liability/(asset) arising from share-based payments was €12,345 (2023 - €12,345).

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

Testtest

Testtest

Testtest

Equity instruments other than options

[Click here to enter data](#)

The type of equity instruments granted are testtest.

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was €12,345.00 (2024 - €12,345.00).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2024 - 12345).

The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2024 - €12,345).

The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was 12,345.00p (2024 - 12,345.00p).

The number of equity instruments other than options granted during the period at measurement date was 12345 (2024 - 12345).

Testtest

Testtest

Testtest

Modifications

[Click here to enter data](#)

The grant affected by the modification was the testtest The modification was testtest The change in fair value arising from the modification was €12,345 (2024 - €12,345). The change in fair value arising from the modification was measured by testtest

Charge/credit arising from share-based payments

[Click here to enter data](#)

The total charge/(credit) for the year for share-based payments was €12,345 (2024 - €12,345), of which €12,345 (2024 - €12,345) related to equity-settled share-based payment transactions.

[Click here to enter data](#)

The carrying value of the liability/(asset) arising from share-based payments was €12,345 (2024 - €12,345).

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

The intrinsic value of liabilities/assets for which a counterparty's right to cash or other assets had been vested is €12,345 (2023 - €12,345).

Testtest

Draft

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

[Click here to enter data](#)

The intrinsic value of liabilities/assets for which a counterparty's right to cash or other assets had been vested is €12,345 (2024 - €12,345).

Testtest

Draft

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

35 Called-up share capital presented as equity

Authorised shares

[Click here to enter data](#)

	2024		2023		(As restated) 0001	
	No.	€	No.	€	No.	€
NewRow_0 of €1,234 (2023 - €32,412) each	12,341	15,228,794	45,734	1,482,330,408	45,635	973,896,535.00

Authorised shares

[Click here to enter data](#)

	2024		2023		(As restated) 0001	
	No.	€	No.	€	No.	€
NewRow_0 of €1,234 (2023 - €32,412) each	12,341	15,228,794	45,734	1,482,330,408	45,635	973,896,535

Authorised shares

[Click here to enter data](#)

	2024		2023	
	No.	€	No.	€
NewRow_0 of \$1,234 (2023 - \$1,232) each	56,734	3,194,685,185,792	34,738	1,953,393,329,888
Called-up share capital presented as equity		45,675		34,223
Called-up share capital presented as a liability		23,423		23,423

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

35 Called-up share capital presented as equity

Authorised shares

[Click here to enter data](#)

	2025		2024		(As restated) 0001	
	No.	€	No.	€	No.	€
NewRow_0 of €1,234 (2024 - €32,412) each	12,341	15,228,794	45,734	1,482,330,408	45,635	973,896,535.00

Authorised shares

[Click here to enter data](#)

	2025		2024		(As restated) 0001	
	No.	€	No.	€	No.	€
NewRow_0 of €1,234 (2024 - €32,412) each	12,341	15,228,794	45,734	1,482,330,408	45,635	973,896,535

Authorised shares

[Click here to enter data](#)

	2025		2024	
	No.	€	No.	€
NewRow_0 of \$1,234 (2024 - \$1,232) each	56,734	3,194,685,185,792	34,738	1,953,393,329,888
Called-up share capital presented as equity		45,675		34,223
Called-up share capital presented as a liability		23,423		23,423

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trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Authorised shares

[Click here to enter data](#)

	2024		2023	
	No.	€	No.	€
NewRow_0 of \$1,234 (2023 - \$1,232) each	56,734	194,685,185,792	34,738	1,953,393,329,888
Called-up share capital presented as equity		45,675		34,223
Called-up share capital presented as a liability		23,423		23,423

Allotted, called-up and fully paid shares

[Click here to enter data](#)

	2024		2023		(As restated) 0001	
	No.	€	No.	€	No.	€
NewRow_0 of €2,341 (2023 - €12,341) (1 January 2023 - €1,234) each	57,634	134,921,194	23,543	290,544,163	67,548	83,354,232

Allotted, called-up and fully paid shares

[Click here to enter data](#)

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

Authorised shares

[Click here to enter data](#)

	2025		2024	
	No.	€	No.	€
NewRow_0 of \$1,234 (2024 - \$1,232) each	56,734	3,194,685,185,792	34,738	1,953,393,329,888
Called-up share capital presented as equity		45,675		34,223
Called-up share capital presented as a liability		23,423		23,423

Allotted, called-up and fully paid shares

[Click here to enter data](#)

	2025		2024		(As restated) 0001	
	No.	€	No.	€	No.	€
NewRow_0 of €2,341 (2024 - €12,341) (1 July 2023 - €1,234) each	57,634	134,921,194	23,543	290,544,163	67,548	83,354,232

Allotted, called-up and fully paid shares

[Click here to enter data](#)

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024		2023		(As restated) 0001	
	No.	€	No.	€	No.	€
NewRow_0						
of						
€2,341						
(2023						
-						
€12,341)						
each	57,634	134,921,194	23,543	290,544,163	67,548	83,354,232

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

	2025		2024		(As restated) 0001	
	No.	€	No.	€	No.	€
NewRow_0						
of						
€2,341						
(2024						
-						
€12,341)						
each	57,634	134,921,194	23,543	290,544,163	67,548	83,354,232

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Allotted, called-up and fully paid shares

[Click here to enter data](#)

	2024		2023		(As restated) 0001	
	No.	€	No.	€	No.	€
NewRow_0						
of						
987934,234						
(2023						
-						
987936,483)						
each	41,233	3,048,490,547,472	36,825	3,329,643,701,176	27,645	3,148,079,558,720

Allotted, called-up and fully paid shares

[Click here to enter data](#)

	2024		2023		(As restated) 0001	
	No.	€	No.	€	No.	€
NewRow_0						
of						
987934,234						
(2023						
-						
987936,483)						
each	41,233	3,048,490,547,472	36,825	3,329,643,701,176	27,645	3,148,079,558,720

New shares allotted

[Click here to enter data](#)

During the year 23,423 NewRow_0 having an aggregate nominal value of €2,342 were allotted for an aggregate consideration of €34,533. 4234.

Redeemable preference shares

[Click here to enter data](#)

The 99999897987987 are redeemable between 6 August 2021 and 27 August 2021. They are redeemable at €75,387 per share and carry no voting rightsParent Entity A1. Parent Entity A1. On a winding up of the company the holders of the shares have a right to receive €234,234.

Rights, preferences and restrictions

[Click here to enter data](#)

123123 have the following rights, preferences and restrictions:
Parent Entity A1

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

Allotted, called-up and fully paid shares

[Click here to enter data](#)

	2025		2024		(As restated) 0001	
	No.	€	No.	€	No.	€
NewRow_0						
of						
987934,234						
(2024						
-						
987936,483)						
each	41,233	3,048,490,547,472	36,825	3,329,643,701,176	27,645	1,480,797,558,720

Allotted, called-up and fully paid shares

[Click here to enter data](#)

	2025		2024		(As restated) 0001	
	No.	€	No.	€	No.	€
NewRow_0						
of						
987934,234						
(2024						
-						
987936,483)						
each	41,233	3,048,490,547,472	36,825	3,329,643,701,176	27,645	1,480,797,558,720

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[Click here to enter data](#)

During the year 23,423 NewRow_0 having an aggregate nominal value of €2,342 were allotted for an aggregate consideration of €34,533. 4234.

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[Click here to enter data](#)

The 99999897987987 are redeemable between 6 August 2021 and 27 August 2021. They are redeemable at €75,387 per share and carry no voting rightsParent Entity A1. Parent Entity A1. On a winding up of the company the holders of the shares have a right to receive €234,234.

Rights, preferences and restrictions

[Click here to enter data](#)

123123 have the following rights, preferences and restrictions:
Parent Entity A1

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Shares reserved for issue

[Click here to enter data](#)

4234234

Parent Entity A1. A total of 4234234 shares have been reserved for issue.

Purchase of own shares

[Click here to enter data](#)

During the year the company purchased 90,890,808 of its own at a nominal value of €3,453. The Parent Entity A1 were purchased for a consideration of €344,543 and represent 9890808% of the called up share capital of that class of share. Parent Entity A1

[Click here to enter data](#)

During the year the company disposed of 98,798,987 of its own at a nominal value of €5,343. The proceeds of the disposal amounted to €987,987 and represent 98789797% of that class of share.

[Click here to enter data](#)

The maximum number of its own shares held by the company during the year was 87,833 having a maximum aggregate nominal value of €46,343.

36 Reserves

Group

[Click here to enter data](#)

122341324

1234234

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 >>

The changes to each component of equity resulting from items of other comprehensive income for the prior year were as follows:

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Conversion of debt to equity

24234

Company

[Click here to enter data](#)

Sub note 6

Sub note 6

The changes to each component of equity resulting from items of other comprehensive income for the current year were as follows:

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

Shares reserved for issue

[Click here to enter data](#)

4234234

Parent Entity A1. A total of 4234234 shares have been reserved for issue.

Purchase of own shares

[Click here to enter data](#)

During the year the company purchased 90,890,808 of its own at a nominal value of €3,453. The Parent Entity A1 were purchased for a consideration of €344,543 and represent 9890808% of the called up share capital of that class of share. Parent Entity A1

[Click here to enter data](#)

During the year the company disposed of 98,798,987 of its own at a nominal value of €5,343. The proceeds of the disposal amounted to €987,987 and represent 98789797% of that class of share.

[Click here to enter data](#)

The maximum number of its own shares held by the company during the year was 87,833 having a maximum aggregate nominal value of €46,343.

36 Reserves

Group

[Click here to enter data](#)

122341324

1234234

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 >>

The changes to each component of equity resulting from items of other comprehensive income for the prior year were as follows:

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

Conversion of debt to equity

24234

Company

[Click here to enter data](#)

Sub note 6

Sub note 6

The changes to each component of equity resulting from items of other comprehensive income for the current year were as follows:

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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

The changes to each component of equity resulting from items of other comprehensive income for the prior year were as follows:

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

Conversion of debt to equity

Sub note 6

37 Dividends

[Click here to enter data](#)

	2024 €	2023 €
Final dividend of €34,456.00 (2023 - €67,856.00) per ordinary share	-	-
Interim dividend of €32,317.00 (2023 - €56,757.00) per ordinary share	-	-
	-	-

[Click here to enter data](#)

The directors are recommending a final dividend of €67,689.00 (2023 - €98,799.00) per share totalling €67,885.00 (2023 - €23,345.00). This dividend has not been accrued in the statement of financial position.

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

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

The changes to each component of equity resulting from items of other comprehensive income for the prior year were as follows:

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

Conversion of debt to equity

Sub note 6

37 Dividends

[Click here to enter data](#)

	2025 €	2024 €
Final dividend of €34,456.00 (2024 - €67,856.00) per ordinary share	-	-
Interim dividend of €32,317.00 (2024 - €56,757.00) per ordinary share	-	-
	-	-

[Click here to enter data](#)

The directors are recommending a final dividend of €67,689.00 (2024 - €98,799.00) per share totalling €67,885.00 (2024 - €23,345.00). This dividend has not been accrued in the statement of financial position.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Cumulative dividend arrears

[Click here to enter data](#)

There are €9,898 (2023 - €988,998) fixed cumulative dividends in arrears in relation to 3452345 which were due between 31 July 2021 and 6 August 2021 (2023 - between 2 September 2021 and 12 August 2021).

Final dividends paid

[Click here to enter data](#)

	2024 €	2023 €
Final dividend of €34,532.00 (2023 - €53,455.00) per each NewRow_0	23,234	35,326
	<hr/>	<hr/>
Reconciliation to Dividends categories		
Total assigned to category SOCIE 2 1	0	0
Difference to be corrected	23,234	35,326
	<hr/>	<hr/>

Interim dividends paid

[Click here to enter data](#)

	2024 €	2023 €
Interim dividend of €1,233.00 (2023 - €12,312.00) per each NewRow_0	87,823	3,123
	<hr/>	<hr/>
Total assigned to category SOCIE 2 2	0	0
Difference to be corrected	87,823	3,123
	<hr/>	<hr/>

Recommended final dividends paid and not recognised in the accounts

[Click here to enter data](#)

The directors are recommending the following final dividends:

€24,234.00 (2023 - €45,623.00) per each NewRow_0 share totalling €56,456 (2023 - €67,545.00)

These dividends have not been accrued in the Statement of Financial Position.

38 Commitments

Group

Capital commitments

[Click here to enter data](#)

Test

The total amount contracted for but not provided in the financial statements was €65,433 (2023 - €45,645).

Pension commitments

[Click here to enter data](#)

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

Cumulative dividend arrears

[Click here to enter data](#)

There are €9,898 (2024 - €988,998) fixed cumulative dividends in arrears in relation to 3452345 which were due between 31 July 2021 and 6 August 2021 (2024 - between 2 September 2021 and 12 August 2021).

Final dividends paid

[Click here to enter data](#)

	2025 €	2024 €
Final dividend of €34,532.00 (2024 - €53,455.00) per each NewRow_0	23,234	35,326
	<hr/>	<hr/>
Reconciliation to Dividends categories		
Total assigned to category SOCIE 2 1	0	0
Difference to be corrected	23,234	35,326
	<hr/>	<hr/>

Interim dividends paid

[Click here to enter data](#)

	2025 €	2024 €
Interim dividend of €1,233.00 (2024 - €12,312.00) per each NewRow_0	87,823	3,123
	<hr/>	<hr/>
Total assigned to category SOCIE 2 2	0	0
Difference to be corrected	87,823	3,123
	<hr/>	<hr/>

Recommended final dividends paid and not recognised in the accounts

[Click here to enter data](#)

The directors are recommending the following final dividends:

€24,234.00 (2024 - €45,623.00) per each NewRow_0 share totalling €56,456 (2024 - €67,545.00)

These dividends have not been accrued in the Statement of Financial Position.

38 Commitments

Group

Capital commitments

[Click here to enter data](#)

Test

The total amount contracted for but not provided in the financial statements was €65,433 (2024 - €45,645).

Pension commitments

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Test Commitments provided for in the accounts amounted to €34,534 (2023 - €5,645). Commitments not provided for in the accounts amounted to €3,434 (2023 - €45,346). €43,453 relates to pension commitments related to pensions payable to past directors (2023 - €34,534).

Other financial commitments

[Click here to enter data](#)

Test

The total amount of other financial commitments not provided in the financial statements was €23,234 (2023 - €23,423).

Company

Capital commitments

[Click here to enter data](#)

FFWFWFW

The total amount contracted for but not provided in the financial statements was €98,489 (2023 - €76,497).

Pension commitments

[Click here to enter data](#)

FFWFWFW. Commitments provided for in the accounts amounted to €342,345 (2023 - €987,987). Commitments not provided for in the accounts amounted to €987,987 (2023 - €234,236). €23,456 relates to pension commitments related to pensions payable to past directors (2023 - €432,435).

Other financial commitments

[Click here to enter data](#)

FFWFWFW

The total amount of other financial commitments not provided in the financial statements was €87,539 (2023 - €98,548).

39 Contingent assets

Group

[Click here to enter data](#)

Test.

The total value of contingent assets are €98,785.

Company

[Click here to enter data](#)

FFWFWFW.

The total value of contingent assets are €87,497.

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

Test Commitments provided for in the accounts amounted to €34,534 (2024 - €5,645). Commitments not provided for in the accounts amounted to €3,434 (2024 - €45,346). €43,453 relates to pension commitments related to pensions payable to past directors (2024 - €34,534).

Other financial commitments

[Click here to enter data](#)

Test

The total amount of other financial commitments not provided in the financial statements was €23,234 (2024 - €23,423).

Company

Capital commitments

[Click here to enter data](#)

FFWFWFW

The total amount contracted for but not provided in the financial statements was €98,489 (2024 - €76,497).

Pension commitments

[Click here to enter data](#)

FFWFWFW. Commitments provided for in the accounts amounted to €342,345 (2024 - €987,987). Commitments not provided for in the accounts amounted to €987,987 (2024 - €234,236). €23,456 relates to pension commitments related to pensions payable to past directors (2024 - €432,435).

Other financial commitments

[Click here to enter data](#)

FFWFWFW

The total amount of other financial commitments not provided in the financial statements was €87,539 (2024 - €98,548).

39 Contingent assets

Group

[Click here to enter data](#)

Test.

The total value of contingent assets are €98,785.

Company

[Click here to enter data](#)

FFWFWFW.

The total value of contingent assets are €87,497.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

40 Contingent liabilities

Group

[Click here to enter data](#)

Test

Company

[Click here to enter data](#)

FFWFWFW

Draft

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

40 Contingent liabilities

Group

[Click here to enter data](#)

Test

Company

[Click here to enter data](#)

FFWFWFW

Draft

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

41 Reconciliation of liabilities arising from financing activities

Group

[Click here to enter data](#)

	At 1 January 2024 €	Financing cash flows €	Equity component of convertible notes €	Acquisitions €	Disposals €	Non-cash changes Foreign exchange movements €	Fair value changes €	New finance leases €
Cash and cash equivalents								
Cash	4,213	1,234	1,234	34,534	34,213	42,134	343,456	1,234
Overdrafts	4,123	5,434	34,534	4,123	34,534	345,345	345,345	2,134
Cash equivalents	4,441	2,133	345,345	34,535	34,345	34,536	456,456	345,345
	12,777	8,801	381,113	73,192	103,092	422,015	1,145,257	348,713
Borrowings								
Long term borrowings	2,323	1,234	2,134	34,356	2,134	34,534	345,345	4,123
Short term borrowings	4,122	6,544	34,535	34,535	433,534	34,356	1,234	345,345
Lease liabilities	3,443	2,134	34,534	345,356	34,345	34,534	345,345	2,134
Assets held to hedge long-term borrowings	98,933	1,234	78,347	98,343	1,234	2,134	23,421	234,123
NewRow_0	24,120	34,123	4,123	23,423	23,425	234,235	23,423	34,123
	132,941	45,269	153,673	536,013	494,672	339,793	738,768	619,848

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

41 Reconciliation of liabilities arising from financing activities

Group

[Click here to enter data](#)

	At 1 July 2024 €	Financing cash flows €	Equity component of convertible notes €	Acquisitions €	Disposals €	Non-cash changes Foreign exchange movements €	Fair value changes €	New finance leases €
Cash and cash equivalents								
Cash	4,213	1,234	1,234	34,534	34,213	42,134	343,456	1,234
Overdrafts	4,123	5,434	34,534	4,123	34,534	345,345	345,345	2,134
Cash equivalents	4,441	2,133	345,345	34,535	34,345	34,536	456,456	345,345
	<u>12,777</u>	<u>8,801</u>	<u>381,113</u>	<u>73,192</u>	<u>103,092</u>	<u>422,015</u>	<u>1,145,257</u>	<u>348,713</u>
Borrowings								
Long term borrowings	2,323	1,234	2,134	34,356	2,134	34,534	345,345	4,123
Short term borrowings	4,122	6,544	34,535	34,535	433,534	34,356	1,234	345,345
Lease liabilities	3,443	2,134	34,534	345,356	34,345	34,534	345,345	2,134
Assets held to hedge long-term borrowings	98,933	1,234	78,347	98,343	1,234	2,134	23,421	234,123
NewRow_0	24,120	34,123	4,123	23,423	23,425	234,235	23,423	34,123
	<u>132,941</u>	<u>45,269</u>	<u>153,673</u>	<u>536,013</u>	<u>494,672</u>	<u>339,793</u>	<u>738,768</u>	<u>619,848</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Other changes €	At 31 December 2024 €
Cash and cash equivalents		
Cash	41,234	503,486
Overdrafts	34,534	810,106
Cash equivalents	2,134	1,259,270
	<u>77,902</u>	<u>2,572,862</u>
Borrowings		
Long term borrowings	34,346	460,529
Short term borrowings	345,345	1,239,550
Lease liabilities	2,134	803,959
Assets held to hedge long-term borrowings	42,134	579,903
NewRow_0	4,123	405,118
	<u>428,082</u>	<u>3,489,059</u>

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

	Other changes €	At 30 June 2025 €
Cash and cash equivalents		
Cash	41,234	503,486
Overdrafts	34,534	810,106
Cash equivalents	2,134	1,259,270
	<u>77,902</u>	<u>2,572,862</u>
Borrowings		
Long term borrowings	34,346	460,529
Short term borrowings	345,345	1,239,550
Lease liabilities	2,134	803,959
Assets held to hedge long-term borrowings	42,134	579,903
Newton_0	4,123	405,118
	<u>428,082</u>	<u>3,489,059</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

At 1 January 2024 €	Financing cash flows €	Equity component of convertible notes €	Non-cash changes		Foreign exchange movements €	Fair value changes €	New finance leases €
			Acquisitions €	Disposals €			
			<< double-click to launch smart-table designer >>				
145,718	54,070	534,786	609,205	597,764	761,808	1,884,025	968,561

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

At 1 July 2024 €	Financing cash flows €	Equity component of convertible notes €	Non-cash changes			Fair value changes €	New finance leases €
			Acquisitions €	Disposals €	Foreign exchange movements €		
			<< double-click to launch smart-table designer >>				
145,718	54,070	534,786	609,205	597,764	761,808	1,884,025	968,561

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Other changes
€

At 31
December
2024
€

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

505,984 6,061,921

[Click here to enter data](#)

Non-cash changes

	At 1 January 2023 €	Financing cash flows €	Equity component of convertible notes €	Acquisitions €	Disposals €	Foreign exchange movements €	Fair value changes €	New finance leases €
Cash and cash equivalents								
Cash	2,342	234,234	5,234	52,345	2,345	452,345	32,423	234,234
Overdrafts	23,423	23,423	5,234	23,423	23,423	234,234	52,345	234,232
Cash equivalents	5,234	33,454	32,346	23,423	5,234	23,423	34,234	23,423
	30,999	291,111	42,814	99,191	31,002	710,002	119,002	491,889

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

Other changes €	At 30 June 2025 €
505,984	6,061,921

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[Click here to enter data](#)

Non-cash changes

	At 1 July 2023 €	Financing cash flows €	Equity component of convertible notes €	Acquisitions €	Disposals €	Foreign exchange movements €	Fair value changes €	New finance leases €
Cash and cash equivalents								
Cash	2,342	234,234	5,234	52,345	2,345	452,345	32,423	234,234
Overdrafts	23,423	23,423	5,234	23,423	23,423	234,234	52,345	234,232
Cash equivalents	5,234	33,454	32,346	23,423	5,234	23,423	34,234	23,423
	30,999	291,111	42,814	99,191	31,002	710,002	119,002	491,889

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Cash and cash equivalents

Cash

Overdrafts

Cash equivalents

Other changes	At 31 December 2023
€	€
21,340	1,036,842
1,234	620,971
1,212	181,983
<u>23,786</u>	<u>1,839,796</u>

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

Cash and cash equivalents

Cash

Overdrafts

Cash equivalents

Other changes €	At 30 June 2024 €
21,340	1,036,842
1,234	620,971
1,212	181,983
<u>23,786</u>	<u>1,839,796</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	At 1 January 2023 €	Financing cash flows €	Equity component of convertible notes €	Acquisitions €	Disposals €	Non-cash changes Foreign exchange movements €	Fair value changes €	New finance leases €
Borrowings								
Long term borrowings	234,234	234,235	23,422	234,234	23,423	234,234	45,345	56,456
Short term borrowings	23,423	5,234	23,245	234,234	23,423	23,423	23,423	5,434
Lease liabilities	23,423	23,423	34,234	4,523	23,422	5,234	234,234	234,234
Assets held to hedge long-term borrowings	78,498	23,423	58,788	23,423	89,844	23,423	43,235	3,452
	<u>359,578</u>	<u>286,315</u>	<u>139,689</u>	<u>496,414</u>	<u>160,112</u>	<u>286,314</u>	<u>346,237</u>	<u>299,576</u>
<< double-click to launch smart-table designer >>								
	<u>390,577</u>	<u>577,426</u>	<u>182,503</u>	<u>595,605</u>	<u>191,114</u>	<u>996,316</u>	<u>465,239</u>	<u>791,465</u>

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

	At 1 July 2023 €	Financing cash flows €	Equity component of convertible notes €	Acquisitions €	Disposals €	Non-cash changes Foreign exchange movements €	Fair value changes €	New finance leases €
Borrowings								
Long term borrowings	234,234	234,235	23,422	234,234	23,423	234,234	45,345	56,456
Short term borrowings	23,423	5,234	23,245	234,234	23,423	23,423	23,423	5,434
Lease liabilities	23,423	23,423	34,234	4,523	23,422	5,234	234,234	234,234
Assets held to hedge long-term borrowings	78,498	23,423	58,788	23,423	89,844	23,423	43,235	3,452
	<u>359,578</u>	<u>286,315</u>	<u>139,689</u>	<u>496,414</u>	<u>160,112</u>	<u>286,314</u>	<u>346,237</u>	<u>299,576</u>
<< double-click to launch smart-table designer >>								
	<u>390,577</u>	<u>577,426</u>	<u>182,503</u>	<u>595,605</u>	<u>191,114</u>	<u>996,316</u>	<u>465,239</u>	<u>791,465</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Other changes €	At 31 December 2023 €
Borrowings		
Long term borrowings	3,434	1,089,017
Short term borrowings	1,233	363,072
Lease liabilities	3,444	586,171
Assets held to hedge long-term borrowings	12,341,234	12,685,320
	<u>12,349,345</u>	<u>14,723,580</u>
	<u>12,373,131</u>	<u>16,563,376</u>
FFWFWFW		

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

	Other changes €	At 30 June 2024 €
Borrowings		
Long term borrowings	3,434	1,089,017
Short term borrowings	1,233	363,072
Lease liabilities	3,444	586,171
Assets held to hedge long-term borrowings	12,341,234	12,685,320
	<u>12,349,345</u>	<u>14,723,580</u>
	<u>12,373,131</u>	<u>16,563,376</u>
FFWFWFW		

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Company

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	At 1 January 2024 €	Financing cash flows €	Equity component of convertible notes €	Acquisitions €	Disposals €	Foreign exchange movements €	Fair value changes €	New finance leases €	Oth chang
Cash and cash equivalents									
Cash	34,356	234,234	23,425	34,234	234,266	23,425	23,423	32,423	54,5
Overdrafts	2,342	23,423	324,234	3,453	23,423	23,425	87,687	53,453	32,3
Cash equivalents	234,545	23,426	234,236	23,424	54,334	2,342	34,234	53,453	3,4
	271,243	281,083	581,895	61,111	312,023	49,192	145,344	139,329	90,3
Borrowings									
Long term borrowings	2,342	23,542	23,424	23,423	23,423	53,453	6,435	34,234	234,2
Short term borrowings	23,423	23,435	435,345	23,423	34,346	2,342	23,423	45,544	23,4
Lease liabilities	23,234	65,543	24,234	64,534	34,236	45,345	64,234	23,423	234,2
Assets held to hedge long-term borrowings	42,342	34,234	23,423	23,423	4,234	23,425	2,343	32,423	324,2
NewRow_0	98,797	23,423	45,345	234,234	34,234	23,123	234,325	3,423	1,2
	190,138	170,177	551,771	369,037	130,473	147,688	330,760	139,047	817,3
<< double-click to launch smart-table designer >>									
	461,381	451,260	1,133,666	430,148	442,496	196,880	476,104	278,376	907,6

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

Company

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	At 1 July 2024 €	Financing cash flows €	Equity component of convertible notes €	Acquisitions €	Disposals €	Foreign exchange movements €	Fair value changes €	New finance leases €	Oth chang
Cash and cash equivalents									
Cash	34,356	234,234	23,425	34,234	234,266	23,425	23,423	32,423	54,5
Overdrafts	2,342	23,423	324,234	3,453	23,423	23,425	87,687	53,453	32,3
Cash equivalents	234,545	23,426	234,236	23,424	54,334	2,342	34,234	53,453	3,4
	271,243	281,083	581,895	61,111	312,023	49,192	145,344	139,329	90,3
Borrowings									
Long term borrowings	2,342	23,542	23,424	23,423	23,423	53,453	6,435	34,234	234,2
Short term borrowings	23,423	23,435	435,345	23,423	34,346	2,342	23,423	45,544	23,4
Lease liabilities	23,234	65,543	24,234	64,534	34,236	45,345	64,234	23,423	234,2
Assets held to hedge long-term borrowings	42,342	34,234	23,423	23,423	4,234	23,425	2,343	32,423	324,2
NewRow_0	98,797	23,423	45,345	234,234	34,234	23,123	234,325	3,423	1,2
	190,138	170,177	551,771	369,037	130,473	147,688	330,760	139,047	817,3
<< double-click to launch smart-table designer >>									
	461,381	451,260	1,133,666	430,148	442,496	196,880	476,104	278,376	907,6

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

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	At 1 January 2023 €	Financing cash flows €	Equity component of convertible notes €	Acquisitions €	Disposals €	Non-cash changes Foreign exchange movements €	Fair value changes €	New finance leases €
Cash and cash equivalents								
Cash	32,354	2,342	23,424	23,235	23,423	2,323	2,342	4,234
Overdrafts	23,423	234,234	23,423	32,356	34,545	54,324	23,235	23,423
Cash equivalents	34,234	54,342	34,235	32,346	23,423	454,562	23,423	34,534
	<u>90,011</u>	<u>290,918</u>	<u>81,082</u>	<u>87,937</u>	<u>81,391</u>	<u>511,209</u>	<u>49,000</u>	<u>62,191</u>
Borrowings								
Long term borrowings	54,433	23,423	23,425	34,236	54,534	23,423	45,345	23,423
Short term borrowings	23,423	54,324	234,234	42,342	23,423	34,235	23,423	3,453
Lease liabilities	34,345	3,234	65,344	45,545	45,455	23,423	4,534	34,234
Assets held to hedge long-term borrowings	23,423	3,423	32,346	23,423	23,423	32,345	78,678	234,234
	<u>135,624</u>	<u>84,404</u>	<u>355,349</u>	<u>145,546</u>	<u>146,835</u>	<u>113,426</u>	<u>151,980</u>	<u>295,344</u>
<< double-click to launch smart-table designer >>								
	<u>225,635</u>	<u>375,322</u>	<u>436,431</u>	<u>233,483</u>	<u>228,226</u>	<u>624,635</u>	<u>200,980</u>	<u>357,535</u>

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

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	At 1 July 2023 €	Financing cash flows €	Equity component of convertible notes €	Acquisitions €	Disposals €	Non-cash changes Foreign exchange movements €	Fair value changes €	New finance leases €
Cash and cash equivalents								
Cash	32,354	2,342	23,424	23,235	23,423	2,323	2,342	4,234
Overdrafts	23,423	234,234	23,423	32,356	34,545	54,324	23,235	23,423
Cash equivalents	34,234	54,342	34,235	32,346	23,423	454,562	23,423	34,534
	<u>90,011</u>	<u>290,918</u>	<u>81,082</u>	<u>87,937</u>	<u>81,391</u>	<u>511,209</u>	<u>49,000</u>	<u>62,191</u>
Borrowings								
Long term borrowings	54,433	23,423	23,425	34,236	54,534	23,423	45,345	23,423
Short term borrowings	23,423	54,324	234,234	42,342	23,423	34,235	23,423	3,453
Lease liabilities	34,345	3,234	65,344	45,545	45,455	23,423	4,534	34,234
Assets held to hedge long-term borrowings	23,423	3,423	32,346	23,423	23,423	32,345	78,678	234,234
	<u>135,624</u>	<u>84,404</u>	<u>355,349</u>	<u>145,546</u>	<u>146,835</u>	<u>113,426</u>	<u>151,980</u>	<u>295,344</u>
<< double-click to launch smart-table designer >>								
	<u>225,635</u>	<u>375,322</u>	<u>436,431</u>	<u>233,483</u>	<u>228,226</u>	<u>624,635</u>	<u>200,980</u>	<u>357,535</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Other changes €	At 31 December 2023 €
Cash and cash equivalents		
Cash	2,423	116,100
Overdrafts	4,234	453,197
Cash equivalents	234,234	925,333
	<u>240,891</u>	<u>1,494,630</u>
Borrowings		
Long term borrowings	42,342	324,584
Short term borrowings	532,434	971,291
Lease liabilities	23,423	279,537
Assets held to hedge long-term borrowings	23,423	474,718
	<u>621,622</u>	<u>2,050,130</u>
	<u>862,513</u>	<u>3,544,760</u>

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Sub note 6

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

	Other changes €	At 30 June 2024 €
Cash and cash equivalents		
Cash	2,423	116,100
Overdrafts	4,234	453,197
Cash equivalents	234,234	925,333
	<u>240,891</u>	<u>1,494,630</u>
Borrowings		
Long term borrowings	42,342	324,584
Short term borrowings	532,434	971,291
Lease liabilities	23,423	279,537
Assets held to hedge long-term borrowings	23,423	474,718
	<u>621,622</u>	<u>2,050,130</u>
	<u>862,513</u>	<u>3,544,760</u>

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Sub note 6

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

42 Fair value measurement

The following tables provide the fair value measurement hierarchy of the group's assets and liabilities.

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

42 Fair value measurement

The following tables provide the fair value measurement hierarchy of the group's assets and liabilities.

Draft

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Assets measured at fair value 2024

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	Date of valuation	Level 1 €	Level 2 €	Level 3 €
345	25 August 2021	5,675	5,234	5,234
				Total
				€
345				16,143

Assets measured at fair value 2023

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
234	25 August 2021	45,645	75,388	87,538
2341234	25 August 2021	5,645	46,278	98,347
		51,290	121,666	185,885
				Total
				€
234				208,571
2341234				150,270
				358,841

Assets for which fair values are disclosed 2024

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
2341234	25 August 2021	12,340	1,234	65,435
				Total
				€
2341234				79,009

Assets for which fair values are disclosed 2023

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
1452345	25 August 2021	2,345	2,345	34,543
				Total
				€
1452345				39,233

Liabilities measured at fair value 2024

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

Assets measured at fair value 2025

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
345	25 August 2021	5,675	5,234	5,234
				Total
				€
345				16,143

Assets measured at fair value 2024

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
234	25 August 2021	45,645	75,388	87,538
2341234	25 August 2021	5,645	46,278	98,347
		51,290	121,666	185,885
				Total
				€
234				208,571
2341234				150,270
				358,841

Assets for which fair values are disclosed 2025

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
2341234	25 August 2021	12,340	1,234	65,435
				Total
				€
2341234				79,009

Assets for which fair values are disclosed 2024

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
1452345	25 August 2021	2,345	2,345	34,543
				Total
				€
1452345				39,233

Liabilities measured at fair value 2025

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
425345234	25 August 2021	45,645	52,345	234,534
				Total
425345234				€ 332,524

Liabilities measured at fair value
2023

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
3452345	25 August 2021	2,345	3,245	345,234
				Total
3452345				€ 350,824

Liabilities for which fair values are disclosed
2024

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
23452345	25 August 2021	3,452	34,523	452,345
				Total
23452345				€ 490,320

Liabilities for which fair values are disclosed
2023

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
34523	25 August 2021	2,345	34,345	2,345
				Total
34523				€ 39,035

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

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
425345234	25 August 2021	45,645	52,345	234,534
				Total
425345234				€ 332,524

Liabilities measured at fair value 2024

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
3452345	25 August 2021	2,345	3,245	345,234
				Total
3452345				€ 350,824

Liabilities for which fair values are disclosed 2025

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
23452345	25 August 2021	3,452	34,523	452,345
				Total
23452345				€ 490,320

Liabilities for which fair values are disclosed 2024

[Click here to enter data](#)

	Date of valuation	Level 1 €	Level 2 €	Level 3 €
34523	25 August 2021	2,345	34,345	2,345
				Total
34523				€ 39,035

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Level 3 recurring fair value measurements

2024

[Click here to enter data](#)

	Opening balance €	Gains or losses recognised in profit or loss €	Gains or losses recognised in other comprehensive income €	Purchases €
212	45,345	23,412	45,456	4,546
	Sales €	Issues €	Settlements €	Closing balance €
212	34,534	64,564	34,534	252,391

Level 3 recurring fair value measurements

2023

[Click here to enter data](#)

	Opening balance €	Gains or losses recognised in profit or loss €	Gains or losses recognised in other comprehensive income €	Purchases €
1234	1,234	1,234	1,234	1,234
	Sales €	Issues €	Settlements €	Closing balance €
1234	1,234	2,341	345,345	353,856

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

Level 3 recurring fair value measurements 2025

[Click here to enter data](#)

	Opening balance €	Gains or losses recognised in profit or loss €	Gains or losses recognised in other comprehensive income €	Purchases €
212	45,345	23,412	45,456	4,546
	Sales €	Issues €	Settlements €	Closing balance €
212	34,534	64,564	34,534	252,391

Level 3 recurring fair value measurements 2024

[Click here to enter data](#)

	Opening balance €	Gains or losses recognised in profit or loss €	Gains or losses recognised in other comprehensive income €	Purchases €
1234	1,234	1,234	1,234	1,234
	Sales €	Issues €	Settlements €	Closing balance €
1234	1,234	2,341	345,345	353,856

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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43 Classification of financial and non-financial assets and financial and non-financial liabilities

Group

The classification of financial assets and financial liabilities by accounting categorisation for the period ending 31 December 2024 was as follows:

Assets

Liabilities

The classification of financial assets and financial liabilities by accounting categorisation for the period ending 31 December 2024 was as follows:

Assets

Liabilities

Company

The classification of financial assets and financial liabilities by accounting categorisation for the period ending 31 December 2024 was as follows:

Assets

Liabilities

The classification of financial assets and financial liabilities by accounting categorisation for the period ending 31 December 2024 was as follows:

Assets

Liabilities

44 Financial risk review

Group

This note presents information about the group's exposure to financial risks and the group's management of capital.

Credit risk

[Click here to enter data](#)

The group's definition of credit risk is Test. The risk is mitigated by the group by Test.

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

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43 Classification of financial and non-financial assets and financial and non-financial liabilities

Group

The classification of financial assets and financial liabilities by accounting categorisation for the period ending 30 June 2025 was as follows:

Assets

Liabilities

The classification of financial assets and financial liabilities by accounting categorisation for the period ending 30 June 2024 was as follows:

Assets

Liabilities

Company

The classification of financial assets and financial liabilities by accounting categorisation for the period ending 30 June 2025 was as follows:

Assets

Liabilities

The classification of financial assets and financial liabilities by accounting categorisation for the period ending 30 June 2024 was as follows:

Assets

Liabilities

44 Financial risk review

Group

This note presents information about the group's exposure to financial risks and the group's management of capital.

Credit risk

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Credit quality analysis

The following tables set out information about the credit quality of financial assets measured at amortised cost and FVTOCI debt investments. Unless specifically indicated for all the financial assets, the amounts represent gross carrying amounts.

[Click here to enter data](#)

	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Total €	Total pri ye
Debt investments at amortised cost					
Grades – Low fair risk	87,358	78,837	46,387	212,582	3,4
Grades – Watch list	73,887	73,878	98,437	246,202	2,3
Grades – Substandard	47,627	87,464	87,274	222,365	56,4
Grades – Doubtful	89,834	54,256	76,428	220,518	434,6
Grades – Loss	32,617	65,376	87,246	185,239	34,5
Loss allowance	98,437	42,678	87,467	228,582	63,7
Gross carrying amount	429,760	402,489	483,239	1,315,488	595,2

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

[Click here to enter data](#)

	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Total €
Debt investments at FVTOCI				
Grades – Low fair risk	76,247	87,429	34,436	198,112
Grades – Watch list	67,824	98,437	46,274	212,535
Grades – Substandard	87,429	63,687	98,424	249,540
Grades – Doubtful	43,487	87,428	34,349	165,264
Grades – Loss	63,768	65,376	98,427	227,571
Loss allowance	74,378	98,247	65,376	238,001
Gross carrying amount	413,133	500,604	377,286	1,291,023
Carrying amount - fair value	63,764	98,347	65,368	227,479

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

Credit quality analysis

The following tables set out information about the credit quality of financial assets measured at amortised cost and FVTOCI debt investments. Unless specifically indicated for all the financial assets, the amounts represent gross carrying amounts.

[Click here to enter data](#)

	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Total €	Total pri ye
Debt investments at amortised cost					
Grades – Low fair risk	87,358	78,837	46,387	212,582	3,4
Grades – Watch list	73,887	73,878	98,437	246,202	2,3
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Grades – Doubtful	89,834	54,256	76,428	220,518	434,6
Grades – Loss	32,617	65,376	87,246	185,239	34,5
Loss allowance	98,437	42,678	87,467	228,582	63,7
Gross carrying amount	429,760	402,489	483,239	1,315,488	595,2

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[Click here to enter data](#)

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Debt investments at FVTOCI				
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Gross carrying amount	413,133	500,604	377,286	1,291,023
Carrying amount - fair value	63,764	98,347	65,368	227,479

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

	Total prior year €
Debt investments at FVTOCI	
Grades – Low fair risk	33,454
Grades – Watch list	5,234
Grades – Substandard	34,534
Grades – Doubtful	23,345
Grades – Loss	34,453
Loss allowance	65,376
	<hr/>
Gross carrying amount	196,396
	<hr/>
Carrying amount - fair value	63,763
	<hr/>

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	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Total €	Total pri ye
Debt investment securities					
Grades – Low fair risk	37,377	98,438	76,427	212,242	65,3
Grades – Watch list	87,438	98,347	63,768	249,553	63,7
Grades – Substandard	87,342	67,348	98,387	253,077	45,6
Grades – Doubtful	74,367	73,877	76,438	224,682	65,3
Grades – Loss	87,346	65,387	76,343	229,076	98,4
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Gross carrying amount	373,870	403,397	391,363	1,168,630	338,6
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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Bonds and Treasury bills

The net carrying amount of property, plant and equipment includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	12 months ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Total €	Total prior period €
Credit rating 3	98,399	87,397	98,437	65,376	73,687
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

	Total prior year €
Debt investments at FVTOCI	
Grades – Low fair risk	33,454
Grades – Watch list	5,234
Grades – Substandard	34,534
Grades – Doubtful	23,345
Grades – Loss	34,453
Loss allowance	65,376
Gross carrying amount	196,396
Carrying amount - fair value	63,763

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	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Total €	Total pri ye
Debt investment securities					
Grades – Low fair risk	37,377	98,438	76,427	212,242	65,3
Grades – Watch list	87,438	98,347	63,768	249,553	63,7
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Grades – Doubtful	74,367	73,877	76,438	224,682	65,3
Grades – Loss	87,346	65,387	76,343	229,076	98,4
Gross carrying amount	373,870	403,397	391,363	1,168,630	338,6

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Bonds and Treasury bills

The net carrying amount of property, plant and equipment includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	12 months ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Total €	Total prior period €
Credit rating 3	98,399	87,397	98,437	65,376	73,687

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

[Click here to enter data](#)

	Total		Exchange traded		Central counterparties		Over-the-counter	
	Notional amount	Fair value	Notional amount	Fair value	Notional amount	Fair value	Other bilateral	collateralised
	€	€	€	€	€	€	Notional amount	Fair value
							€	€
2024								
Derivative assets	184,522	216,131	83,743	75,376	98,438	65,387	2,341	75,368
Derivative liabilities	185,238	156,189	87,439	87,389	74,387	65,388	23,412	3,412
	<u>369,760</u>	<u>372,320</u>	<u>171,182</u>	<u>162,765</u>	<u>172,825</u>	<u>130,775</u>	<u>25,753</u>	<u>78,780</u>
2023								
Derivative assets	172,079	217,461	63,768	98,438	73,879	65,376	34,432	53,647
Derivative liabilities	262,249	195,128	76,386	64,376	98,427	65,376	87,436	65,376
	<u>434,328</u>	<u>412,589</u>	<u>140,154</u>	<u>162,814</u>	<u>172,306</u>	<u>130,752</u>	<u>121,868</u>	<u>119,023</u>

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

[Click here to enter data](#)

	Total		Exchange traded		Central counterparties		Over-the-counter	
	Notional amount	Fair value	Notional amount	Fair value	Notional amount	Fair value	Other bilateral	collateralised
	€	€	€	€	€	€	Notional amount	Fair value
							€	€
2025								
Derivative assets	184,522	216,131	83,743	75,376	98,438	65,387	2,341	75,368
Derivative liabilities	185,238	156,189	87,439	87,389	74,387	65,388	23,412	3,412
	<u>369,760</u>	<u>372,320</u>	<u>171,182</u>	<u>162,765</u>	<u>172,825</u>	<u>130,775</u>	<u>25,753</u>	<u>78,780</u>
2024								
Derivative assets	172,079	217,461	63,768	98,438	73,879	65,376	34,432	53,647
Derivative liabilities	262,249	195,128	76,386	64,376	98,427	65,376	87,436	65,376
	<u>434,328</u>	<u>412,589</u>	<u>140,154</u>	<u>162,814</u>	<u>172,306</u>	<u>130,752</u>	<u>121,868</u>	<u>119,023</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Liquidity risk

[Click here to enter data](#)

The group's definition of liquidity risk is Testtest. The company manage this by Testtest.

Maturity analysis for financial liabilities and financial assets

The following table sets out the remaining contractual maturities of the group's financial liabilities and financial assets by type.

[Click here to enter data](#)

2024	Carrying amount	Gross nominal inflow/-outflow	Less than 1 month	1-3 months
	€	€	€	€
Non-derivative assets				
Financial investments	87,487	57,385	98,537	65,387
Non-current financial assets	75,378	98,537	65,378	87,538
Other current financial assets	98,438	87,375	98,357	87,538
Cash and short-term deposits	65,376	98,357	76,387	98,537

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2024	3 months - 1 year	1-5 years	More than 5 years
	€	€	€
Non-derivative assets			
Financial investments	87,536	65,378	87,537
Non-current financial assets	98,477	65,387	75,387
Other current financial assets	65,387	98,537	65,376
Cash and short-term deposits	65,879	87,397	65,387

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

Liquidity risk

[Click here to enter data](#)

The group's definition of liquidity risk is Testtest. The company manage this by Testtest.

Maturity analysis for financial liabilities and financial assets

The following table sets out the remaining contractual maturities of the group's financial liabilities and financial assets by type.

[Click here to enter data](#)

2025	Carrying amount	Gross nominal inflow/-outflow	Less than 1 month	1-3 months
	€	€	€	€
Non-derivative assets				
Financial investments	87,487	57,385	98,537	65,387
Non-current financial assets	75,378	98,537	65,378	87,538
Other current financial assets	98,438	87,375	98,357	87,538
Cash and short-term deposits	65,376	98,357	76,387	98,537

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2025	3 months - 1 year	1-5 years	More than 5 years
	€	€	€
Non-derivative assets			
Financial investments	87,536	65,378	87,537
Non-current financial assets	98,477	65,387	75,387
Other current financial assets	65,387	98,537	65,376
Cash and short-term deposits	65,879	87,397	65,387

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

2024	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Derivative assets				
Trading:				
Outflow	75,387	87,397	65,387	87,387
Inflow	65,376	98,375	65,378	87,539
Risk management:				
Outflow	63,768	54,768	32,874	87,426
Inflow	87,539	75,368	98,375	56,387

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2024	3 months - 1 year €	1-5 years €	More than 5 years €
Derivative assets			
Trading:			
Outflow	65,387	98,378	65,378
Inflow	98,376	56,383	73,678
Risk management:			
Outflow	54,786	98,426	23,627
Inflow	87,387	98,375	75,387

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[Click here to enter data](#)

2024	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Non-derivative liabilities				
Non-current financial liabilities	73,877	75,387	98,438	65,387
Current financial liabilities	65,376	65,368	87,438	87,536

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2024	3 months - 1 year €	1-5 years €	More than 5 years €
Non-derivative liabilities			
Non-current financial liabilities	76,437	87,376	65,376
Current financial liabilities	65,376	76,387	98,375

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

2025	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Derivative assets				
Trading:				
Outflow	75,387	87,397	65,387	87,387
Inflow	65,376	98,375	65,378	87,539
Risk management:				
Outflow	63,768	54,768	32,874	87,426
Inflow	87,539	75,368	98,375	56,387

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

2025	3 months - 1 year €	1-5 years €	More than 5 years €
Derivative assets			
Trading:			
Outflow	65,387	98,378	65,378
Inflow	98,376	56,383	73,678
Risk management:			
Outflow	54,786	98,426	23,627
Inflow	87,387	98,375	75,387

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

[Click here to enter data](#)

2025	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Non-derivative liabilities				
Non-current financial liabilities	73,877	75,387	98,438	65,387
Current financial liabilities	65,376	65,368	87,438	87,536

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

2025	3 months - 1 year €	1-5 years €	More than 5 years €
Non-derivative liabilities			
Non-current financial liabilities	76,437	87,376	65,376
Current financial liabilities	65,376	76,387	98,375

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

2024	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Derivative liabilities				
Trading:				
Outflow	65,378	98,437	65,387	98,427
Inflow	65,387	98,437	23,457	75,387
Risk management:				
Outflow	75,387	98,437	65,387	98,457
Inflow	98,457	54,276	98,478	87,438

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

2024	3 months - 1 year €	1-5 years €	More than 5 years €
Derivative liabilities			
Trading:			
Outflow	65,387	78,457	98,375
Inflow	98,427	23,443	87,345
Risk management:			
Outflow	87,353	75,388	54,657
Inflow	98,537	65,376	98,437

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[Click here to enter data](#)

2023	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €	3 months - 1 year €
Non-derivative assets					
Financial investments	75,387	87,538	75,387	75,387	98,537
Non-current financial assets	74,878	75,387	76,386	98,537	65,387
Other current financial assets	98,437	65,387	98,347	65,387	87,345
Cash and short-term deposits	65,387	87,438	65,387	98,437	65,387

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

[Click here to enter data](#)

2025	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Derivative liabilities				
Trading:				
Outflow	65,378	98,437	65,387	98,427
Inflow	65,387	98,437	23,457	75,387
Risk management:				
Outflow	75,387	98,437	65,387	98,457
Inflow	98,457	54,276	98,478	87,438

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2025		3 months - 1 year €	1-5 years €	More than 5 years €
Derivative liabilities				
Trading:				
Outflow		65,387	78,457	98,375
Inflow		98,427	23,443	87,345
Risk management:				
Outflow		87,353	75,388	54,657
Inflow		98,537	65,376	98,437

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[Click here to enter data](#)

2024	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €	3 months ye
Non-derivative assets					
Financial investments	75,387	87,538	75,387	75,387	98,5
Non-current financial assets	74,878	75,387	76,386	98,537	65,3
Other current financial assets	98,437	65,387	98,347	65,387	87,3
Cash and short-term deposits	65,387	87,438	65,387	98,437	65,3

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

2023	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Derivative assets				
Trading:				
Outflow	65,376	98,375	65,387	98,437
Inflow	98,347	65,387	87,356	87,375
Risk management:				
Outflow	3,450	63,544	34,534	5,234
Inflow	35,345	5,234	3,345	35,346

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

2023		3 months - 1 year €	1-5 years €	More than 5 years €
Derivative assets				
Trading:				
Outflow		65,378	87,375	65,378
Inflow		87,357	98,324	42,678
Risk management:				
Outflow		5,234	4,523	34,534
Inflow		5,234	34,534	87,538

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2023	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €	3 months ye
Non-derivative liabilities					
Non-current financial liabilities	87,378	65,387	98,434	65,368	73,8
Current financial liabilities	65,387	75,387	98,357	65,387	87,5

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

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2024	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Derivative assets				
Trading:				
Outflow	65,376	98,375	65,387	98,437
Inflow	98,347	65,387	87,356	87,375
Risk management:				
Outflow	3,450	63,544	34,534	5,234
Inflow	35,345	5,234	3,345	35,346

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2024	3 months - 1 year €	1-5 years €	More than 5 years €
Derivative assets			
Trading:			
Outflow	65,378	87,375	65,378
Inflow	87,357	98,324	42,678
Risk management:			
Outflow	5,234	4,523	34,534
Inflow	5,234	34,534	87,538

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2024	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €	3 months ye
Non-derivative liabilities					
Non-current financial liabilities	87,378	65,387	98,434	65,368	73,8
Current financial liabilities	65,387	75,387	98,357	65,387	87,5

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ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

2023	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Derivative liabilities				
Trading:				
Outflow	87,538	65,387	98,537	63,756
Inflow	54,652	45,365	87,346	65,376
Risk management:				
Outflow	65,387	53,768	65,378	98,437
Inflow	34,534	34,536	5,234	1,523

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2023	3 months - 1 year €	1-5 years €	More than 5 years €
Derivative liabilities			
Trading:			
Outflow	87,537	93,475	34,523
Inflow	98,347	23,443	87,457
Risk management:			
Outflow	65,387	98,438	65,377
Inflow	2,345	56,464	52,345

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The amounts above have been compiled as follows;

Type of financial instrument	Basis on which amounts are compiled
Non- derivative financial liabilities	Basis on which amounts are compiled
	Testtest
Non- derivative financial assets	Basis on which amounts are compiled
	Testtest
Derivative financial liabilities	Basis on which amounts are compiled
	Testtest

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

[Click here to enter data](#)

2024	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Derivative liabilities				
Trading:				
Outflow	87,538	65,387	98,537	63,756
Inflow	54,652	45,365	87,346	65,376
Risk management:				
Outflow	65,387	53,768	65,378	98,437
Inflow	34,534	34,536	5,234	1,523

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2024	3 months - 1 year €	1-5 years €	More than 5 years €
Derivative liabilities			
Trading:			
Outflow	87,537	93,475	34,523
Inflow	98,347	23,443	87,457
Risk management:			
Outflow	65,387	98,438	65,377
Inflow	2,345	56,464	52,345

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	Testtest
Non- derivative financial assets	Basis on which amounts are compiled
	Testtest
Derivative financial liabilities	Basis on which amounts are compiled
	Testtest

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Derivative financial assets

[Basis on which amounts are compiled](#)

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Market risk

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The group's definition of market risk is Testtest. The group manage this by Testtest.

The following table sets out the allocation of assets and liabilities subject to market risk;

[Click here to enter data](#)

2024

	Carrying amount €	Market risk measure on portfolio €
Assets subject to market risk		
Financial investments	43,786	84,387
Non-current financial assets	75,387	75,387
Trade and other receivables	65,376	87,347
Other current financial assets	45,265	87,426
Derivative assets	54,278	87,436
Cash and short-term deposits	65,376	87,437
	<u>349,468</u>	<u>509,420</u>
Liabilities subject to market risk		
Long-term financial liabilities	73,876	73,847
Current financial liabilities	63,767	98,437
Derivative liabilities	54,387	98,426
	<u>192,030</u>	<u>270,710</u>

[Click here to enter data](#)

2023

Carrying amount €	Market risk measure on portfolio €
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Notes to the Financial Statements for the Financial Year Ended 30 June 2025

Derivative financial assets

[Basis on which amounts are compiled](#)

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Market risk

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2025

	Carrying amount €	Market risk measure on portfolio €
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	<u>192,030</u>	<u>270,710</u>

[Click here to enter data](#)

2024

Carrying amount €	Market risk measure on portfolio €
-------------------------	---

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

2023

	Carrying amount €	Market risk measure on portfolio €
Assets subject to market risk		
Financial investments	65,376	98,437
Non-current financial assets	65,376	87,436
Trade and other receivables	65,376	87,463
Other current financial assets	65,376	63,866
Derivative assets	98,487	65,387
Cash and short-term deposits	98,437	63,568
	<u>458,428</u>	<u>466,157</u>
Liabilities subject to market risk		
Long-term financial liabilities	63,767	87,437
Current financial liabilities	63,887	98,437
Derivative liabilities	24,443	98,237
	<u>152,097</u>	<u>284,111</u>

Exposure to interest rate risk – Non trading portfolios

The repricing profile of asset and liability categories were as follows:

[Click here to enter data](#)

31 December 2024

	Within 3 months €	Month 4 to 6 €	Month 7 to 12 €	Over 1 year €	Non-interest bearing balances €	Total €
Assets						
Cash and cash equivalents	65,367	87,346	73,877	65,387	34,368	326,345
Trade and other receivables	65,376	98,434	74,387	87,437	63,678	389,312
Other current financial assets	98,437	53,768	42,267	42,367	45,732	282,571
Derivative assets	98,464	64,376	87,476	98,234	87,234	435,784
Other non-current assets	87,234	87,364	82,348	76,347	72,348	405,641
Other non-current financial assets	72,364	87,234	87,642	73,642	64,376	385,258

ROI IFRS REG

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

2024

	Carrying amount €	Market risk measure on portfolio €
Assets subject to market risk		
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Derivative assets	98,464	64,376	87,476	98,234	87,234	435,784
Other non-current assets	87,234	87,364	82,348	76,347	72,348	405,641
Other non-current financial assets	72,364	87,234	87,642	73,642	64,376	385,258

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

31 December 2024

	Within 3 months €	Month 4 to 6 €	Month 7 to 12 €	Over 1 year €	Non-interest bearing balances €	Total €
Liabilities						
Current financial liabilities	34,627	63,768	87,346	54,376	98,347	338,464
Payables, accruals and provisions	23,266	63,768	44,268	43,767	54,376	229,445
Derivative liabilities	64,278	87,342	62,876	98,347	54,172	367,015
Deferred revenue	87,346	53,768	76,462	98,347	42,532	358,455
Other current liabilities	65,376	98,347	54,265	76,246	42,342	336,576
Long-term financial liabilities	87,234	52,536	63,276	25,321	23,423	251,790
Provisions and other non-current liabilities	63,276	63,776	72,634	82,348	64,276	346,310

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	%	%	%	%	%	Total %
Cumulative interest rate sensitivity gap	126789.00	126789.00	126789.00	126789.00	126789.00	633945.00

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31 December 2023

	Within 3 months €	Month 4 to 6 €	Month 7 to 12 €	Over 1 year €	Non-interest bearing balances €	Total €
Assets						
Cash and cash equivalents	73,878	73,456	38,477	36,478	24,378	246,667
Trade and other receivables	76,437	84,798	76,387	98,347	63,788	399,757
Other current financial assets	65,387	98,247	65,387	87,468	87,347	403,836
Derivative assets	63,768	65,376	78,768	64,376	87,436	359,724
Other non-current assets	65,376	87,472	98,234	65,376	54,273	370,731
Other non-current financial assets	65,376	23,422	98,347	31,511	62,438	281,094

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

30 June 2025

	Within 3 months €	Month 4 to 6 €	Month 7 to 12 €	Over 1 year €	Non-interest bearing balances €	Total €
Liabilities						
Current financial liabilities	34,627	63,768	87,346	54,376	98,347	338,464
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Derivative liabilities	64,278	87,342	62,876	98,347	54,172	367,015
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Long-term financial liabilities	87,234	52,536	63,276	25,321	23,423	251,790
Provisions and other non-current liabilities	63,276	63,776	72,634	82,348	64,276	346,310

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	%	%	%	%	%	Total %
Cumulative interest rate sensitivity gap	126789.00	126789.00	126789.00	126789.00	126789.00	633945.00

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30 June 2024

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Assets						
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Derivative assets	63,768	65,376	78,768	64,376	87,436	359,724
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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

31 December 2023

	Within 3 months €	Month 4 to 6 €	Month 7 to 12 €	Over 1 year €	Non-interest bearing balances €	Total €
Liabilities						
Current financial liabilities	64,287	98,347	63,687	24,234	87,347	337,902
Payables, accruals and provisions	23,423	76,278	72,364	72,436	87,323	331,824
Derivative liabilities	26,342	76,231	98,723	26,437	74,377	302,110
Deferred revenue	76,342	87,234	56,535	98,746	53,426	372,283
Other current liabilities	89,234	72,634	98,273	53,223	87,234	400,598
Long-term financial liabilities	76,347	98,234	76,324	27,647	23,442	301,994
Provisions and other non-current liabilities	74,628	764,328	87,634	23,422	23,432	973,444

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	%	%	%	%	%	Total %
Cumulative interest rate sensitivity gap	126789.00	126789.00	126789.00	126789.00	126789.00	633945.00

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Foreign exchange risk

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Sensitivity analysis

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

30 June 2024

	Within 3 months €	Month 4 to 6 €	Month 7 to 12 €	Over 1 year €	Non-interest bearing balances €	Total €
Liabilities						
Current financial liabilities	64,287	98,347	63,687	24,234	87,347	337,902
Payables, accruals and provisions	23,423	76,278	72,364	72,436	87,323	331,824
Derivative liabilities	26,342	76,231	98,723	26,437	74,377	302,110
Deferred revenue	76,342	87,234	56,535	98,746	53,426	372,283
Other current liabilities	89,234	72,634	98,273	53,223	87,234	400,598
Long-term financial liabilities	76,347	98,234	76,324	27,647	23,442	301,994
Provisions and other non-current liabilities	<u>74,628</u>	<u>764,328</u>	<u>87,634</u>	<u>23,422</u>	<u>23,432</u>	<u>973,444</u>

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	%	%	%	%	%	Total %
Cumulative interest rate sensitivity gap	<u>126789.00</u>	<u>126789.00</u>	<u>126789.00</u>	<u>126789.00</u>	<u>126789.00</u>	<u>633945.00</u>

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Foreign exchange risk

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Sensitivity analysis

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Interest rate risk

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Commodity price risk

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

Interest rate risk

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Sensitivity analysis

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Commodity price risk

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Sensitivity analysis

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Equity price risk

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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Other price risk

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

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Other price risk

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Credit spread risk

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Prepayments risk

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Sensitivity analysis

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Residual value risk

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Sensitivity analysis

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Effect of correlation risk

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

Prepayments risk

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Sensitivity analysis

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Residual value risk

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Sensitivity analysis

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Effect of correlation risk

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trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Sensitivity analysis

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Other specific risk

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Sensitivity analysis

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Capital risk management

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Capital components

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Externally imposed capital requirements

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Capital management

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Company

This note presents information about the company's exposure to financial risks and the company's management of capital.

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

Sensitivity analysis

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Other specific risk

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Sensitivity analysis

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Capital risk management

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Capital components

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Externally imposed capital requirements

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Capital management

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Credit risk

[Click here to enter data](#)

The company's definition of credit risk is FFWFWFW. The risk is mitigated by the company by FFWFWFW.

Credit quality analysis

The following tables set out information about the credit quality of financial assets measured at amortised cost and FVTOCI debt investments. Unless specifically indicated for all the financial assets, the amounts represent gross carrying amounts.

[Click here to enter data](#)

	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Total €	Total pri ye
Debt investments at amortised cost					
Grades – Low fair risk	23,450	34,534	2,345	60,329	74,3
Grades – Watch list	2,345	34,534	34,534	71,413	34,5
Grades – Substandard	34,534	34,354	5,234	74,122	34,5
Grades – Doubtful	3,434	34,534	34,534	72,502	3,4
Grades – Loss	5,633	2,345	34,534	42,512	3,4
Loss allowance	2,345	2,345	75,387	80,077	34,5
Gross carrying amount	71,741	142,646	186,568	400,955	184,8

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	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Total €
Debt investments at FVTOCI				
Grades – Low fair risk	98,475	73,878	3,453	175,806
Grades – Watch list	3,453	345,345	5,234	354,032
Grades – Substandard	34,534	34,534	345,345	414,413
Grades – Doubtful	34,534	345,345	345,345	725,224
Grades – Loss	34,534	4,523	34,534	73,591
Loss allowance	98,348	34,534	75,387	208,269
Gross carrying amount	303,878	838,159	809,298	1,951,335
Carrying amount - fair value	2,345	2,345	2,345	7,035

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

Credit risk

[Click here to enter data](#)

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Grades – Substandard	34,534	34,354	5,234	74,122	34,5
Grades – Doubtful	3,434	34,534	34,534	72,502	3,4
Grades – Loss	5,633	2,345	34,534	42,512	3,4
Loss allowance	2,345	2,345	75,387	80,077	34,5
Gross carrying amount	71,741	142,646	186,568	400,955	184,8

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[Click here to enter data](#)

	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Total €
Debt investments at FVTOCI				
Grades – Low fair risk	98,475	73,878	3,453	175,806
Grades – Watch list	3,453	345,345	5,234	354,032
Grades – Substandard	34,534	34,534	345,345	414,413
Grades – Doubtful	34,534	345,345	345,345	725,224
Grades – Loss	34,534	4,523	34,534	73,591
Loss allowance	98,348	34,534	75,387	208,269
Gross carrying amount	303,878	838,159	809,298	1,951,335
Carrying amount - fair value	2,345	2,345	2,345	7,035

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

	Total prior year €
Debt investments at FVTOCI	
Grades – Low fair risk	34,534
Grades – Watch list	45,234
Grades – Substandard	345,345
Grades – Doubtful	34,534
Grades – Loss	3,453
Loss allowance	52,345
	<hr/>
Gross carrying amount	515,445
	<hr/>
Carrying amount - fair value	97,483
	<hr/>

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[Click here to enter data](#)

	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Total €	Total pri ye
Debt investment securities					
Grades – Low fair risk	2,345	5,234	52,345	59,924	34,5
Grades – Watch list	3,452	84,387	2,345	90,184	5,3
Grades – Substandard	345,345	2,345	2,345	350,035	5,2
Grades – Doubtful	2,345	2,345	2,345	7,035	34,3
Grades – Loss	2,345	2,345	2,345	7,035	98,3
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Gross carrying amount	355,832	96,656	61,725	514,213	177,7
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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Bonds and Treasury bills

The net carrying amount of property, plant and equipment includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	12 months ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Total €	Total prior period €
Credit rating 14	2,342	34,234	34,534	71,110	98,453
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

	Total prior year €
Debt investments at FVTOCI	
Grades – Low fair risk	34,534
Grades – Watch list	45,234
Grades – Substandard	345,345
Grades – Doubtful	34,534
Grades – Loss	3,453
Loss allowance	52,345
Gross carrying amount	515,445
Carrying amount - fair value	97,483

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	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Total €	Total pri ye
Debt investment securities					
Grades – Low fair risk	2,345	5,234	52,345	59,924	34,5
Grades – Watch list	3,452	84,387	2,345	90,184	5,3
Grades – Substandard	345,345	2,345	2,345	350,035	5,2
Grades – Doubtful	2,345	2,345	2,345	7,035	34,3
Grades – Loss	2,345	2,345	2,345	7,035	98,3
Gross carrying amount	355,832	96,656	61,725	514,213	177,7

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Bonds and Treasury bills

The net carrying amount of property, plant and equipment includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	12 months ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Total €	Total prior period €
Credit rating 14	2,342	34,234	34,534	71,110	98,453

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

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	Total		Exchange traded		Central counterparties		Over-the-counter	
	Notional amount	Fair value	Notional amount	Fair value	Notional amount	Fair value	Other bilateral	collateralised
	€	€	€	€	€	€	Notional amount	Fair value
							€	€
2024								
Derivative assets	103,421	90,566	34,353	64,767	34,534	2,345	34,534	23,454
Derivative liabilities	209,908	383,332	87,667	3,453	23,452	345,345	98,789	34,534
	<u>313,329</u>	<u>473,898</u>	<u>122,020</u>	<u>68,220</u>	<u>57,986</u>	<u>347,690</u>	<u>133,323</u>	<u>57,988</u>
2023								
Derivative assets	104,647	155,646	64,768	63,765	34,534	4,534	5,345	87,347
Derivative liabilities	83,332	414,412	45,345	34,533	3,453	34,534	34,534	345,345
	<u>187,979</u>	<u>570,058</u>	<u>110,113</u>	<u>98,298</u>	<u>37,987</u>	<u>39,068</u>	<u>39,879</u>	<u>432,692</u>

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

[Click here to enter data](#)

	Total		Exchange traded		Central counterparties		Over-the-counter	
	Notional amount	Fair value	Notional amount	Fair value	Notional amount	Fair value	Other bilateral	collateralised
	€	€	€	€	€	€	Notional amount	Fair value
							€	€
2025								
Derivative assets	103,421	90,566	34,353	64,767	34,534	2,345	34,534	23,454
Derivative liabilities	209,908	383,332	87,667	3,453	23,452	345,345	98,789	34,534
	<u>313,329</u>	<u>473,898</u>	<u>122,020</u>	<u>68,220</u>	<u>57,986</u>	<u>347,690</u>	<u>133,323</u>	<u>57,988</u>
2024								
Derivative assets	104,647	155,646	64,768	63,765	34,534	4,534	5,345	87,347
Derivative liabilities	83,332	414,412	45,345	34,533	3,453	34,534	34,534	345,345
	<u>187,979</u>	<u>570,058</u>	<u>110,113</u>	<u>98,298</u>	<u>37,987</u>	<u>39,068</u>	<u>39,879</u>	<u>432,692</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Liquidity risk

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The company's definition of liquidity risk is FFWFWFW. The company manage this by FFWFWFW.

Maturity analysis for financial liabilities and financial assets

The following tables set out the remaining contractual maturities of the company's financial assets and financial liabilities by type.

[Click here to enter data](#)

2024	Carrying amount	Gross nominal inflow/-outflow	Less than 1 month	1-3 months
	€	€	€	€
Non-derivative assets				
Financial investments	564,334	34,534	3,423	3,453
Non-current financial assets	345,345	353,453	34,534	34,534
Other current financial assets	3,453	34,534	345,345	3,434
Cash and short-term deposits	34,534	345,345	34,534	34,345

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2024	3 months - 1 year	1-5 years	More than 5 years
	€	€	€
Non-derivative assets			
Financial investments	3,453	34,535	34,534
Non-current financial assets	3,534	34,534	3,453
Other current financial assets	34,534	3,453	3,453
Cash and short-term deposits	4,234	34,534	4,234

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

Liquidity risk

[Click here to enter data](#)

The company's definition of liquidity risk is FFWFWFW. The company manage this by FFWFWFW.

Maturity analysis for financial liabilities and financial assets

The following tables set out the remaining contractual maturities of the company's financial assets and financial liabilities by type.

[Click here to enter data](#)

2025	Carrying amount	Gross nominal inflow/-outflow	Less than 1 month	1-3 months
	€	€	€	€
Non-derivative assets				
Financial investments	564,334	34,534	3,423	3,453
Non-current financial assets	345,345	353,453	34,534	34,534
Other current financial assets	3,453	34,534	345,345	3,434
Cash and short-term deposits	34,534	345,345	34,534	34,345

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2025	3 months - 1 year	1-5 years	More than 5 years
	€	€	€
Non-derivative assets			
Financial investments	3,453	34,535	34,534
Non-current financial assets	3,534	34,534	3,453
Other current financial assets	34,534	3,453	3,453
Cash and short-term deposits	4,234	34,534	4,234

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

2024	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Derivative assets				
Trading:				
Outflow	98,478	23,423	23,422	23,234
Inflow	23,423	23,423	2,342	2,342
Risk management:				
Outflow	23,423	23,423	98,378	23,423
Inflow	74,768	2,342	23,423	23,234

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2024	3 months - 1 year €	1-5 years €	More than 5 years €
Derivative assets			
Trading:			
Outflow	23,423	234,234	234,234
Inflow	2,323	23,423	234,234
Risk management:			
Outflow	2,324	23,423	23,423
Inflow	34,234	23,423	98,234

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2024	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Non-derivative liabilities				
Non-current financial liabilities	5,456	52,345	4,345	45,234
Current financial liabilities	2,345	34,534	5,234	3,434

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2024	3 months - 1 year €	1-5 years €	More than 5 years €
Non-derivative liabilities			
Non-current financial liabilities	345,345	74,872	34,345
Current financial liabilities	34,523	34,345	98,427

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

2025	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Derivative assets				
Trading:				
Outflow	98,478	23,423	23,422	23,234
Inflow	23,423	23,423	2,342	2,342
Risk management:				
Outflow	23,423	23,423	98,378	23,423
Inflow	74,768	2,342	23,423	23,234

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2025		3 months - 1 year €	1-5 years €	More than 5 years €
Derivative assets				
Trading:				
Outflow		23,423	234,234	234,234
Inflow		2,323	23,423	234,234
Risk management:				
Outflow		2,324	23,423	23,423
Inflow		34,234	23,423	98,234

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2025	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Non-derivative liabilities				
Non-current financial liabilities	5,456	52,345	4,345	45,234
Current financial liabilities	2,345	34,534	5,234	3,434

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2025		3 months - 1 year €	1-5 years €	More than 5 years €
Non-derivative liabilities				
Non-current financial liabilities		345,345	74,872	34,345
Current financial liabilities		34,523	34,345	98,427

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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2024	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Derivative liabilities				
Trading:				
Outflow	2,345	45,234	5,234	53,245
Inflow	34,523	98,427	52,345	5,234
Risk management:				
Outflow	34,534	5,234	34,534	65,376
Inflow	98,478	5,234	84,982	2,345

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2024	3 months - 1 year €	1-5 years €	More than 5 years €
Derivative liabilities			
Trading:			
Outflow	23,453	52,345	2,345
Inflow	45,234	5,234	34,534
Risk management:			
Outflow	52,345	34,534	3,453
Inflow	98,347	3,452	23,454

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2023	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €	3 months - 1 year €
Non-derivative assets					
Financial investments	45,345	34,534	345,345	4,234	3,4
Non-current financial assets	2,342	2,342	23,423	232,342	23,4
Other current financial assets	2,342	2,342	2,342	234,234	23,4
Cash and short-term deposits	2,342	23,423	2,342	3,423	2,3

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

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2025	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Derivative liabilities				
Trading:				
Outflow	2,345	45,234	5,234	53,245
Inflow	34,523	98,427	52,345	5,234
Risk management:				
Outflow	34,534	5,234	34,534	65,376
Inflow	98,478	5,234	84,982	2,345

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2025	3 months - 1 year €	1-5 years €	More than 5 years €
Derivative liabilities			
Trading:			
Outflow	23,453	52,345	2,345
Inflow	45,234	5,234	34,534
Risk management:			
Outflow	52,345	34,534	3,453
Inflow	98,347	3,452	23,454

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2024	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €	3 months ye
Non-derivative assets					
Financial investments	45,345	34,534	345,345	4,234	3,4
Non-current financial assets	2,342	2,342	23,423	232,342	23,4
Other current financial assets	2,342	2,342	2,342	234,234	23,4
Cash and short-term deposits	2,342	23,423	2,342	3,423	2,3

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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2023	Carrying amount	Gross nominal inflow/-outflow	Less than 1 month	1-3 months
Derivative assets	€	€	€	€
Trading:				
Outflow	23,423	84,287	23,423	87,247
Inflow	53,245	234,234	74,876	52,345
Risk management:				
Outflow	2,345	74,287	2,345	74,878
Inflow	74,287	98,237	23,452	3,452

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2023	3 months - 1 year	1-5 years	More than 5 years
Derivative assets	€	€	€
Trading:			
Outflow	5,325	87,428	234,234
Inflow	74,287	2,345	3,452
Risk management:			
Outflow	34,523	4,523	74,827
Inflow	2,345	2,345	2,345

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2023	Carrying amount	Gross nominal inflow/-outflow	Less than 1 month	1-3 months	3 months - 1 year
Non-derivative liabilities	€	€	€	€	€
Non-current financial liabilities	4,325	2,345	3,453	5,234	5,2
Current financial liabilities	34,343	3,453	52,345	3,453	52,3

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

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2024	Carrying amount	Gross nominal inflow/-outflow	Less than 1 month	1-3 months
Derivative assets	€	€	€	€
Trading:				
Outflow	23,423	84,287	23,423	87,247
Inflow	53,245	234,234	74,876	52,345
Risk management:				
Outflow	2,345	74,287	2,345	74,878
Inflow	74,287	98,237	23,452	3,452

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2024	3 months - 1 year	1-5 years	More than 5 years
Derivative assets	€	€	€
Trading:			
Outflow	5,325	87,428	234,234
Inflow	74,287	2,345	3,452
Risk management:			
Outflow	34,523	4,523	74,827
Inflow	2,345	2,345	2,345

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2024	Carrying amount	Gross nominal inflow/-outflow	Less than 1 month	1-3 months	3 months - 1 year
Non-derivative liabilities	€	€	€	€	€
Non-current financial liabilities	4,325	2,345	3,453	5,234	5,2
Current financial liabilities	34,343	3,453	52,345	3,453	52,3

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

2023	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Derivative liabilities				
Trading:				
Outflow	75,387	2,345	34,534	23,453
Inflow	3,434	34,534	2,345	3,245
Risk management:				
Outflow	343,453	4,523	3,453	34,534
Inflow	29,847	34,534	45,324	5,324

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2023	3 months - 1 year €	1-5 years €	More than 5 years €
Derivative liabilities			
Trading:			
Outflow	34,534	32,453	4,532
Inflow	23,453	3,245	45,345
Risk management:			
Outflow	64,376	3,245	3,453
Inflow	3,453	52,345	2,345

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The amounts above have been compiled as follows;

Type of financial instrument	Basis on which amounts are compiled
Non- derivative financial liabilities	Basis on which amounts are compiled FFWFWFW
Non- derivative financial assets	Basis on which amounts are compiled FFWFWFW
Derivative financial liabilities	Basis on which amounts are compiled FFWFWFW

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

[Click here to enter data](#)

2024	Carrying amount €	Gross nominal inflow/-outflow €	Less than 1 month €	1-3 months €
Derivative liabilities				
Trading:				
Outflow	75,387	2,345	34,534	23,453
Inflow	3,434	34,534	2,345	3,245
Risk management:				
Outflow	343,453	4,523	3,453	34,534
Inflow	29,847	34,534	45,324	5,324

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2024	3 months - 1 year €	1-5 years €	More than 5 years €
Derivative liabilities			
Trading:			
Outflow	34,534	32,453	4,532
Inflow	23,453	3,245	45,345
Risk management:			
Outflow	64,376	3,245	3,453
Inflow	3,453	52,345	2,345

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The amounts above have been compiled as follows;

Type of financial instrument	Basis on which amounts are compiled
Non- derivative financial liabilities	Basis on which amounts are compiled FFWFWFW
Non- derivative financial assets	Basis on which amounts are compiled FFWFWFW
Derivative financial liabilities	Basis on which amounts are compiled FFWFWFW

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Derivative financial assets

[Basis on which amounts are compiled](#)

FFWFWFW

Market risk

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The company's definition of market risk is FFWFWFW. The company manage this by FFWFWFW.

The following table sets out the allocation of assets and liabilities subject to market risk;

[Click here to enter data](#)

2024

	Carrying amount €	Market risk measure on portfolio €
Assets subject to market risk		
Financial investments	345,345	2,342
Non-current financial assets	34,534	34,534
Trade and other receivables	34,534	3,453
Other current financial assets	3,453	3,434
Derivative assets	34,534	345,345
Cash and short-term deposits	34,534	34,534
	<u>486,934</u>	<u>423,642</u>
Liabilities subject to market risk		
Long-term financial liabilities	34,534	345,345
Current financial liabilities	3,453	3,453
Derivative liabilities	74,872	345,345
	<u>112,859</u>	<u>694,143</u>

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2023

Carrying amount €	Market risk measure on portfolio €
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Notes to the Financial Statements for the Financial Year Ended 30 June 2025

Derivative financial assets

[Basis on which amounts are compiled](#)

FFWFWFW

Market risk

[Click here to enter data](#)

The company's definition of market risk is FFWFWFW. The company manage this by FFWFWFW.

The following table sets out the allocation of assets and liabilities subject to market risk;

[Click here to enter data](#)

2025

	Carrying amount €	Market risk measure on portfolio €
Assets subject to market risk		
Financial investments	345,345	2,342
Non-current financial assets	34,534	34,534
Trade and other receivables	34,534	3,453
Other current financial assets	3,453	3,434
Derivative assets	34,534	345,345
Cash and short-term deposits	34,534	34,534
	<u>486,934</u>	<u>423,642</u>
Liabilities subject to market risk		
Long-term financial liabilities	34,534	345,345
Current financial liabilities	3,453	3,453
Derivative liabilities	74,872	345,345
	<u>112,859</u>	<u>694,143</u>

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2024

Carrying amount €	Market risk measure on portfolio €
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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

2023

	Carrying amount €	Market risk measure on portfolio €
Assets subject to market risk		
Financial investments	345,345	63,678
Non-current financial assets	345,345	4,234
Trade and other receivables	345,345	34,534
Other current financial assets	345,345	34,534
Derivative assets	345,345	34,534
Cash and short-term deposits	23,423	34,534
	<u>1,750,148</u>	<u>206,048</u>
Liabilities subject to market risk		
Long-term financial liabilities	2,340	3,453
Current financial liabilities	2,342	34,534
Derivative liabilities	3,453	34,534
	<u>8,135</u>	<u>72,521</u>

Exposure to interest rate risk – Non trading portfolios

The repricing profile of asset and liability categories were as follows:

[Click here to enter data](#)

31 December 2024

	Within 3 months €	Month 4 to 6 €	Month 7 to 12 €	Over 1 year €	Non-interest bearing balances €	Total €
Assets						
Cash and cash equivalents	2,340	34,534	34,534	3,453	2,323	77,184
Trade and other receivables	34,534	34,534	345,334	34,534	3,453	452,389
Other current financial assets	34,534	34,534	34,543	34,534	34,534	172,679
Derivative assets	4,345	34,534	34,534	34,534	34,534	142,481
Other non-current assets	23,423	34,534	34,534	34,534	34,534	161,559
Other non-current financial assets	74,367	345,345	34,534	34,234	435,345	923,825

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

2024

	Carrying amount €	Market risk measure on portfolio €
Assets subject to market risk		
Financial investments	345,345	63,678
Non-current financial assets	345,345	4,234
Trade and other receivables	345,345	34,534
Other current financial assets	345,345	34,534
Derivative assets	345,345	34,534
Cash and short-term deposits	23,423	34,534
	1,750,148	206,048
Liabilities subject to market risk		
Long-term financial liabilities	2,340	3,453
Current financial liabilities	2,342	34,534
Derivative liabilities	3,453	34,534
	8,135	72,521

Exposure to interest rate risk – Non trading portfolios

The repricing profile of asset and liability categories were as follows:

[Click here to enter data](#)

30 June 2025

	Within 3 months €	Month 4 to 6 €	Month 7 to 12 €	Over 1 year €	Non-interest bearing balances €	Total €
Assets						
Cash and cash equivalents	2,340	34,534	34,534	3,453	2,323	77,184
Trade and other receivables	34,534	34,534	345,334	34,534	3,453	452,389
Other current financial assets	34,534	34,534	34,543	34,534	34,534	172,679
Derivative assets	4,345	34,534	34,534	34,534	34,534	142,481
Other non-current assets	23,423	34,534	34,534	34,534	34,534	161,559
Other non-current financial assets	74,367	345,345	34,534	34,234	435,345	923,825

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

31 December 2024

	Within 3 months €	Month 4 to 6 €	Month 7 to 12 €	Over 1 year €	Non-interest bearing balances €	Total €
Liabilities						
Current financial liabilities	3,240	4,234	2,342	2,342	23,423	35,581
Payables, accruals and provisions	43,534	23,423	2,342	74,387	3,423	147,109
Deferred revenue	23,423	2,342	5,234	23,423	23,423	77,845
Other current liabilities	4,543	23,423	2,342	23,423	23,423	77,154
Long-term financial liabilities	2,342	2,342	24,324	2,342	23,243	54,593
Provisions and other non-current liabilities	2,342	23,423	3,423	4,234	34,234	67,656
<< double-click to launch smart-table designer >>						
	%	%	%	%	%	Total %
Cumulative interest rate sensitivity gap	2435.00	3452.00	5345.00	74287.00	98237.00	183756.00

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31 December 2023

	Within 3 months €	Month 4 to 6 €	Month 7 to 12 €	Over 1 year €	Non-interest bearing balances €	Total €
Assets						
Cash and cash equivalents	563,453	2,342	2,342	2,342	2,342	572,821
Trade and other receivables	3,453	23,423	2,342	23,423	4,563	57,204
Other current financial assets	23,423	23,423	2,342	2,342	2,342	53,872
Derivative assets	3,453	23,432	2,342	3,453	3,453	36,133
Other non-current assets	23,423	2,342	2,342	2,342	2,342	32,791
Other non-current financial assets	2,342	2,342	23,423	34,534	3,453	66,094

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

30 June 2025

	Within 3 months €	Month 4 to 6 €	Month 7 to 12 €	Over 1 year €	Non-interest bearing balances €	Total €
Liabilities						
Current financial liabilities	3,240	4,234	2,342	2,342	23,423	35,581
Payables, accruals and provisions	43,534	23,423	2,342	74,387	3,423	147,109
Deferred revenue	23,423	2,342	5,234	23,423	23,423	77,845
Other current liabilities	4,543	23,423	2,342	23,423	23,423	77,154
Long-term financial liabilities	2,342	2,342	24,324	2,342	23,243	54,593
Provisions and other non-current liabilities	2,342	23,423	3,423	4,234	34,234	67,656
<< double-click to launch smart-table designer >>						
	%	%	%	%	%	Total %
Cumulative interest rate sensitivity gap	2435.00	3452.00	5345.00	74287.00	98237.00	183756.00

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30 June 2024

	Within 3 months €	Month 4 to 6 €	Month 7 to 12 €	Over 1 year €	Non-interest bearing balances €	Total €
Assets						
Cash and cash equivalents	563,453	2,342	2,342	2,342	2,342	572,821
Trade and other receivables	3,453	23,423	2,342	23,423	4,563	57,204
Other current financial assets	23,423	23,423	2,342	2,342	2,342	53,872
Derivative assets	3,453	23,432	2,342	3,453	3,453	36,133
Other non-current assets	23,423	2,342	2,342	2,342	2,342	32,791
Other non-current financial assets	2,342	2,342	23,423	34,534	3,453	66,094

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

31 December 2023

	Within 3 months €	Month 4 to 6 €	Month 7 to 12 €	Over 1 year €	Non-interest bearing balances €	Total €
Liabilities						
Current financial liabilities	89,478	23,423	23,423	2,342	23,423	162,089
Payables, accruals and provisions	2,342	2,342	2,342	23,423	3,423	33,872
Derivative liabilities	2,342	2,342	23,423	92,843	23,423	144,373
Deferred revenue	23,423	2,342	3,423	4,234	23,423	56,845
Other current liabilities	23,423	2,342	4,234	23,423	2,342	55,764
Long-term financial liabilities	4,234	2,342	2,342	2,342	2,342	13,602
Provisions and other non-current liabilities	2,342	23,423	3,423	4,234	23,423	56,845
<< double-click to launch smart-table designer >>						
	%	%	%	%	%	Total %
Cumulative interest rate sensitivity gap	2345.00	2345.00	2345.00	2345.00	2345.00	11725.00

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Foreign exchange risk

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Sensitivity analysis

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

30 June 2024

	Within 3 months €	Month 4 to 6 €	Month 7 to 12 €	Over 1 year €	Non-interest bearing balances €	Total €
Liabilities						
Current financial liabilities	89,478	23,423	23,423	2,342	23,423	162,089
Payables, accruals and provisions	2,342	2,342	2,342	23,423	3,423	33,872
Derivative liabilities	2,342	2,342	23,423	92,843	23,423	144,373
Deferred revenue	23,423	2,342	3,423	4,234	23,423	56,845
Other current liabilities	23,423	2,342	4,234	23,423	2,342	55,764
Long-term financial liabilities	4,234	2,342	2,342	2,342	2,342	13,602
Provisions and other non-current liabilities	2,342	23,423	3,423	4,234	23,423	56,845
<< double-click to launch smart-table designer >>						
	%	%	%	%	%	Total %
Cumulative interest rate sensitivity gap	2345.00	2345.00	2345.00	2345.00	2345.00	11725.00

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Foreign exchange risk

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Interest rate risk

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Sensitivity analysis

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Commodity price risk

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Equity price risk

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

Interest rate risk

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Sensitivity analysis

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Commodity price risk

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Sensitivity analysis

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Equity price risk

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Sensitivity analysis

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Other price risk

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Sensitivity analysis

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

Sensitivity analysis

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Other price risk

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Credit spread risk

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Prepayments risk

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Sensitivity analysis

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Residual value risk

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Sensitivity analysis

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Effect of correlation risk

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

Prepayments risk

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Sensitivity analysis

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Residual value risk

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Sensitivity analysis

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Effect of correlation risk

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Sensitivity analysis

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Other specific risk

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Capital risk management

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Capital components

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Externally imposed capital requirements

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Capital management

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trading as Ireland International Financial Reporting Standards

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

Sensitivity analysis

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Other specific risk

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Capital risk management

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Capital components

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Externally imposed capital requirements

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Capital management

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

45 Debt securities issued

Group

[Click here to enter data](#)

	2024	2023
	€	€
At amortised cost	87,342	98,734
Designated as at fair value through profit or loss	64,378	87,634
Debt securities at amortised cost		
Floating rate	24,277	87,234
Fixed rate	76,324	72,634
	100,601	159,868

Debt securities issued have been designated as at fair value through profit and loss when the group holds related derivatives at fair value through profit and loss, and designation therefore eliminates or significantly reduces an accounting mismatch that would otherwise arise.

The amount of change, during the period and cumulatively, in the fair value of the financial liabilities designated as at fair value through profit and loss that is attributable to changes in the credit risk of these liabilities and recognised in other comprehensive income is set out below.

[Click here to enter data](#)

	€
Balance at 1 January 2024	87,346
Recognised in other comprehensive income during the year	62,348
Balance at 31 December 2024	149,694

None of the liabilities designated as at fair value through profit and loss was derecognised during the year ended 31 December 2024. 5234523

The change in fair value, during the period and cumulatively, that is attributable to changes in the credit risk of financial liabilities designated as at fair value through profit and loss is set out below.

[Click here to enter data](#)

	€
Balance at 1 January 2024	98,234
Change in fair value during the year	67,634
Balance at 31 December 2024	165,868

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

45 Debt securities issued

Group

[Click here to enter data](#)

	2025	2024
	€	€
At amortised cost	87,342	98,734
Designated as at fair value through profit or loss	64,378	87,634
Debt securities at amortised cost		
Floating rate	24,277	87,234
Fixed rate	76,324	72,634
	100,601	159,868

Debt securities issued have been designated as at fair value through profit and loss when the group holds related derivatives at fair value through profit and loss, and designation therefore eliminates or significantly reduces an accounting mismatch that would otherwise arise.

The amount of change, during the period and cumulatively, in the fair value of the financial liabilities designated as at fair value through profit and loss that is attributable to changes in the credit risk of these liabilities and recognised in other comprehensive income is set out below.

[Click here to enter data](#)

	€
Balance at 1 July 2024	87,346
Recognised in other comprehensive income during the year	62,348
Balance at 30 June 2025	149,694

None of the liabilities designated as at fair value through profit and loss was derecognised during the year ended 30 June 2025. 5234523

The change in fair value, during the period and cumulatively, that is attributable to changes in the credit risk of financial liabilities designated as at fair value through profit and loss is set out below.

[Click here to enter data](#)

	€
Balance at 1 July 2024	98,234
Change in fair value during the year	67,634
Balance at 30 June 2025	165,868

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The change in fair value attributable to changes in credit risk on the financial liabilities is calculated using the credit spread observed for recent issuances of similar debt, adjusted for subsequent changes in the credit spread observed on credit default swaps on the issuing group entity's senior debt.

[Click here to enter data](#)

The carrying amount of financial liabilities designated as at fair value through profit and loss as 31 December 2024 was €64,376, the same as the contractual amount due at maturity (2023 - €98,342).

The group did not have any defaults of principal or interest or other breaches with respect to its debt securities during the years ended 31 December 2024 and 31 December 2023. 4523452345

Company

[Click here to enter data](#)

	2024 €	2023 €
At amortised cost	87,482	75,387
Designated as at fair value through profit or loss	23,123	64,276
Debt securities at amortised cost		
Floating rate	98,247	87,238
Fixed rate	42,332	3,123
	140,579	90,361

Debt securities issued have been designated as at fair value through profit and loss when the company holds related derivatives at fair value through profit and loss, and designation therefore eliminates or significantly reduces an accounting mismatch that would otherwise arise.

The amount of change, during the period and cumulatively, in the fair value of the financial liabilities designated as at fair value through profit and loss that is attributable to changes in the credit risk of these liabilities and recognised in other comprehensive income is set out below.

[Click here to enter data](#)

	€
Balance at 1 January 2024	64,276
Recognised in other comprehensive income during the year	64,287
Balance at 31 December 2024	128,563

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The change in fair value, during the period and cumulatively, that is attributable to changes in the credit risk of financial liabilities designated as at fair value through profit and loss is set out below.

[Click here to enter data](#)

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

The change in fair value attributable to changes in credit risk on the financial liabilities is calculated using the credit spread observed for recent issuances of similar debt, adjusted for subsequent changes in the credit spread observed on credit default swaps on the issuing group entity's senior debt.

[Click here to enter data](#)

The carrying amount of financial liabilities designated as at fair value through profit and loss as 30 June 2025 was €64,376, the same as the contractual amount due at maturity (2024 - €98,342).

The group did not have any defaults of principal or interest or other breaches with respect to its debt securities during the years ended 30 June 2025 and 30 June 2024.4523452345

Company

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	2025 €	2024 €
At amortised cost	87,482	75,387
Designated as at fair value through profit or loss	23,123	64,276
Debt securities at amortised cost		
Floating rate	98,247	87,238
Fixed rate	42,332	3,123
	140,579	90,361

Debt securities issued have been designated as at fair value through profit and loss when the company holds related derivatives at fair value through profit and loss, and designation therefore eliminates or significantly reduces an accounting mismatch that would otherwise arise.

The amount of change, during the period and cumulatively, in the fair value of the financial liabilities designated as at fair value through profit and loss that is attributable to changes in the credit risk of these liabilities and recognised in other comprehensive income is set out below.

[Click here to enter data](#)

	€
Balance at 1 July 2024	64,276
Recognised in other comprehensive income during the year	64,287
Balance at 30 June 2025	128,563

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The change in fair value, during the period and cumulatively, that is attributable to changes in the credit risk of financial liabilities designated as at fair value through profit and loss is set out below.

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	€
Balance at 1 January 2024	3,123
Change in fair value during the year	64,376
Balance at 31 December 2024	67,499

The change in fair value attributable to changes in credit risk on the financial liabilities is calculated using the credit spread observed for recent issuances of similar debt, adjusted for subsequent changes in the credit spread observed on credit default swaps on the issuing company entity's senior debt.

[Click here to enter data](#)

The carrying amount of financial liabilities designated as at fair value through profit and loss as 31 December 2024 was €54,276, lower than the contractual amount due at maturity (2023 - €1,123).

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46 Credit loss expense

Group

The table below shows the ECL charges on financial assets for 2024 recorded in the income statement:

[Click here to enter data](#)

	Stage 1 €	Stage 2 €	Stage 3 €	Other comprehensive income €
Financial investments at amortised cost	74,297	87,263	62,348	64,278
Non-current financial assets	63,427	87,234	64,388	64,276
Trade and other receivables	98,348	23,431	73,492	92,834
Other current financial assets	23,767	87,232	89,399	64,276
Cash and short-term deposits	74,288	84,726	93,498	64,877
Total impairment loss	334,127	369,886	383,125	350,541
				Total €
Financial investments at amortised cost				288,186
Non-current financial assets				279,325
Trade and other receivables				288,105
Other current financial assets				264,674
Cash and short-term deposits				317,389
Total impairment loss				1,437,679

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

	€
Balance at 1 July 2024	3,123
Change in fair value during the year	64,376
Balance at 30 June 2025	67,499

The change in fair value attributable to changes in credit risk on the financial liabilities is calculated using the credit spread observed for recent issuances of similar debt, adjusted for subsequent changes in the credit spread observed on credit default swaps on the issuing company entity's senior debt.

[Click here to enter data](#)

The carrying amount of financial liabilities designated as at fair value through profit and loss as 30 June 2025 was €54,276, lower than the contractual amount due at maturity (2024 - €1,123).

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46 Credit loss expense

Group

The table below shows the ECL charges on financial assets for 2025 recorded in the income statement:

[Click here to enter data](#)

	Stage 1 €	Stage 2 €	Stage 3 €	Other comprehensive income €
Financial investments at amortised cost	74,297	87,263	62,348	64,278
Non-current financial assets	63,427	87,234	64,388	64,276
Trade and other receivables	98,348	23,431	73,492	92,834
Other current financial assets	23,767	87,232	89,399	64,276
Cash and short-term deposits	74,288	84,726	93,498	64,877
Total impairment loss	334,127	369,886	383,125	350,541
				Total €
Financial investments at amortised cost				288,186
Non-current financial assets				279,325
Trade and other receivables				288,105
Other current financial assets				264,674
Cash and short-term deposits				317,389
Total impairment loss				1,437,679

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The table below shows the ECL charges on financial assets for 2023 recorded in the income statement:

[Click here to enter data](#)

	Stage 1 €	Stage 2 €	Stage 3 €	Other comprehensive income €
Financial investments at amortised cost	64,283	82,376	98,234	64,687
Non-current financial assets	73,428	74,368	64,877	98,234
Trade and other receivables	74,327	98,234	23,432	24,233
Other current financial assets	87,687	34,527	98,747	23,412
Cash and short-term deposits	98,734	23,457	97,876	23,424
Total impairment loss	398,459	312,962	383,166	233,990
				Total €
Financial investments at amortised cost				309,580
Non-current financial assets				310,907
Trade and other receivables				220,226
Other current financial assets				244,373
Cash and short-term deposits				243,491
Total impairment loss				1,328,577

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	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Purchased credit impaired €
Financial investments at amortised cost				
Balance at 1 January 2024	87,345	12,342	87,287	23,423
Transfer to 12 month ECL	82,734	23,427	98,766	12,347
Transfer to lifetime ECL not credit impaired	82,734	42,347	87,234	28,934
Transfer to lifetime ECL credit impaired	23,427	82,734	42,342	98,734
Net re-measurement of loss allowance	43,287	98,734	12,343	23,423
Net receivables originated	87,648	23,445	97,863	23,423
Financial assets that have been derecognised	72,438	87,348	34,746	87,248
Write-offs	23,458	87,487	23,476	98,763
Recoveries of amounts previously written off	23,457	87,487	34,576	76,278
Changes to models/risk parameters	23,476	87,634	98,273	23,423
Foreign exchange and other movements	86,347	23,423	23,665	43,242
Balance at 31 December 2024	636,351	656,408	640,571	539,238

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

The table below shows the ECL charges on financial assets for 2024 recorded in the income statement:

[Click here to enter data](#)

	Stage 1 €	Stage 2 €	Stage 3 €	Other comprehensive income €
Financial investments at amortised cost	64,283	82,376	98,234	64,687
Non-current financial assets	73,428	74,368	64,877	98,234
Trade and other receivables	74,327	98,234	23,432	24,233
Other current financial assets	87,687	34,527	98,747	23,412
Cash and short-term deposits	98,734	23,457	97,876	23,424
Total impairment loss	398,459	312,962	383,166	233,990
				Total €
Financial investments at amortised cost				309,580
Non-current financial assets				310,907
Trade and other receivables				220,226
Other current financial assets				244,373
Cash and short-term deposits				243,491
Total impairment loss				1,328,577

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	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Purchased credit impaired €
Financial investments at amortised cost				
Balance at 1 July 2024	87,345	12,342	87,287	23,423
Transfer to 12 month ECL	82,734	23,427	98,766	12,347
Transfer to lifetime ECL not credit impaired	82,734	42,347	87,234	28,934
Transfer to lifetime ECL credit impaired	23,427	82,734	42,342	98,734
Net re-measurement of loss allowance	43,287	98,734	12,343	23,423
Net receivables originated	87,648	23,445	97,863	23,423
Financial assets that have been derecognised	72,438	87,348	34,746	87,248
Write-offs	23,458	87,487	23,476	98,763
Recoveries of amounts previously written off	23,457	87,487	34,576	76,278
Changes to models/risk parameters	23,476	87,634	98,273	23,423
Foreign exchange and other movements	86,347	23,423	23,665	43,242
Balance at 30 June 2025	636,351	656,408	640,571	539,238

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Total	Total prior year
	€	€
Financial investments at amortised cost		
Balance at 1 January 2024	210,397	12,343
Transfer to 12 month ECL	217,274	12,342
Transfer to lifetime ECL not credit impaired	241,249	87,348
Transfer to lifetime ECL credit impaired	247,237	82,374
Net re-measurement of loss allowance	177,787	34,324
Net receivables originated	232,379	24,323
Financial assets that have been derecognised	281,780	97,864
Write-offs	233,184	87,634
Recoveries of amounts previously written off	221,798	64,278
Changes to models/risk parameters	232,806	64,527
Foreign exchange and other movements	176,677	76,432
Balance at 31 December 2024	<u>2,472,568</u>	<u>643,789</u>

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

	Total	Total prior year
	€	€
Financial investments at amortised cost		
Balance at 1 July 2024	210,397	12,343
Transfer to 12 month ECL	217,274	12,342
Transfer to lifetime ECL not credit impaired	241,249	87,348
Transfer to lifetime ECL credit impaired	247,237	82,374
Net re-measurement of loss allowance	177,787	34,324
Net receivables originated	232,379	24,323
Financial assets that have been derecognised	281,780	97,864
Write-offs	233,184	87,634
Recoveries of amounts previously written off	221,798	64,278
Changes to models/risk parameters	232,806	64,527
Foreign exchange and other movements	176,677	76,432
Balance at 30 June 2025	<u>2,472,568</u>	<u>643,789</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Purchased credit impaired €
Financial investments at amortised cost				

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

	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Purchased credit impaired €
Financial investments at amortised cost				

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Total €	Total prior year €
Financial investments at amortised cost		

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	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Purchased credit impaired €
Non-current financial assets				
Balance at 1 January 2024	87,458	23,452	87,263	34,576
Transfer to 12 month ECL	27,346	82,734	87,634	64,236
Transfer to lifetime ECL not credit impaired	72,364	87,632	24,246	72,634
Transfer to lifetime ECL credit impaired	72,634	23,423	76,347	23,465
net re -measurement of loss allowance	98,274	64,328	87,424	74,287
Net receivables originated	87,234	74,238	24,234	84,778
Financial assets that have been derecognised	72,463	87,263	12,344	87,634
Write-offs	28,437	63,427	82,634	46,386
Recoveries of amounts previously written off	98,734	42,878	72,364	87,634
Changes to models/risk parameters	23,746	87,364	47,628	73,642
Foreign exchange and other movements	82,734	76,342	87,234	87,234
Balance at 31 December 2024	751,424	713,081	689,352	736,506

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

	Total €	Total prior year €
Financial investments at amortised cost		

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	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Purchased credit impaired €
Non-current financial assets				
Balance at 1 July 2024	87,458	23,452	87,263	34,576
Transfer to 12 month ECL	27,346	82,734	87,634	64,236
Transfer to lifetime ECL not credit impaired	72,364	87,632	24,246	72,634
Transfer to lifetime ECL credit impaired	72,634	23,423	76,347	23,465
net re -measurement of loss allowance	98,274	64,328	87,424	74,287
Net receivables originated	87,234	74,238	24,234	84,778
Financial assets that have been derecognised	72,463	87,263	12,344	87,634
Write-offs	28,437	63,427	82,634	46,386
Recoveries of amounts previously written off	98,734	42,878	72,364	87,634
Changes to models/risk parameters	23,746	87,364	47,628	73,642
Foreign exchange and other movements	82,734	76,342	87,234	87,234
Balance at 30 June 2025	751,424	713,081	689,352	736,506

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Total €	Total prior year €
Non-current financial assets		
Balance at 1 January 2024	232,749	87,348
Transfer to 12 month ECL	261,950	64,277
Transfer to lifetime ECL not credit impaired	256,876	98,347
Transfer to lifetime ECL credit impaired	195,869	76,234
net re -measurement of loss allowance	324,313	34,247
Net receivables originated	270,484	23,446
Financial assets that have been derecognised	259,704	87,486
Write-offs	220,884	76,432
Recoveries of amounts previously written off	301,610	98,374
Changes to models/risk parameters	232,380	87,348
Foreign exchange and other movements	333,544	87,624
Balance at 31 December 2024	2,890,363	821,163

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	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Purchased credit impaired €	To
Trade and other receivables					
Balance at 1 January 2024	89,347	98,457	87,438	98,275	373,5
Transfer to 12 month ECL	82,347	98,742	23,474	87,346	291,9
Transfer to lifetime ECL not credit impaired	82,734	87,234	24,876	82,374	277,2
Transfer to lifetime ECL credit impaired	28,374	87,234	87,236	12,347	215,1
Net re-measurement of loss allowance	87,487	23,457	87,387	23,477	221,8
New receivables originated	24,768	87,234	87,342	82,734	282,0
Financial assets that have been derecognised	23,478	23,487	98,734	23,423	169,1
Write-offs	82,734	23,476	45,327	87,435	238,9
Recoveries of amounts previously written off	87,234	72,487	23,457	87,647	270,8
Changes to models/risk parameters	83,745	34,578	74,782	23,453	216,5
Foreign exchange and other movements	28,746	82,746	87,428	32,438	231,3
Balance at 31 December 2024	700,994	719,132	727,481	640,949	2,788,5

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

	Total €	Total prior year €
Non-current financial assets		
Balance at 1 July 2024	232,749	87,348
Transfer to 12 month ECL	261,950	64,277
Transfer to lifetime ECL not credit impaired	256,876	98,347
Transfer to lifetime ECL credit impaired	195,869	76,234
net re -measurement of loss allowance	324,313	34,247
Net receivables originated	270,484	23,446
Financial assets that have been derecognised	259,704	87,486
Write-offs	220,884	76,432
Recoveries of amounts previously written off	301,610	98,374
Changes to models/risk parameters	232,380	87,348
Foreign exchange and other movements	333,544	87,624
Balance at 30 June 2025	2,890,363	821,163

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	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Purchased credit impaired €	To
Trade and other receivables					
Balance at 1 July 2024	89,347	98,457	87,438	98,275	373,5
Transfer to 12 month ECL	82,347	98,742	23,474	87,346	291,9
Transfer to lifetime ECL not credit impaired	82,734	87,234	24,876	82,374	277,2
Transfer to lifetime ECL credit impaired	28,374	87,234	87,236	12,347	215,1
Net re-measurement of loss allowance	87,487	23,457	87,387	23,477	221,8
New receivables originated	24,768	87,234	87,342	82,734	282,0
Financial assets that have been derecognised	23,478	23,487	98,734	23,423	169,1
Write-offs	82,734	23,476	45,327	87,435	238,9
Recoveries of amounts previously written off	87,234	72,487	23,457	87,647	270,8
Changes to models/risk parameters	83,745	34,578	74,782	23,453	216,5
Foreign exchange and other movements	28,746	82,746	87,428	32,438	231,3
Balance at 30 June 2025	700,994	719,132	727,481	640,949	2,788,5

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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	12 month ECL	Lifetime ECL not credit impaired	Lifetime ECL credit impaired	Purchased credit impaired
	€	€	€	€
Other current financial assets				
Balance at 1 January 2024	87,234	47,294	12,342	87,346
Transfer to 12 month ECL	27,467	72,346	71,236	12,343
Transfer to lifetime ECL not credit impaired	76,347	23,465	72,364	76,347
Transfer to lifetime ECL credit impaired	72,364	18,277	72,436	83,487
Net re-measurement of loss allowance	87,234	87,387	18,737	87,368
Net receivables originated	13,487	28,734	41,347	81,723
Financial assets that have been derecognised	81,734	18,734	12,343	98,734
Write-offs	18,347	89,374	23,487	98,734
Recoveries of amounts previously written off	138,476	87,364	98,273	34,787
Changes to models/risk parameters	87,647	23,847	87,346	38,743
Foreign exchange and other movements	18,736	83,746	63,276	12,343
Balance at 31 December 2024	709,073	580,568	573,187	711,955

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	Total	Total prior year
	€	€
Other current financial assets		
Balance at 1 January 2024	234,216	87,348
Transfer to 12 month ECL	183,392	23,423
Transfer to lifetime ECL not credit impaired	248,523	12,734
Transfer to lifetime ECL credit impaired	246,564	87,346
Net re-measurement of loss allowance	280,726	13,847
Net receivables originated	165,291	12,366
Financial assets that have been derecognised	211,545	98,137
Write-offs	229,942	87,634
Recoveries of amounts previously written off	358,900	23,457
Changes to models/risk parameters	237,583	23,476
Foreign exchange and other movements	178,101	27,346
Balance at 31 December 2024	2,574,783	497,114

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

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	12 month ECL	Lifetime ECL not credit impaired	Lifetime ECL credit impaired	Purchased credit impaired
	€	€	€	€
Other current financial assets				
Balance at 1 July 2024	87,234	47,294	12,342	87,346
Transfer to 12 month ECL	27,467	72,346	71,236	12,343
Transfer to lifetime ECL not credit impaired	76,347	23,465	72,364	76,347
Transfer to lifetime ECL credit impaired	72,364	18,277	72,436	83,487
Net re-measurement of loss allowance	87,234	87,387	18,737	87,368
Net receivables originated	13,487	28,734	41,347	81,723
Financial assets that have been derecognised	81,734	18,734	12,343	98,734
Write-offs	18,347	89,374	23,487	98,734
Recoveries of amounts previously written off	138,476	87,364	98,273	34,787
Changes to models/risk parameters	87,647	23,847	87,346	38,743
Foreign exchange and other movements	18,736	83,746	63,276	12,343
Balance at 30 June 2025	709,073	580,568	573,187	711,955

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	Total	Total prior year
	€	€
Other current financial assets		
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Transfer to lifetime ECL not credit impaired	248,523	12,734
Transfer to lifetime ECL credit impaired	246,564	87,346
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Financial assets that have been derecognised	211,545	98,137
Write-offs	229,942	87,634
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Changes to models/risk parameters	237,583	23,476
Foreign exchange and other movements	178,101	27,346
Balance at 30 June 2025	2,574,783	497,114

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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	12 month ECL	Lifetime ECL not credit impaired	Lifetime ECL credit impaired	Purchased credit impaired
	€	€	€	€
Cash and short-term deposits				
Balance at 1 January 2024	54,565	34,345	343,456	675,655
Transfer to 12 month ECL	34,534	65,454	34,534	345,345
Transfer to lifetime ECL not credit impaired	6,456	576,554	5,675	43,346
Transfer to lifetime ECL credit impaired	5,656	345,345	34,534	34,534
Net re-measurement of loss allowance	45,435	6,575	56,756	3,534
Net receivables originated	56,756	434,534	43,457	56,753
Financial assets that have been derecognised	4,345	56,756	45,345	56,756
Write-offs	345,345	4,345	567,567	34,534
Recoveries of amounts previously written off	65,643	56,756	3,434	56,756
Changes to models/risk parameters	345,345	34,345	56,756	34,534
Foreign exchange and other movements	565,673	567,567	435,345	56,756
Balance at 31 December 2024	1,529,753	2,182,576	1,626,859	1,398,503

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	Total	Total prior year
	€	€
Cash and short-term deposits		
Balance at 1 January 2024	1,108,021	456,456
Transfer to 12 month ECL	479,867	343,457
Transfer to lifetime ECL not credit impaired	632,031	657,563
Transfer to lifetime ECL credit impaired	420,069	34,345
Net re-measurement of loss allowance	112,300	34,375
Net receivables originated	591,500	34,534
Financial assets that have been derecognised	163,202	43,456
Write-offs	951,791	34,345
Recoveries of amounts previously written off	182,589	43,534
Changes to models/risk parameters	470,980	76,544
Foreign exchange and other movements	1,625,341	34,345
Balance at 31 December 2024	6,737,691	1,792,954

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

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	12 month ECL	Lifetime ECL not credit impaired	Lifetime ECL credit impaired	Purchased credit impaired
	€	€	€	€
Cash and short-term deposits				
Balance at 1 July 2024	54,565	34,345	343,456	675,655
Transfer to 12 month ECL	34,534	65,454	34,534	345,345
Transfer to lifetime ECL not credit impaired	6,456	576,554	5,675	43,346
Transfer to lifetime ECL credit impaired	5,656	345,345	34,534	34,534
Net re-measurement of loss allowance	45,435	6,575	56,756	3,534
Net receivables originated	56,756	434,534	43,457	56,753
Financial assets that have been derecognised	4,345	56,756	45,345	56,756
Write-offs	345,345	4,345	567,567	34,534
Recoveries of amounts previously written off	65,643	56,756	3,434	56,756
Changes to models/risk parameters	345,345	34,345	56,756	34,534
Foreign exchange and other movements	565,673	567,567	435,345	56,756
Balance at 30 June 2025	1,529,753	2,182,576	1,626,859	1,398,503

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	Total	Total prior year
	€	€
Cash and short-term deposits		
Balance at 1 July 2024	1,108,021	456,456
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Write-offs	951,791	34,345
Recoveries of amounts previously written off	182,589	43,534
Changes to models/risk parameters	470,980	76,544
Foreign exchange and other movements	1,625,341	34,345
Balance at 30 June 2025	6,737,691	1,792,954

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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Company

The table below shows the ECL charges on financial assets for 2024 recorded in the income statement:

[Click here to enter data](#)

	Stage 1 €	Stage 2 €	Stage 3 €	Other comprehensive income €
Financial investments at amortised cost	3,452	2,342	34,234	2,342
Non-current financial assets	34,523	3,423	2,342	2,323
Trade and other receivables	23,423	2,342	4,234	2,342
Other current financial assets	23,423	4,234	3,423	3,423
Cash and short-term deposits	52,345	23,423	2,342	4,234
Total impairment loss	137,166	35,764	46,575	14,664
				Total €
Financial investments at amortised cost				42,370
Non-current financial assets				42,611
Trade and other receivables				32,341
Other current financial assets				34,503
Cash and short-term deposits				82,344
Total impairment loss				234,169

The table below shows the ECL charges on financial assets for 2023 recorded in the income statement:

[Click here to enter data](#)

	Stage 1 €	Stage 2 €	Stage 3 €	Other comprehensive income €
Financial investments at amortised cost	2,342	4,234	212,342	65,376
Non-current financial assets	23,423	3,423	23,423	23,423
Trade and other receivables	3,423	2,342	23,423	4,234
Other current financial assets	2,342	64,376	2,323	3,423
Cash and short-term deposits	74,387	1,223	2,323	2,342
Total impairment loss	105,917	75,598	263,834	98,798

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

Testtesr

Company

The table below shows the ECL charges on financial assets for 2025 recorded in the income statement:

[Click here to enter data](#)

	Stage 1 €	Stage 2 €	Stage 3 €	Other comprehensive income €
Financial investments at amortised cost	3,452	2,342	34,234	2,342
Non-current financial assets	34,523	3,423	2,342	2,323
Trade and other receivables	23,423	2,342	4,234	2,342
Other current financial assets	23,423	4,234	3,423	3,423
Cash and short-term deposits	52,345	23,423	2,342	4,234
Total impairment loss	137,166	35,764	46,575	14,664
				Total €
Financial investments at amortised cost				42,370
Non-current financial assets				42,611
Trade and other receivables				32,341
Other current financial assets				34,503
Cash and short-term deposits				82,344
Total impairment loss				234,169

The table below shows the ECL charges on financial assets for 2024 recorded in the income statement:

[Click here to enter data](#)

	Stage 1 €	Stage 2 €	Stage 3 €	Other comprehensive income €
Financial investments at amortised cost	2,342	4,234	212,342	65,376
Non-current financial assets	23,423	3,423	23,423	23,423
Trade and other receivables	3,423	2,342	23,423	4,234
Other current financial assets	2,342	64,376	2,323	3,423
Cash and short-term deposits	74,387	1,223	2,323	2,342
Total impairment loss	105,917	75,598	263,834	98,798

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Total €
Financial investments at amortised cost	284,294
Non-current financial assets	73,692
Trade and other receivables	33,422
Other current financial assets	72,464
Cash and short-term deposits	80,275
Total impairment loss	544,147
Click here to enter data	

	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Purchased credit impaired €
Financial investments at amortised cost				
Balance at 1 January 2024	23,423	23,423	2,342	4,234
Transfer to 12 month ECL	2,342	4,234	3,423	23,423
Transfer to lifetime ECL not credit impaired	23,423	2,342	23,423	2,342
Transfer to lifetime ECL credit impaired	3,423	23,423	23,423	2,342
Net re-measurement of loss allowance	23,423	2,342	23,423	23,423
Net receivables originated	23,423	23,423	2,342	23,423
Financial assets that have been derecognised	4,234	23,423	2,342	23,423
Write-offs	23,423	23,423	2,342	2,342
Recoveries of amounts previously written off	23,423	4,234	2,342	54,564
Changes to models/risk parameters	23,423	3,423	2,342	567,567
Foreign exchange and other movements	23,423	2,342	2,342	3,423
Balance at 31 December 2024	197,383	136,032	90,086	730,506

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

	Total €
Financial investments at amortised cost	284,294
Non-current financial assets	73,692
Trade and other receivables	33,422
Other current financial assets	72,464
Cash and short-term deposits	80,275
Total impairment loss	544,147
Click here to enter data	

	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Purchased credit impaired €
Financial investments at amortised cost				
Balance at 1 July 2024	23,423	23,423	2,342	4,234
Transfer to 12 month ECL	2,342	4,234	3,423	23,423
Transfer to lifetime ECL not credit impaired	23,423	2,342	23,423	2,342
Transfer to lifetime ECL credit impaired	3,423	23,423	23,423	2,342
Net re-measurement of loss allowance	23,423	2,342	23,423	23,423
Net receivables originated	23,423	23,423	2,342	23,423
Financial assets that have been derecognised	4,234	23,423	2,342	23,423
Write-offs	23,423	23,423	2,342	2,342
Recoveries of amounts previously written off	23,423	4,234	2,342	54,564
Changes to models/risk parameters	23,423	3,423	2,342	567,567
Foreign exchange and other movements	23,423	2,342	2,342	3,423
Balance at 30 June 2025	197,383	136,032	90,086	730,506

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Total €	Total prior year €
Financial investments at amortised cost		
Balance at 1 January 2024	53,422	83,878
Transfer to 12 month ECL	33,422	453,454
Transfer to lifetime ECL not credit impaired	51,530	56,756
Transfer to lifetime ECL credit impaired	52,611	4,345
Net re-measurement of loss allowance	72,611	6,575
Net receivables originated	72,611	3,453
Financial assets that have been derecognised	53,422	6,575
Write-offs	51,530	8,674
Recoveries of amounts previously written off	84,563	34,534
Changes to models/risk parameters	596,755	345,345
Foreign exchange and other movements	31,530	456,456
Balance at 31 December 2024	1,154,007	1,460,045

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	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Purchased credit impaired €	Total
Non-current financial assets					
Balance at 1 January 2024	75,387	87,348	3,412	4,123	170,2
Transfer to 12 month ECL	1,234	234,234	34,123	23,423	293,0
Transfer to lifetime ECL not credit impaired	45,633	2,342	4,123	2,134	54,2
Transfer to lifetime ECL credit impaired	23,423	2,342	23,423	23,423	72,6
Net re-measurement of loss allowance	45,345	1,234	3,453	2,342	52,3
Net receivables originated	1,234	23,423	62,762	23,423	110,8
Financial assets that have been derecognised	23,232	3,412	1,234	1,234	29,1
Write-offs	3,453	23,423	23,423	1,234	51,5
Recoveries of amounts previously written off	2,342	4,123	4,123	23,423	34,0
Changes to models/risk parameters	23,423	23,423	23,423	3,412	73,6
Foreign exchange and other movements	41,234	1,234	64,276	3,412	110,1
Balance at 31 December 2024	285,940	406,538	247,775	111,583	1,051,8

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

	Total €	Total prior year €
Financial investments at amortised cost		
Balance at 1 July 2024	53,422	83,878
Transfer to 12 month ECL	33,422	453,454
Transfer to lifetime ECL not credit impaired	51,530	56,756
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Net re-measurement of loss allowance	72,611	6,575
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Financial assets that have been derecognised	53,422	6,575
Write-offs	51,530	8,674
Recoveries of amounts previously written off	84,563	34,534
Changes to models/risk parameters	596,755	345,345
Foreign exchange and other movements	31,530	456,456
Balance at 30 June 2025	1,154,007	1,460,045

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	12 month ECL €	Lifetime ECL not credit impaired €	Lifetime ECL credit impaired €	Purchased credit impaired €	Total
Non-current financial assets					
Balance at 1 July 2024	75,387	87,348	3,412	4,123	170,2
Transfer to 12 month ECL	1,234	234,234	34,123	23,423	293,0
Transfer to lifetime ECL not credit impaired	45,633	2,342	4,123	2,134	54,2
Transfer to lifetime ECL credit impaired	23,423	2,342	23,423	23,423	72,6
Net re-measurement of loss allowance	45,345	1,234	3,453	2,342	52,3
Net receivables originated	1,234	23,423	62,762	23,423	110,8
Financial assets that have been derecognised	23,232	3,412	1,234	1,234	29,1
Write-offs	3,453	23,423	23,423	1,234	51,5
Recoveries of amounts previously written off	2,342	4,123	4,123	23,423	34,0
Changes to models/risk parameters	23,423	23,423	23,423	3,412	73,6
Foreign exchange and other movements	41,234	1,234	64,276	3,412	110,1
Balance at 30 June 2025	285,940	406,538	247,775	111,583	1,051,8

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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	12 month ECL	Lifetime ECL not credit impaired	Lifetime ECL credit impaired	Purchased credit impaired
	€	€	€	€
Trade and other receivables				
Balance at 1 January 2024	34,523	45,234	5,234	2,354
Transfer to 12 month ECL	45,345	34,234	5,234	23,423
Transfer to lifetime ECL not credit impaired	23,452	5,234	52,345	3,245
Transfer to lifetime ECL credit impaired	23,423	234,234	23,423	3,245
Net re-measurement of loss allowance	3,245	2,345	5,324	23,423
New receivables originated	3,245	3,245	23,423	2,342
Financial assets that have been derecognised	3,245	234,234	4,532	3,453
Write-offs	23,423	23,423	23,423	5,324
Recoveries of amounts previously written off	5,234	23,432	234,234	234,234
Changes to models/risk parameters	23,423	23,423	2,345	53,245
Foreign exchange and other movements	45,234	5,234	2,345	345,345
Balance at 31 December 2024	233,792	634,272	381,862	699,633

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	Total	Total prior year
	€	€
Trade and other receivables		
Balance at 1 January 2024	87,345	23,453
Transfer to 12 month ECL	108,236	4,532
Transfer to lifetime ECL not credit impaired	84,276	45,234
Transfer to lifetime ECL credit impaired	284,325	5,324
Net re-measurement of loss allowance	34,337	52,345
New receivables originated	32,255	23,423
Financial assets that have been derecognised	245,464	5,234
Write-offs	75,593	345,345
Recoveries of amounts previously written off	497,134	32,423
Changes to models/risk parameters	102,436	34,534
Foreign exchange and other movements	398,158	75,387
Balance at 31 December 2024	1,949,559	647,234

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

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	12 month ECL	Lifetime ECL not credit impaired	Lifetime ECL credit impaired	Purchased credit impaired
	€	€	€	€
Trade and other receivables				
Balance at 1 July 2024	34,523	45,234	5,234	2,354
Transfer to 12 month ECL	45,345	34,234	5,234	23,423
Transfer to lifetime ECL not credit impaired	23,452	5,234	52,345	3,245
Transfer to lifetime ECL credit impaired	23,423	234,234	23,423	3,245
Net re-measurement of loss allowance	3,245	2,345	5,324	23,423
New receivables originated	3,245	3,245	23,423	2,342
Financial assets that have been derecognised	3,245	234,234	4,532	3,453
Write-offs	23,423	23,423	23,423	5,324
Recoveries of amounts previously written off	5,234	23,432	234,234	234,234
Changes to models/risk parameters	23,423	23,423	2,345	53,245
Foreign exchange and other movements	45,234	5,234	2,345	345,345
Balance at 30 June 2025	233,792	634,272	381,862	699,633

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	Total	Total prior year
	€	€
Trade and other receivables		
Balance at 1 July 2024	87,345	23,453
Transfer to 12 month ECL	108,236	4,532
Transfer to lifetime ECL not credit impaired	84,276	45,234
Transfer to lifetime ECL credit impaired	284,325	5,324
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Foreign exchange and other movements	398,158	75,387
Balance at 30 June 2025	1,949,559	647,234

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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	12 month ECL	Lifetime ECL not credit impaired	Lifetime ECL credit impaired	Purchased credit impaired
	€	€	€	€
Other current financial assets				
Balance at 1 January 2024	23,412	1,234	1,234	4,231
Transfer to 12 month ECL	3,412	1,234	32,423	2,342
Transfer to lifetime ECL not credit impaired	3,412	23,423	4,123	23,423
Transfer to lifetime ECL credit impaired	23,423	32,423	4,213	23,423
Net re-measurement of loss allowance	345,345	34,213	4,213	1,235
Net receivables originated	1,234	3,421	2,342	1,234
Financial assets that have been derecognised	34,234	2,324	23,423	2,342
Write-offs	34,534	4,123	1,234	23,423
Recoveries of amounts previously written off	3,412	4,123	2,342	4,236
Changes to models/risk parameters	23,423	4,123	2,342	4,123
Foreign exchange and other movements	23,412	34,123	4,213	4,213
Balance at 31 December 2024	519,253	144,764	82,102	94,225

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	Total	Total prior year
	€	€
Other current financial assets		
Balance at 1 January 2024	30,111	1,234
Transfer to 12 month ECL	39,411	2,134
Transfer to lifetime ECL not credit impaired	54,381	2,134
Transfer to lifetime ECL credit impaired	83,482	2,134
Net re-measurement of loss allowance	385,006	1,234
Net receivables originated	8,231	32,423
Financial assets that have been derecognised	62,323	23,423
Write-offs	63,314	23,423
Recoveries of amounts previously written off	14,113	23,423
Changes to models/risk parameters	34,011	2,134
Foreign exchange and other movements	65,961	2,134
Balance at 31 December 2024	840,344	115,830

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

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	12 month ECL	Lifetime ECL not credit impaired	Lifetime ECL credit impaired	Purchased credit impaired
	€	€	€	€
Other current financial assets				
Balance at 1 July 2024	23,412	1,234	1,234	4,231
Transfer to 12 month ECL	3,412	1,234	32,423	2,342
Transfer to lifetime ECL not credit impaired	3,412	23,423	4,123	23,423
Transfer to lifetime ECL credit impaired	23,423	32,423	4,213	23,423
Net re-measurement of loss allowance	345,345	34,213	4,213	1,235
Net receivables originated	1,234	3,421	2,342	1,234
Financial assets that have been derecognised	34,234	2,324	23,423	2,342
Write-offs	34,534	4,123	1,234	23,423
Recoveries of amounts previously written off	3,412	4,123	2,342	4,236
Changes to models/risk parameters	23,423	4,123	2,342	4,123
Foreign exchange and other movements	23,412	34,123	4,213	4,213
Balance at 30 June 2025	519,253	144,764	82,102	94,225

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	Total	Total prior year
	€	€
Other current financial assets		
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Changes to models/risk parameters	34,011	2,134
Foreign exchange and other movements	65,961	2,134
Balance at 30 June 2025	840,344	115,830

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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	12 month ECL	Lifetime ECL not credit impaired	Lifetime ECL credit impaired	Purchased credit impaired
	€	€	€	€
Cash and short-term deposits				
Balance at 1 January 2024	87,487	64,762	2,345	45,345
Transfer to 12 month ECL	52,345	84,329	2,345	2,342
Transfer to lifetime ECL not credit impaired	23,423	23,423	3,245	23,423
Transfer to lifetime ECL credit impaired	23,423	5,234	2,345	23,423
Net re-measurement of loss allowance	23,423	2,234	2,345	23,423
Net receivables originated	32,423	2,345	23,423	2,342
Financial assets that have been derecognised	6,523	23,423	23,423	23,423
Write-offs	234,234	23,423	2,342	23,423
Recoveries of amounts previously written off	34,234	23,423	2,345	2,342
Changes to models/risk parameters	2,342	3,423	23,423	5,234
Foreign exchange and other movements	52,345	64,828	5,234	5,234
Balance at 31 December 2024	572,202	320,847	92,815	179,954

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	Total	Total prior year
	€	€
Cash and short-term deposits		
Balance at 1 January 2024	199,939	2,345
Transfer to 12 month ECL	141,361	2,345
Transfer to lifetime ECL not credit impaired	73,514	2,345
Transfer to lifetime ECL credit impaired	54,425	3,245
Net re-measurement of loss allowance	51,425	2,345
Net receivables originated	60,533	2,345
Financial assets that have been derecognised	76,792	23,423
Write-offs	283,422	5,234
Recoveries of amounts previously written off	62,344	23,423
Changes to models/risk parameters	34,422	3,423
Foreign exchange and other movements	127,641	98,348
Balance at 31 December 2024	1,165,818	168,821

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

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	12 month ECL	Lifetime ECL not credit impaired	Lifetime ECL credit impaired	Purchased credit impaired
	€	€	€	€
Cash and short-term deposits				
Balance at 1 July 2024	87,487	64,762	2,345	45,345
Transfer to 12 month ECL	52,345	84,329	2,345	2,342
Transfer to lifetime ECL not credit impaired	23,423	23,423	3,245	23,423
Transfer to lifetime ECL credit impaired	23,423	5,234	2,345	23,423
Net re-measurement of loss allowance	23,423	2,234	2,345	23,423
Net receivables originated	32,423	2,345	23,423	2,342
Financial assets that have been derecognised	6,523	23,423	23,423	23,423
Write-offs	234,234	23,423	2,342	23,423
Recoveries of amounts previously written off	34,234	23,423	2,345	2,342
Changes to models/risk parameters	2,342	3,423	23,423	5,234
Foreign exchange and other movements	52,345	64,828	5,234	5,234
Balance at 30 June 2025	572,202	320,847	92,815	179,954

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	Total	Total prior year
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Foreign exchange and other movements	127,641	98,348
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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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47 Derivatives held for risk management and hedge accounting

Group

Derivatives held for risk management

The following table provides a reconciliation by risk category of components of equity and analysis of other comprehensive income items (net of tax) resulting from hedge accounting.

[Click here to enter data](#)

	2024		2023	
	Assets	Liabilities	Assets	Liabilities
	€	€	€	€
Non-current				
Equity price risk	98,237	23,478	23,847	98,734
Residual value risk	63,278	87,347	23,423	87,234
Current				
Other price risk	72,364	23,424	87,234	23,424

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

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47 Derivatives held for risk management and hedge accounting

Group

Derivatives held for risk management

The following table provides a reconciliation by risk category of components of equity and analysis of other comprehensive income items (net of tax) resulting from hedge accounting.

[Click here to enter data](#)

	2025		2024	
	Assets	Liabilities	Assets	Liabilities
	€	€	€	€
Non-current				
Equity price risk	98,237	23,478	23,847	98,734
Residual value risk	63,278	87,347	23,423	87,234
Current				
Other price risk	72,364	23,424	87,234	23,424

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Hedge accounting

Fair value hedges

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The company uses interest rate swaps to hedge its exposure to changes in the fair value of fixed rate euros notes issued and fixed rate loans and advances in respect of a benchmark interest rates. Interest rate swaps are matched to specific issuances of fixed rate notes or loans.

The company hedges interest rate risk only to the extent to benchmark interest rates. The benchmark rate is a component of interest rate risk that is observable in the relevant environments. Hedge accounting is applied where economic hedge relationships meet the hedge accounting criteria.

By using derivative financial instruments to hedge exposures to changes in interest rates, the company also exposes itself to credit risk of the derivatives counterparty, which is not offset by the hedge items. The company minimises counterparty credit risk in derivative instruments by entering into transactions with high quality counterparties whose credit rating is higher than A, requiring the counterparties to post collateral and clearing through clearing counterparties.

When fair value hedge accounting is applied by the company, the company assesses whether the derivative designated in each hedging relationship is expected to be and has been highly effective in offsetting changes in fair value of the hedged item using a regression analysis. The assessment is based on an evaluation of the quantitative measures of the regression results.

Under the company policy, in order to conclude that a hedge relationship is effective, all of the following criteria should be met.

- The regression co-efficient (R squared), which measures the correlation between the variables in the regression, is at least XX.
- The slope of the regression line is with a XX-XX range.
- The confidence level of the slope is at least XX%.

In these hedge relationships, the main sources of ineffectiveness are;

- The effect of the counterparty and the company's own credit risk.

There were no other sources of ineffectiveness in these hedge relationships.

Fair value gains on derivative held in qualifying fair value hedging relationships and the hedging gain or loss on the hedged items are included in net interest income.

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

Hedge accounting

Fair value hedges

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The group uses interest rate swaps to hedge its exposure to changes in the fair value of fixed rate euros notes issued and fixed rate loans and advances in respect of a benchmark interest rates. Interest rate swaps are matched to specific issuances of fixed rate notes or loans.

The group hedges interest rate risk only to the extent to benchmark interest rates. The benchmark rate is a component of interest rate risk that is observable in the relevant environments. Hedge accounting is applied where economic hedge relationships meet the hedge accounting criteria.

By using derivative financial instruments to hedge exposures to changes in interest rates, the group also exposes itself to credit risk of the derivatives counterparty, which is not offset by the hedge items. The group minimises counterparty credit risk in derivative instruments by entering into transactions with high quality counterparties whose credit rating is higher than A, requiring the counterparties to post collateral and clearing through clearing counterparties.

When fair value hedge accounting is applied by the group, the group assesses whether the derivative designated in each hedging relationship is expected to be and has been highly effective in offsetting changes in fair value of the hedged item using a regression analysis. The assessment is based on an evaluation of the quantitative measures of the regression results.

Under the group policy, in order to conclude that a hedge relationship is effective, all of the following criteria should be met.

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In these hedge relationships, the main sources of ineffectiveness are;

- The effect of the counterparty and the group's own credit risk.

There were no other sources of ineffectiveness in these hedge relationships.

Fair value gains on derivative held in qualifying fair value hedging relationships and the hedging gain or loss on the hedged items are included in net interest income.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

At 31 December 2024, the group held the following hedging instruments in fair value hedges.

[Click here to enter data](#)

Hedging instrument	Less than 1 month €	1 to 3 months €	3 months to 1 year €	1 to 5 years €	More than 5 years €
<i>Commodity price risk</i>					
Futures contract	234,234	23,234	234,234	234,234	234,234
<i>Market Risk</i>					
Hedge	1,236,780	1,236,780	1,236,780	1,236,780	1,236,780

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

At 30 June 2025, the group held the following hedging instruments in fair value hedges.

[Click here to enter data](#)

Hedging instrument	Less than 1 month €	1 to 3 months €	3 months to 1 year €	1 to 5 years €	More than 5 years €
<i>Commodity price risk</i>					
Futures contract	234,234	23,234	234,234	234,234	234,234
<i>Market Risk</i>					
Hedge	1,236,780	1,236,780	1,236,780	1,236,780	1,236,780

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2024 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024 €	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Nominal amount impacted by interest rate benchmark reform €
<i>Commodity price risk</i>								
Futures contract	233,455	23,423	32,436	1236780	23,236	23,423	1236780	234,234
<i>Market Risk</i>								
Hedge	1,236,780	1,236,780	1,236,780	1236780	1,236,780	1,236,780	1236780	1,236,780

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

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2025 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025 €	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Nominal amount impacted by interest rate benchmark reform €
<i>Commodity price risk</i>								
Futures contract	233,455	23,423	32,436	1236780	23,236	23,423	1236780	234,234
<i>Market Risk</i>								
Hedge	1,236,780	1,236,780	1,236,780	1236780	1,236,780	1,236,780	1236780	1,236,780

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2023 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024 €	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness
<i>Commodity price risk</i>							
Futures contract	23,426	234,234	34,234	1236780	324,234	345,345	1236780
<i>Market Risk</i>							
Hedge	1,236,780	1,236,780	1,236,780	1236780	1,236,780	1,236,780	1236780

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

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2024 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025 €	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness
<i>Commodity price risk</i>							
Futures contract	23,426	234,234	34,234	1236780	324,234	345,345	1236780
<i>Market Risk</i>							
Hedge	1,236,780	1,236,780	1,236,780	1236780	1,236,780	1,236,780	1236780

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The amount relating to items designated as hedge items in 2024 were as follows;

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	Carrying amount		Accumulated amount of fair value adjustments on the hedge item included in the carrying amount of the hedge item		Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024	Accumulated amount of fair value hedge adjustments remaining in the statement of financial position for hedged items that have ceased to be adjusted for hedging gains or losses
	Assets €	Liabilities €	Assets €	Liabilities €			
Market Risk testtest	543,345	23,423	45,454	23,425	Testetst	23,423	32,344

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

The amount relating to items designated as hedge items in 2025 were as follows;

[Click here to enter data](#)

	Carrying amount		Accumulated amount of fair value adjustments on the hedge item included in the carrying amount of the hedge item		Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025	Accumulated amount of fair value hedge adjustments remaining in the statement of financial position for hedged items that have ceased to be adjusted for hedging gains or losses
	Assets €	Liabilities €	Assets €	Liabilities €			
Market Risk testtest	543,345	23,423	45,454	23,425	Testetst	23,423	32,344

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The amount relating to items designated as hedge items in 2023 were as follows;

[Click here to enter data](#)

	Carrying amount		Accumulated amount of fair value adjustments on the hedge item included in the carrying amount of the hedge item		Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024	Accumulated amount of fair value hedge adjustments remaining in the statement of financial position for hedged items that have ceased to be adjusted for hedging gains or losses
	Assets €	Liabilities €	Assets €	Liabilities €			
Market Risk testtest	23,234	24,236	23,423	5,565	Testetst	23,423	45,346

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

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

The amount relating to items designated as hedge items in 2024 were as follows;

[Click here to enter data](#)

	Carrying amount		Accumulated amount of fair value adjustments on the hedge item included in the carrying amount of the hedge item		Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025	Accumulated amount of fair value hedge adjustments remaining in the statement of financial position for hedged items that have ceased to be adjusted for hedging gains or losses
	Assets €	Liabilities €	Assets €	Liabilities €			
Market Risk testtest	23,234	24,236	23,423	5,565	Testetst	23,423	45,346

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Included within interest income or expense are fair value gains of €324,234 on derivatives held in qualifying fair value hedging relationships.

Also included within interest income or expense is €234,234 which represents the net increase in the fair value of the hedged item attributable to the hedged risk.

[Click here to enter data](#)

Testtest

Testtest

Testtest

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

Included within interest income or expense are fair value gains of €324,234 on derivatives held in qualifying fair value hedging relationships.

Also included within interest income or expense is €234,234 which represents the net increase in the fair value of the hedged item attributable to the hedged risk.

[Click here to enter data](#)

Testtest

Testtest

Testtest

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Below are details of the hedging instruments and hedged items impacted by the IFRS 9/IAS 39 amendments due to interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount €	Hedged item
Testtest	1236780 27 August 2021	34,234	Testtest

Cash flow hedges

[Click here to enter data](#)

The company uses interest rate and cross currency swaps to hedge the interest rate risks in respect of the benchmark interest rate (main LIBOR and Euribor) and foreign currency risks (mainly US dollar and sterling) from its issuance of floating rate notes denominated in foreign currencies. The company's policy of hedging interest rate risk and currency risk in respect of the benchmark interest rate and currency exposure are as explained above for fair value hedges.

The company's approach to managing market risk, including interest rate risk and foreign currency risk, is discussed in risk management note to these financial statements.. The company determines the amount of the exposure to which it applies hedge accounting by assessing the potential impact of changes in interest rates and foreign currency exchange traded of the future cash flow from its issuance of floating rate notes denominated in foreign currencies. Assessment for the interest rate risk and currency exposure risk is performed using analytical techniques to estimate the maximum exposure to the company.

As noted above for fair value hedges, by using derivative financial instruments to hedge exposure to changes in interest rates and foreign currency exchange rates, the company exposes itself to credit risk of the counterparties to the derivatives, which is not offset by the hedged items. This exposure is managed similarly to that for fair value hedges.

The company assess whether the derivative designed in each hedging relationship is expected to be and has been highly effective in offsetting changes in cash flows of the hedged item (prospectively and retrospectively) using a regression analysis.

Under the company policy, in order to conclude that the hedging relationship is effective, all of the following criteria should be met.

- The regression co-efficient (R squared), which measures the correlation between the variables in the regression, is at least XX.
- The slope of the aggression line in within a XX-XX range.
- The confidence level of the slope is at least XX%

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

Below are details of the hedging instruments and hedged items impacted by the IFRS 9/IAS 39 amendments due to interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount €	Hedged item
Testtest	1236780 27 August 2021	34,234	Testtest

Cash flow hedges

[Click here to enter data](#)

The group uses interest rate and cross currency swaps to hedge the interest rate risks in respect of the benchmark interest rate (main LIBOR and Euribor) and foreign currency risks (mainly US dollar and sterling) from its issuance of floating rate notes denominated in foreign currencies. The group's policy of hedging interest rate risk and currency risk in respect of the benchmark interest rate and currency exposure are as explained above for fair value hedges.

The group's approach to managing market risk, including interest rate risk and foreign currency risk, is discussed in risk management note to these financial statements.. The group determines the amount of the exposure to which it applies hedge accounting by assessing the potential impact of changes in interest rates and foreign currency exchange traded of the future cash flow from its issuance of floating rate notes denominated in foreign currencies. Assessment for the interest rate risk and currency exposure risk is performed using analytical techniques to estimate the maximum exposure to the group.

As noted above for fair value hedges, by using derivative financial instruments to hedge exposure to changes in interest rates and foreign currency exchange rates, the group exposes itself to credit risk of the counterparties to the derivatives, which is not offset by the hedged items. This exposure is managed similarly to that for fair value hedges.

The group assess whether the derivative designed in each hedging relationship is expected to be and has been highly effective in offsetting changes in cash flows of the hedged item (prospectively and retrospectively) using a regression analysis.

Under the group policy, in order to conclude that the hedging relationship is effective, all of the following criteria should be met.

- The regression co-efficient (R squared), which measures the correlation between the variables in the regression, is at least XX.
- The slope of the aggression line in within a XX-XX range.
- The confidence level of the slope is at least XX%

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

In these hedge relationships, the main sources of ineffectiveness are;

- The effect of the counterparty and the company's own credit risk on the fair value of the swap both interest rate risk and currency risk, which is not reflected in the fair value of the hedged item attributable to the change in interest rate and foreign currency; and
- Difference in maturities of the swap and the notes.

There were no other sourced in ineffectiveness in these hedge relationships.

3453452334

At 31 December 2024, the group held the following hedging instruments in fair value hedges.

[Click here to enter data](#)

Hedging instrument	Less than 1 month €	1 to 3 months €	3 months to 1 year €	1 to 5 years €	More than 5 years €
<i>Commodity price risk</i>					
Futures contract	234,234	23,234	342,346	232,436	34,234
<i>Testtest</i>					
Testtest	232,346	234,236	23,246	34,236	324,234

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

In these hedge relationships, the main sources of ineffectiveness are;

- The effect of the counterparty and the group's own credit risk on the fair value of the swap both interest rate risk and currency risk, which is not reflected in the fair value of the hedged item attributable to the change in interest rate and foreign currency; and
- Difference in maturities of the swap and the notes.

There were no other sourced in ineffectiveness in these hedge relationships.

3453452334

At 30 June 2025, the group held the following hedging instruments in fair value hedges.

[Click here to enter data](#)

Hedging instrument	Less than 1 month €	1 to 3 months €	3 months to 1 year €	1 to 5 years €	More than 5 years €
<i>Commodity price risk</i>					
Futures contract	234,234	23,234	342,346	232,436	34,234
<i>Testtest</i>					
Testtest	232,346	234,236	23,246	34,236	324,234

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2024 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified	Nominal amount impacted by interest rate benchmark reform €
<i>Commodity price risk</i>											
Futures											
contract	64,532	235,243	56,456	1236780	23,423	234,234	5,645	1236780	34,534	1236780	324,234
<i>Testtest</i>											
Testtest	34,362	234,326	343,456	1236780	23,423	23,234	456,456	1236780	45,645	1236780	23,235

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2023 were as follows;

[Click here to enter data](#)

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

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2025 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified	Nominal amount impacted by interest rate benchmark reform €
<i>Commodity price risk</i>											
Futures											
contract	64,532	235,243	56,456	1236780	23,423	234,234	5,645	1236780	34,534	1236780	324,234
<i>Testtest</i>											
Testtest	34,362	234,326	343,456	1236780	23,423	23,234	456,456	1236780	45,645	1236780	23,235

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2024 were as follows;

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Nominal amount €	Carrying Assets €	amount Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified
<i>Commodity price risk</i>										
Futures contract	43,454	45,345	23,234	1236780	4,564	56,453	23,234	1236780	45,464	1236780
<i>Testtest</i>										
Testtest	345,346	34,345	32,346	1236780	45,645	56,456	23,234	1236780	23,423	1236780

The amount relating to items designated as hedge items in 2024 were as follows;

[Click here to enter data](#)

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

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified
<i>Commodity price risk</i>										
Futures contract	43,454	45,345	23,234	1236780	4,564	56,453	23,234	1236780	45,464	1236780
<i>Testtest</i>										
Testtest	345,346	34,345	32,346	1236780	45,645	56,456	23,234	1236780	23,423	1236780

The amount relating to items designated as hedge items in 2025 were as follows;

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Carrying amount		Line item in the	Change in		Balances
	Assets	Liabilities	statement of	fair value	Cash flow	remaining in the
	€	€	financial position	used for	hedge reserve	cash flow hedge
			where hedging	calculating	€	reserve from
			instruments	hedge		hedging
			included	ineffectiveness		relationships for
				for 2024		which hedge
				€		accounting is no
						longer applied
						€
1236780						
1236780	434,535	232,380	1236780	34,346	334,534	34,534

The amount relating to items designated as hedge items in 2023 were as follows;

[Click here to enter data](#)

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

	Carrying amount		Line item in the	Change in		Balances
	Assets	Liabilities	statement of	fair value	Cash flow	remaining in the
	€	€	financial position	used for	hedge reserve	cash flow hedge
			where hedging	calculating	€	reserve from
			instruments	ineffectiveness		hedging
			included	for 2025		relationships for
				€		which hedge
						accounting is no
						longer applied
						€
1236780	434,535	232,380	1236780	34,346	334,534	34,534
1236780						

The amount relating to items designated as hedge items in 2024 were as follows;

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

1236780
1236780

Carrying amount		Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024 €	Cash flow hedge reserve €	Balances remaining in the cash flow hedge reserve from hedging relationships for which hedge accounting is no longer applied €
Assets €	Liabilities €				
32,342	456,456	1236780	23,480	645,643	34,534

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

1236780
1236780

Carrying amount		Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025 €	Cash flow hedge reserve €	Balances remaining in the cash flow hedge reserve from hedging relationships for which hedge accounting is no longer applied €
Assets €	Liabilities €				
32,342	456,456	1236780	23,480	645,643	34,534

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

During 2024, net gains of €87,348 relating to the effective portion of cash flow hedges were recognised in other comprehensive income.

During 2024, gains of €82,734 and losses of €12,344 relating to cash flow hedges were transferred from equity to profit or loss and are reflected in interest income or expenses. Net ineffectiveness recognised on cash flow hedges during 2024 was a loss of €73,487.

[Click here to enter data](#)

Testtest

Testtest

Testtest

Below are details of the hedging instruments and hedged items impacted by the IFRS 9/IAS 39 amendments due to interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount €	Hedged item
Testtest	1236780 27 August 2021	345,345	Testtest

Hedges of a net investment in a foreign operation

[Click here to enter data](#)

A foreign currency exposure arises from a net investment in subsidiaries that have a different functional currency from that of the Parent Company. The risk arises from the fluctuation in spot exchange rates between the functional currency of the subsidiaries and the Parent Company functional currency. Which causes the amount of the net investment to vary. This risk may have significant impact on the company's financial statements. The company's policy is to hedge these exposures only when not doing so would be expected to have a significant impact on company financial position.

The company uses a mixture of forward foreign exchange contracts and foreign currency-denominated debt as hedging instruments.

Testtest

At 31 December 2024, the group held the following hedging instruments in fair value hedges.

[Click here to enter data](#)

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

During 2025, net gains of €87,348 relating to the effective portion of cash flow hedges were recognised in other comprehensive income.

During 2025, gains of €82,734 and losses of €12,344 relating to cash flow hedges were transferred from equity to profit or loss and are reflected in interest income or expenses. Net ineffectiveness recognised on cash flow hedges during 2025 was a loss of €73,487.

[Click here to enter data](#)

Testtest

Testtest

Testtest

Below are details of the hedging instruments and hedged items impacted by the IFRS 9/IAS 39 amendments due to interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount €	Hedged item
Testtest	1236780 27 August 2021	345,345	Testtest

Hedges of a net investment in a foreign operation

[Click here to enter data](#)

A foreign currency exposure arises from a net investment in subsidiaries that have a different functional currency from that of the Parent Company. The risk arises from the fluctuation in spot exchange rates between the functional currency of the subsidiaries and the Parent Company functional currency. Which causes the amount of the net investment to vary. This risk may have significant impact on the group's financial statements. The group's policy is to hedge these exposures only when not doing so would be expected to have a significant impact on group financial position.

The group uses a mixture of forward foreign exchange contracts and foreign currency-denominated debt as hedging instruments.

Testtest

At 30 June 2025, the group held the following hedging instruments in fair value hedges.

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Hedging instrument	Less than 1 month €	1 to 3 months €	3 months to 1 year €	1 to 5 years €	More than 5 years €
<i>Equity price risk</i>					
Futures contract	1,236,780	1,236,780	1,236,780	1,236,780	1,236,780
1236780					
1236780	345,345	345,345	456,453	34,535	34,534

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

Hedging instrument	Less than 1 month €	1 to 3 months €	3 months to 1 year €	1 to 5 years €	More than 5 years €
<i>Equity price risk</i>					
Futures contract	1,236,780	1,236,780	1,236,780	1,236,780	1,236,780
1236780					
1236780	345,345	345,345	456,453	34,535	34,534

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2024 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified	Nominal amount impacted by interest rate benchmark reform €
<i>Equity price risk</i>											
Futures											
contract	4,780	5,343	23,234	1236780	34,234	453,453	345,342	Testtest	1,236,780	123456789	1,236,780
1236780											
1236780	64,554	56,453	345,345	1236780	345,345	756,754	35,347	Testtest	345,345	1236780	345,345

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2023 were as follows;

[Click here to enter data](#)

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

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2025 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified	Nominal amount impacted by interest rate benchmark reform €
<i>Equity price risk</i>											
Futures											
contract	4,780	5,343	23,234	1236780	34,234	453,453	345,342	Testtest	1,236,780	123456789	1,236,780
1236780											
1236780	64,554	56,453	345,345	1236780	345,345	756,754	35,347	Testtest	345,345	1236780	345,345

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2024 were as follows;

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Nominal amount €	Carrying Assets €	amount Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified
<i>Equity price risk</i>										
Futures contract	34,235	23,423	345,345	1236780	43,453	234,234	23,425	Testtest	1,236,780	123456789
1236780										
1236780	34,345	34,534	64,545	1236780	64,564	4,645	454,564	Testtest	6,756	1236780

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

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified
<i>Equity price risk</i>										
Futures contract	34,235	23,423	345,345	1236780	43,453	234,234	23,425	Testtest	1,236,780	123456789
1236780										
1236780	34,345	34,534	64,545	1236780	64,564	4,645	454,564	Testtest	6,756	1236780

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The net ineffectiveness recognised on cash flow hedges during 2024 was a gain of €89,234.

[Click here to enter data](#)

Testtest

Testtest

Testtest

Below are details of the hedging instruments and hedged items impacted by the IFRS 9/IAS 39 amendments due to interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount €	Hedged item
Testtest	1236780 27 August 2021	76,567	Testtest

The following table provides a reconciliation by risk category of components of equity and analysis of other comprehensive income items (net of tax) resulting from hedge accounting.

[Click here to enter data](#)

	Cash flow hedging reserve €	Foreign currency translation reserve €	Revaluation reserve €	Other reserve 1 €	Other reserve €
Balance as at 1 January 2024	82,378	32,847	87,642	23,457	87,6
Cash flow hedges					
Testtest	82,743	98,234	23,457	98,723	82,7
Hedge of net investments in foreign operations					
Testtest	87,234	92,387	23,478	23,434	23,4
	87,234	92,387	23,478	23,434	23,4
Balance as at 31 December 2024	252,355	223,468	134,577	145,614	193,8
Out of balance to SOCIE categories	169,977	190,621	46,935	122,157	106,1

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

The net ineffectiveness recognised on cash flow hedges during 2025 was a gain of €89,234.

[Click here to enter data](#)

Testtest

Testtest

Testtest

Below are details of the hedging instruments and hedged items impacted by the IFRS 9/IAS 39 amendments due to interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount €	Hedged item
Testtest	1236780 27 August 2021	76,567	Testtest

The following table provides a reconciliation by risk category of components of equity and analysis of other comprehensive income items (net of tax) resulting from hedge accounting.

[Click here to enter data](#)

	Cash flow hedging reserve €	Foreign currency translation reserve €	Revaluation reserve €	Other reserve 1 €	Other reserve €
Balance as at 1 July 2024	82,378	32,847	87,642	23,457	87,6
Cash flow hedges					
Testtest	82,743	98,234	23,457	98,723	82,7
Hedge of net investments in foreign operations					
Testtest	87,234	92,387	23,478	23,434	23,4
	87,234	92,387	23,478	23,434	23,4
Balance as at 30 June 2025	252,355	223,468	134,577	145,614	193,8
Out of balance to SOCIE categories	169,977	190,621	46,935	122,157	106,1

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Company

Derivatives held for risk management

The following table provides a reconciliation by risk category of components of equity and analysis of other comprehensive income items (net of tax) resulting from hedge accounting.

[Click here to enter data](#)

	2024		2023	
	Assets	Liabilities	Assets	Liabilities
	€	€	€	€
Non-current				
Residual value risk	85,873	5,234	23,450	98,436
Current				
Prepayment risk	23,450	75,873	2,345	85,387

FFWFWFW

Hedge accounting

Fair value hedges

[Click here to enter data](#)

The company uses interest rate swaps to hedge its exposure to changes in the fair value of fixed rate euros notes issued and fixed rate loans and advances in respect of a benchmark interest rates. Interest rate swaps are matched to specific issuances of fixed rate notes or loans.

The company hedges interest rate risk only to the extent to benchmark interest rates. The benchmark rate is a component of interest rate risk that is observable in the relevant environments. Hedge accounting is applied where economic hedge relationships meet the hedge accounting criteria.

By using derivative financial instruments to hedge exposures to changes in interest rates, the company also exposes itself to credit risk of the derivatives counterparty, which is not offset by the hedge items. The company minimises counterparty credit risk in derivative instruments by entering into transactions with high quality counterparties whose credit rating is higher than A, requiring the counterparties to post collateral and clearing through clearing counterparties.

When fair value hedge accounting is applied by the company, the company assesses whether the derivative designated in each hedging relationship is expected to be and has been highly effective in offsetting changes in fair value of the hedged item using a regression analysis. The assessment is based on an evaluation of the quantitative measures of the regression results.

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

Company

Derivatives held for risk management

The following table provides a reconciliation by risk category of components of equity and analysis of other comprehensive income items (net of tax) resulting from hedge accounting.

[Click here to enter data](#)

	2025		2024	
	Assets	Liabilities	Assets	Liabilities
	€	€	€	€
Non-current				
Residual value risk	85,873	5,234	23,450	98,436
Current				
Prepayment risk	23,450	75,873	2,345	85,387

FFWFWFW

Hedge accounting

Fair value hedges

[Click here to enter data](#)

The group uses interest rate swaps to hedge its exposure to changes in the fair value of fixed rate euros notes issued and fixed rate loans and advances in respect of a benchmark interest rates. Interest rate swaps are matched to specific issuances of fixed rate notes or loans.

The group hedges interest rate risk only to the extent to benchmark interest rates. The benchmark rate is a component of interest rate risk that is observable in the relevant environments. Hedge accounting is applied where economic hedge relationships meet the hedge accounting criteria.

By using derivative financial instruments to hedge exposures to changes in interest rates, the group also exposes itself to credit risk of the derivatives counterparty, which is not offset by the hedge items. The group minimises counterparty credit risk in derivative instruments by entering into transactions with high quality counterparties whose credit rating is higher than A, requiring the counterparties to post collateral and clearing through clearing counterparties.

When fair value hedge accounting is applied by the group, the group assesses whether the derivative designated in each hedging relationship is expected to be and has been highly effective in offsetting changes in fair value of the hedged item using a regression analysis. The assessment is based on an evaluation of the quantitative measures of the regression results.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Under the **company** policy, in order to conclude that a hedge relationship is effective, all of the following criteria should be met.

- The regression co-efficient (R squared), which measures the correlation between the variables in the regression, is at least XX.
- The slope of the regression line is with a XX-XX range.
- The confidence level of the slope is at least XX%.

In these hedge relationships, the main sources of ineffectiveness are;

- The effect of the counterparty and the **company**'s own credit risk.

There were no other sources of ineffectiveness in these hedge relationships.

Fair value gains on derivative held in qualifying fair value hedging relationships and the hedging gain or loss on the hedged items are included in net interest income.

At 31 December 2024, the company held the following hedging instruments in fair value hedges.

[Click here to enter data](#)

Hedging instrument	Less than 1 month €	1 to 3 months €	3 months to 1 year €	1 to 5 years €	More than 5 years €
<i>Equity price risk</i>					
Forward contract	34,534	33,423	45,345	3,434	453,434
FFWFWFW	352,340	5,234	5,234	5,234	52,345

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

Under the **group** policy, in order to conclude that a hedge relationship is effective, all of the following criteria should be met.

- The regression co-efficient (R squared), which measures the correlation between the variables in the regression, is at least XX.
- The slope of the regression line is with a XX-XX range.
- The confidence level of the slope is at least XX%.

In these hedge relationships, the main sources of ineffectiveness are;

- The effect of the counterparty and the **group**'s own credit risk.

There were no other sources of ineffectiveness in these hedge relationships.

Fair value gains on derivative held in qualifying fair value hedging relationships and the hedging gain or loss on the hedged items are included in net interest income.

At 30 June 2025, the company held the following hedging instruments in fair value hedges.

[Click here to enter data](#)

Hedging instrument	Less than 1 month €	1 to 3 months €	3 months to 1 year €	1 to 5 years €	More than 5 years €
<i>Equity price risk</i>					
Forward contract	34,534	33,423	45,345	3,434	453,434
FFWFWFW					
FFWFWFW	352,340	5,234	5,234	5,234	52,345

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2024 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024 €	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Nominal amount impacted by interest rate benchmark reform €
<i>Equity price risk</i>								
Forward contract	345,234	98,080	90,898	0980988	98,098	98,797	89798779	897,987
<i>FFWFWFW</i>								
FFWFWFW	87,987	898,797	987,897	897987	987,987	987,897	897987	897,987

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

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2025 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025 €	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Nominal amount impacted by interest rate benchmark reform €
<i>Equity price risk</i>								
Forward contract	345,234	98,080	90,898	0980988	98,098	98,797	89798779	897,987
<i>FFWFWFW</i>								
FFWFWFW	87,987	898,797	987,897	897987	987,987	987,897	897987	897,987

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2023 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024 €	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness
<i>Equity price risk</i>							
Forward contract	989,088	34,345	98,908	0980988	98,098	789,778	89798779
<i>FFWFWFW</i>							
FFWFWFW	908,098	987,987	897,897	897987	987,987	987,897	897987

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

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2024 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025 €	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness
<i>Equity price risk</i>							
Forward contract	989,088	34,345	98,908	0980988	98,098	789,778	89798779
<i>FFWFWFW</i>							
FFWFWFW	908,098	987,987	897,897	897987	987,987	987,897	897987

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The amount relating to items designated as hedge items in 2024 were as follows;

[Click here to enter data](#)

FFWFWFW
FFWFWFW

Carrying amount		Accumulated amount of fair value adjustments on the hedge item included in the carrying amount of the hedge item		Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024	Accumulated amount of fair value hedge adjustments remaining in the statement of financial position for hedged items that have ceased to be adjusted for hedging gains or losses
Assets €	Liabilities €	Assets €	Liabilities €		€	€
9,808	98,098	908,980	908,908	989098	988	908,098

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

The amount relating to items designated as hedge items in 2025 were as follows;

[Click here to enter data](#)

FFWFWFW
FFWFWFW

Carrying amount		Accumulated amount of fair value adjustments on the hedge item included in the carrying amount of the hedge item		Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025	Accumulated amount of fair value hedge adjustments remaining in the statement of financial position for hedged items that have ceased to be adjusted for hedging gains or losses
Assets €	Liabilities €	Assets €	Liabilities €		€	€
9,808	98,098	908,980	908,908	989098	988	908,098

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The amount relating to items designated as hedge items in 2023 were as follows;

[Click here to enter data](#)

FFWFWFW
FFWFWFW

Carrying amount		Accumulated amount of fair value adjustments on the hedge item included in the carrying amount of the hedge item		Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024	Accumulated amount of fair value hedge adjustments remaining in the statement of financial position for hedged items that have ceased to be adjusted for hedging gains or losses
Assets €	Liabilities €	Assets €	Liabilities €		€	€
98,089	653,356	908,908	98,980	989098	908,908	980,098

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

The amount relating to items designated as hedge items in 2024 were as follows;

[Click here to enter data](#)

FFWFWFW
FFWFWFW

Carrying amount		Accumulated amount of fair value adjustments on the hedge item included in the carrying amount of the hedge item		Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025	Accumulated amount of fair value hedge adjustments remaining in the statement of financial position for hedged items that have ceased to be adjusted for hedging gains or losses
Assets €	Liabilities €	Assets €	Liabilities €		€	€
98,089	653,356	908,908	98,980	989098	908,908	980,098

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Included within interest income or expense are fair value gains of €90,808 on derivatives held in qualifying fair value hedging relationships.

Also included within interest income or expense is €98,908 which represents the net increase in the fair value of the hedged item attributable to the hedged risk.

[Click here to enter data](#)

FFWFWFW

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FFWFWFW

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

Included within interest income or expense are fair value gains of €90,808 on derivatives held in qualifying fair value hedging relationships.

Also included within interest income or expense is €98,908 which represents the net increase in the fair value of the hedged item attributable to the hedged risk.

[Click here to enter data](#)

FFWFWFW

FFWFWFW

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Below are details of the hedging instruments and hedged items impacted by the IFRS 9/IAS 39 amendments due to interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount €	Hedged item
FFWFWFW	987987 20 August 2021	87,977	FFWFWFW

Cash flow hedges

[Click here to enter data](#)

The **company** uses interest rate and cross currency swaps to hedge the interest rate risks in respect of the benchmark interest rate (main LIBOR and Euribor) and foreign currency risks (mainly US dollar and sterling) from its issuance of floating rate notes denominated in foreign currencies. The **company**'s policy of hedging interest rate risk and currency risk in respect of the benchmark interest rate and currency exposure are as explained above for fair value hedges.

The **company**'s approach to managing market risk, including interest rate risk and foreign currency risk, is discussed in risk management note to these financial statements.. The **company** determines the amount of the exposure to which it applies hedge accounting by assessing the potential impact of changes in interest rates and foreign currency exchange traded of the future cash flow from its issuance of floating rate notes denominated in foreign currencies. Assessment for the interest rate risk and currency exposure risk is performed using analytical techniques to estimate the maximum exposure to the **company**.

As noted above for fair value hedges, by using derivative financial instruments to hedge exposure to changes in interest rates and foreign currency exchange rates, the **company** exposes itself to credit risk of the counterparties to the derivatives, which is not offset by the hedged items. This exposure is managed similarly to that for fair value hedges.

The **company** assess whether the derivative designed in each hedging relationship is expected to be and has been highly effective in offsetting changes in cash flows of the hedged item (prospectively and retrospectively) using a regression analysis.

Under the **company** policy, in order to conclude that the hedging relationship is effective, all of the following criteria should be met.

- The regression co-efficient (R squared), which measures the correlation between the variables in the regression, is at least XX.
- The slope of the aggression line in within a XX-XX range.
- The confidence level of the slope is at least XX%

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

Below are details of the hedging instruments and hedged items impacted by the IFRS 9/IAS 39 amendments due to interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount €	Hedged item
FFWFWFW	987987 20 August 2021	87,977	FFWFWFW

Cash flow hedges

[Click here to enter data](#)

The group uses interest rate and cross currency swaps to hedge the interest rate risks in respect of the benchmark interest rate (main LIBOR and Euribor) and foreign currency risks (mainly US dollar and sterling) from its issuance of floating rate notes denominated in foreign currencies. The group's policy of hedging interest rate risk and currency risk in respect of the benchmark interest rate and currency exposure are as explained above for fair value hedges.

The group's approach to managing market risk, including interest rate risk and foreign currency risk, is discussed in risk management note to these financial statements.. The group determines the amount of the exposure to which it applies hedge accounting by assessing the potential impact of changes in interest rates and foreign currency exchange traded of the future cash flow from its issuance of floating rate notes denominated in foreign currencies. Assessment for the interest rate risk and currency exposure risk is performed using analytical techniques to estimate the maximum exposure to the group.

As noted above for fair value hedges, by using derivative financial instruments to hedge exposure to changes in interest rates and foreign currency exchange rates, the group exposes itself to credit risk of the counterparties to the derivatives, which is not offset by the hedged items. This exposure is managed similarly to that for fair value hedges.

The group assess whether the derivative designed in each hedging relationship is expected to be and has been highly effective in offsetting changes in cash flows of the hedged item (prospectively and retrospectively) using a regression analysis.

Under the group policy, in order to conclude that the hedging relationship is effective, all of the following criteria should be met.

- The regression co-efficient (R squared), which measures the correlation between the variables in the regression, is at least XX.
- The slope of the aggression line in within a XX-XX range.
- The confidence level of the slope is at least XX%

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

In these hedge relationships, the main sources of ineffectiveness are;

- The effect of the counterparty and the company's own credit risk on the fair value of the swap both interest rate risk and currency risk, which is not reflected in the fair value of the hedged item attributable to the change in interest rate and foreign currency; and
- Difference in maturities of the swap and the notes.

There were no other sourced in ineffectiveness in these hedge relationships.

FFWFWFW

At 31 December 2024, the company held the following hedging instruments in fair value hedges.

[Click here to enter data](#)

Hedging instrument	Less than 1 month €	1 to 3 months €	3 months to 1 year €	1 to 5 years €	More than 5 years €
<i>Equity price risk</i>					
Swap contract	23,423	43,234	23,423	5,442	234,234
FFWFWFW					
FFWFWFW	5,423	452,345	23,452	3,452	345,234

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

In these hedge relationships, the main sources of ineffectiveness are;

- The effect of the counterparty and the group's own credit risk on the fair value of the swap both interest rate risk and currency risk, which is not reflected in the fair value of the hedged item attributable to the change in interest rate and foreign currency; and
- Difference in maturities of the swap and the notes.

There were no other sourced in ineffectiveness in these hedge relationships.

FFWFWFW

At 30 June 2025, the company held the following hedging instruments in fair value hedges.

[Click here to enter data](#)

Hedging instrument	Less than 1 month €	1 to 3 months €	3 months to 1 year €	1 to 5 years €	More than 5 years €
<i>Equity price risk</i>					
Swap contract	23,423	43,234	23,423	5,442	234,234
FFWFWFW					
FFWFWFW	5,423	452,345	23,452	3,452	345,234

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2024 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified	Nominal amount impacted by interest rate benchmark reform €
<i>Equity</i>											
<i>price</i>											
<i>risk</i>											
Swap											
contract	98,797	897,897	87,987	89797	897,987	98,797	897,879	987987	987,987	987897	8,789,797
FFWFWFW											
FFWFWFW	90,898	234,234	90,889	908098	98	908,908	342,342	908908890	90,880	90808908	98,890

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2023 were as follows;

[Click here to enter data](#)

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

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2025 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified	Nominal amount impacted by interest rate benchmark reform €
<i>Equity</i>											
<i>price</i>											
<i>risk</i>											
Swap											
contract	98,797	897,897	87,987	89797	897,987	98,797	897,879	987987	987,987	987897	8,789,797
FFWFWFW											
FFWFWFW	90,898	234,234	90,889	908098	98	908,908	342,342	908908890	90,880	90808908	98,890

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2024 were as follows;

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Nominal amount €	Carrying Assets €	amount Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified
<i>Equity price risk</i>										
Swap contract	987,987	987,897	897,897	89797	987,897	987,978	987,987	987987	897,987	987897
<i>FFWFWFW</i>										
FFWFWFW	808,098	342,325	98,098	908098	988,098	988	3,423,498,089	908908890	988,908	90808908

The amount relating to items designated as hedge items in 2024 were as follows;

[Click here to enter data](#)

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

	Nominal amount €	Carrying Assets €	amount Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified
<i>Equity price risk</i>										
Swap contract	987,987	987,897	897,897	89797	987,897	987,978	987,987	987987	897,987	987897
<i>FFWFWFW</i>										
FFWFWFW	808,098	342,325	98,098	908098	988,098	988	3,423,498,089	908908890	988,908	90808908

The amount relating to items designated as hedge items in 2025 were as follows;

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Carrying amount		Line item in the	Change in		Balances
	Assets	Liabilities	statement of	fair value	Cash flow	remaining in the
	€	€	financial position	used for	hedge reserve	cash flow hedge
			where hedging	calculating	€	reserve from
			instruments	ineffectiveness		hedging
			included	for 2024		relationships for
				€		which hedge
						accounting is no
						longer applied
						€
FFWFWFW	908,088	98,098	098098	342,345	98,098	98,098
FFWFWFW						

The amount relating to items designated as hedge items in 2023 were as follows;

[Click here to enter data](#)

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

	Carrying amount		Line item in the	Change in		Balances
	Assets	Liabilities	statement of	fair value	Cash flow	remaining in the
	€	€	financial position	used for	hedge reserve	cash flow hedge
			where hedging	calculating	€	reserve from
			instruments	ineffectiveness		hedging
			included	for 2025		relationships for
				€		which hedge
						accounting is no
						longer applied
						€
FFWFWFW	908,088	98,098	098098	342,345	98,098	98,098
FFWFWFW						

The amount relating to items designated as hedge items in 2024 were as follows;

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

FFWFWFW
FFWFWFW

Carrying amount		Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024 €	Cash flow hedge reserve €	Balances remaining in the cash flow hedge reserve from hedging relationships for which hedge accounting is no longer applied €
Assets €	Liabilities €				
45,342	98,098	098098	908,098	809,808	98

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

FFWFWFW
FFWFWFW

Carrying amount		Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025 €	Cash flow hedge reserve €	Balances remaining in the cash flow hedge reserve from hedging relationships for which hedge accounting is no longer applied €
Assets €	Liabilities €				
45,342	98,098	098098	908,098	809,808	98

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

During 2024, net gains of €93,743 relating to the effective portion of cash flow hedges were recognised in other comprehensive income.

During 2024, gains of €98,797 and losses of €65,288 relating to cash flow hedges were transferred from equity to profit or loss and are reflected in interest income or expenses. Net ineffectiveness recognised on cash flow hedges during 2024 was a loss of €87,357.

[Click here to enter data](#)

FFWFWFW

FFWFWFW

FFWFWFW

Below are details of the hedging instruments and hedged items impacted by the IFRS 9/IAS 39 amendments due to interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount	Hedged item
FFWFWFW	897987 20 August 2021	€ 2,423	FFWFWFW

Hedges of a net investment in a foreign operation

[Click here to enter data](#)

A foreign currency exposure arises from a net investment in subsidiaries that have a different functional currency from that of the Parent Company. The risk arises from the fluctuation in spot exchange rates between the functional currency of the subsidiaries and the Parent Company functional currency. Which causes the amount of the net investment to vary. This risk may have significant impact on the company's financial statements. The company's policy is to hedge these exposures only when not doing so would be expected to have a significant impact on company financial position.

The company uses a mixture of forward foreign exchange contracts and foreign currency-denominated debt as hedging instruments.

FFWFWFW

At 31 December 2024, the company held the following hedging instruments in fair value hedges.

[Click here to enter data](#)

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

During 2025, net gains of €93,743 relating to the effective portion of cash flow hedges were recognised in other comprehensive income.

During 2025, gains of €98,797 and losses of €65,288 relating to cash flow hedges were transferred from equity to profit or loss and are reflected in interest income or expenses. Net ineffectiveness recognised on cash flow hedges during 2025 was a loss of €87,357.

[Click here to enter data](#)

FFWFWFW

FFWFWFW

FFWFWFW

Below are details of the hedging instruments and hedged items impacted by the IFRS 9/IAS 39 amendments due to interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount	Hedged item
FFWFWFW	897987 20 August 2021	€ 2,423	FFWFWFW

Hedges of a net investment in a foreign operation

[Click here to enter data](#)

A foreign currency exposure arises from a net investment in subsidiaries that have a different functional currency from that of the Parent Company. The risk arises from the fluctuation in spot exchange rates between the functional currency of the subsidiaries and the Parent Company functional currency. Which causes the amount of the net investment to vary. This risk may have significant impact on the group's financial statements. The group's policy is to hedge these exposures only when not doing so would be expected to have a significant impact on group financial position.

The group uses a mixture of forward foreign exchange contracts and foreign currency-denominated debt as hedging instruments.

FFWFWFW

At 30 June 2025, the company held the following hedging instruments in fair value hedges.

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Hedging instrument	Less than 1 month €	1 to 3 months €	3 months to 1 year €	1 to 5 years €	More than 5 years €
<i>Prepayment risk</i>					
Swap contract	234,234	23,423	2,342	3,423	4,234
<i>FFWFWFW</i>					
FFWFWFW	234,234	22,352	234,234	234,234	4,234

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

Hedging instrument	Less than 1 month €	1 to 3 months €	3 months to 1 year €	1 to 5 years €	More than 5 years €
<i>Prepayment risk</i>					
Swap contract	234,234	23,423	2,342	3,423	4,234
<i>FFWFWFW</i>					
FFWFWFW	234,234	22,352	234,234	234,234	4,234

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2024 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified	Nominal amount impacted by interest rate benchmark reform €
<i>Prepayment risk</i>											
Swap											
contract	9,897	645,343	45,345	897897987	2,342	32,342	8,797	987987	87,987	897987	234,234
<i>FFWFWFW</i>											
FFWFWFW	8,797	32,342	87,897	9878979	987,897	987,897	877,899	8977	89,778	8789797	897,897

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2023 were as follows;

[Click here to enter data](#)

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

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2025 were as follows;

[Click here to enter data](#)

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified	Nominal amount impacted by interest rate benchmark reform €
<i>Prepayment risk</i>											
Swap											
contract	9,897	645,343	45,345	897897987	2,342	32,342	8,797	987987	87,987	897987	234,234
<i>FFWFWFW</i>											
FFWFWFW	8,797	32,342	87,897	9878979	987,897	987,897	877,899	8977	89,778	8789797	897,897

The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2024 were as follows;

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Nominal amount €	Carrying Assets €	amount Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2024 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified
<i>Prepayment risk</i>										
Swap contract	3,434	456,456	2,323	897897987	453,234	52,342	23,423	987987	897,987	897987
FFWFWFW	98,787	452,343	89,797	9878979	87,897	897,987	98,798	8977	9,878	8789797

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

	Nominal amount €	Carrying amount Assets €	Liabilities €	Line item in the statement of financial position where hedging instruments included	Change in fair value used for calculating hedge ineffectiveness for 2025 €	Change in the value of the hedging instrument recognised in other comprehensive income	Hedge ineffectiveness recognised in profit or loss €	Line item in profit or loss that includes hedge ineffectiveness	Amount reclassified from hedge reserve to profit or loss €	Line item in profit or loss affected by reclassified
<i>Prepayment risk</i>										
Swap contract	3,434	456,456	2,323	897897987	453,234	52,342	23,423	987987	897,987	897987
FFWFWFW	98,787	452,343	89,797	9878979	87,897	897,987	98,798	8977	9,878	8789797

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

The net ineffectiveness recognised on cash flow hedges during 2024 was a gain of €89,797.

[Click here to enter data](#)

FFWFWFW

FFWFWFW

FFWFWFW

Below are details of the hedging instruments and hedged items impacted by the IFRS 9/IAS 39 amendments due to interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount €	Hedged item
FFWFWFW	87987987 6 August 2021	8,979	FFWFWFW

The following table provides a reconciliation by risk category of components of equity and analysis of other comprehensive income items (net of tax) resulting from hedge accounting.

[Click here to enter data](#)

	Cash flow hedging reserve €	Foreign currency translation reserve €	Revaluation reserve €	Other reserve 1 €	Other reserve €
Balance as at 1 January 2024	85,387	2,345	2,345	43,534	52,3
Cash flow hedges					
NewRow_0	23,450	3,453	3,434	34,534	94,2
Hedge of net investments in foreign operations					
NewRow_0	2,345	3,245	75,377	98,437	53,7
	2,345	3,245	75,377	98,437	53,7
Balance as at 31 December 2024	111,182	9,043	81,156	176,505	200,3
Out of balance to SOCIE categories	25,795	6,698	78,811	132,971	148,0

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

The net ineffectiveness recognised on cash flow hedges during 2025 was a gain of €89,797.

[Click here to enter data](#)

FFWFWFW

FFWFWFW

FFWFWFW

Below are details of the hedging instruments and hedged items impacted by the IFRS 9/IAS 39 amendments due to interest rate benchmark reform.

[Click here to enter data](#)

Instrument type	Maturing	Nominal amount €	Hedged item
FFWFWFW	87987987 6 August 2021	8,979	FFWFWFW

The following table provides a reconciliation by risk category of components of equity and analysis of other comprehensive income items (net of tax) resulting from hedge accounting.

[Click here to enter data](#)

	Cash flow hedging reserve €	Foreign currency translation reserve €	Revaluation reserve €	Other reserve 1 €	Other reserve €
Balance as at 1 July 2024	85,387	2,345	2,345	43,534	52,3
Cash flow hedges					
NewRow_0	23,450	3,453	3,434	34,534	94,2
Hedge of net investments in foreign operations					
NewRow_0	2,345	3,245	75,377	98,437	53,7
	2,345	3,245	75,377	98,437	53,7
Balance as at 30 June 2025	111,182	9,043	81,156	176,505	200,3
Out of balance to SOCIE categories	25,795	6,698	78,811	132,971	148,0

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

48 Investment securities

Group

	2024 €	2023 €
Investment securities measured at FVTPL	1,731,492	1,731,492
Designated as at FVTPL	742,068	748,374
Measured at amortised cost	742,068	742,374
Measured at FVOCI	742,072	742,374
Designated at FVOCI	900,805	1,026,160
	<u>4,858,505</u>	<u>4,990,774</u>

[Click here to enter data](#)

	2024 €	2023 €
Investment securities measured at FVTPL		
Debt securities	123,678	123,678
Equity securities	123,678	123,678
Asset-backed securities	123,678	123,678
Corporate bonds	123,678	123,678
NewRow_0	<u>1,236,780</u>	<u>1,236,780</u>
	<u>1,731,492</u>	<u>1,731,492</u>

Testtest

[Click here to enter data](#)

	2024 €	2023 €
Investment securities designated as at FVTPL		
Debt securities	123,678	123,678
Equity securities	123,678	123,678
Asset-backed securities	123,678	123,678
Corporate bonds	123,678	123,780
NewRow_0	<u>123,678</u>	<u>126,780</u>
	<u>618,390</u>	<u>621,594</u>

Testtest

ROI IFRS REG

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

48 Investment securities

Group

	2025 €	2024 €
Investment securities measured at FVTPL	1,731,492	1,731,492
Designated as at FVTPL	742,068	748,374
Measured at amortised cost	742,068	742,374
Measured at FVOCI	742,072	742,374
Designated at FVOCI	900,805	1,026,160
	<u>4,858,505</u>	<u>4,990,774</u>

[Click here to enter data](#)

	2025 €	2024 €
Investment securities measured at FVTPL		
Debt securities	123,678	123,678
Equity securities	123,678	123,678
Asset-backed securities	123,678	123,678
Corporate bonds	123,678	123,678
NewRow_0	<u>1,236,780</u>	<u>1,236,780</u>
	<u>1,731,492</u>	<u>1,731,492</u>

Testtest

[Click here to enter data](#)

	2025 €	2024 €
Investment securities designated as at FVTPL		
Debt securities	123,678	123,678
Equity securities	123,678	123,678
Asset-backed securities	123,678	123,678
Corporate bonds	123,678	123,780
NewRow_0	<u>123,678</u>	<u>126,780</u>
	<u>618,390</u>	<u>621,594</u>

Testtest

ROI IFRS REG

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	2024 €	2023 €
Investment securities measured at amortised cost		
Debt securities	123,678	123,678
Equity securities	123,678	123,678
Asset-backed securities	123,678	123,678
Corporate bonds	123,678	123,780
NewRow_0	123,678	123,780
	<u>618,390</u>	<u>618,594</u>

Testtest

[Click here to enter data](#)

	2024 €	2023 €
Investment securities measured at FVOCI		
Debt securities	123,678	123,678
Equity securities	123,678	123,678
Asset-backed securities	123,678	123,678
Corporate bonds	123,678	123,780
NewRow_0	123,680	123,780
	<u>618,392</u>	<u>618,594</u>

Testtest

[Click here to enter data](#)

	2024 €	2023 €
Investment securities designated at FVOCI		
Debt securities	136,780	136,780
Equity securities	12,345	137,800
Asset-backed securities	126,780	126,780
Corporate bonds	123,780	126,780
NewRow_0	126,780	123,780
	<u>526,465</u>	<u>651,920</u>

Testtest

ROI IFRS REG

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

[Click here to enter data](#)

	2025 €	2024 €
Investment securities measured at amortised cost		
Debt securities	123,678	123,678
Equity securities	123,678	123,678
Asset-backed securities	123,678	123,678
Corporate bonds	123,678	123,780
NewRow_0	123,678	123,780
	<u>618,390</u>	<u>618,594</u>

Testtest

[Click here to enter data](#)

	2025 €	2024 €
Investment securities measured at FVOCI		
Debt securities	123,678	123,678
Equity securities	123,678	123,678
Asset-backed securities	123,678	123,678
Corporate bonds	123,678	123,780
NewRow_0	123,680	123,780
	<u>618,392</u>	<u>618,594</u>

Testtest

[Click here to enter data](#)

	2025 €	2024 €
Investment securities designated at FVOCI		
Debt securities	136,780	136,780
Equity securities	12,345	137,800
Asset-backed securities	126,780	126,780
Corporate bonds	123,780	126,780
NewRow_0	126,780	123,780
	<u>526,465</u>	<u>651,920</u>

Testtest

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

At Monday 1 January 2024, the company designated certain investments shown in the following table as equity securities as at fair value through other comprehensive income. In 2023, these investments were classified as available for sale and measured at cost. The fair value through other comprehensive income designation was made because the investments are expected to be held for the long term for strategic purposes.

[Click here to enter data](#)

	Fair value at 2024 €	Dividend income recognised 2024 €
NewRow_0	123,780	123,780

[Click here to enter data](#)

	Fair value at 2023 €	Dividend income recognised 2023 €
NewRow_0	126,780	123,680

None of these strategic investments were disposed of during 2024, and there was no transfer of any cumulative gain or loss within equity relating to these investments.

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

At Monday 1 July 2024, the group designated certain investments shown in the following table as equity securities as at fair value through other comprehensive income. In 2024, these investments were classified as available for sale and measured at cost. The fair value through other comprehensive income designation was made because the investments are expected to be held for the long term for strategic purposes.

[Click here to enter data](#)

	Fair value at 2025 €	Dividend income recognised 2025 €
NewRow_0	123,780	123,780

[Click here to enter data](#)

	Fair value at 2024 €	Dividend income recognised 2024 €
NewRow_0	126,780	123,680

None of these strategic investments were disposed of during 2025, and there was no transfer of any cumulative gain or loss within equity relating to these investments.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Company

	2024 €	2023 €
Investment securities measured at FVTPL	253,341	171,623
Designated as at FVTPL	615,737	230,345
Measured at amortised cost	201,961	219,932
Measured at FVOCI	855,368	337,163
Designated at FVOCI	337,923	737,503
	<u>2,264,330</u>	<u>1,696,566</u>

[Click here to enter data](#)

	2024 €	2023 €
Investment securities measured at FVTPL		
Debt securities	32,450	52,345
Equity securities	44,345	5,234
Asset-backed securities	4,344	45,234
Corporate bonds	73,775	3,434
NewRow_0	98,427	65,376
	<u>253,341</u>	<u>171,623</u>

FFWFWFW

[Click here to enter data](#)

	2024 €	2023 €
Investment securities designated as at FVTPL		
Debt securities	3,434	4,534
Equity securities	45,654	56,456
Asset-backed securities	345,345	4,234
Corporate bonds	45,546	34,345
NewRow_0	87,879	65,388
	<u>527,858</u>	<u>164,957</u>

FFWFWFW

[Click here to enter data](#)

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

Company

	2025 €	2024 €
Investment securities measured at FVTPL	253,341	171,623
Designated as at FVTPL	615,737	230,345
Measured at amortised cost	201,961	219,932
Measured at FVOCI	855,368	337,163
Designated at FVOCI	337,923	737,503
	<u>2,264,330</u>	<u>1,696,566</u>

[Click here to enter data](#)

	2025 €	2024 €
Investment securities measured at FVTPL		
Debt securities	32,450	52,345
Equity securities	44,345	5,234
Asset-backed securities	4,344	45,234
Corporate bonds	73,775	3,434
NewRow_0	98,427	65,376
	<u>253,341</u>	<u>171,623</u>

FFWFWFW

[Click here to enter data](#)

	2025 €	2024 €
Investment securities designated as at FVTPL		
Debt securities	3,434	4,534
Equity securities	45,654	56,456
Asset-backed securities	345,345	4,234
Corporate bonds	45,546	34,345
NewRow_0	87,879	65,388
	<u>527,858</u>	<u>164,957</u>

FFWFWFW

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	2024 €	2023 €
Investment securities measured at amortised cost		
Debt securities	3,450	52,345
Equity securities	2,345	34,345
Asset-backed securities	2,345	2,345
Corporate bonds	2,345	2,345
NewRow_0	95,738	64,276
	<u>106,223</u>	<u>155,656</u>

FFWFWFW

[Click here to enter data](#)

	2024 €	2023 €
Investment securities measured at FVOCI		
Debt securities	65,387	52,345
Equity securities	98,383	45,234
Asset-backed securities	2,345	4,523
Corporate bonds	2,345	64,287
NewRow_0	343,454	85,387
	<u>511,914</u>	<u>251,776</u>

FFWFWFW

[Click here to enter data](#)

	2024 €	2023 €
Investment securities designated at FVOCI		
Debt securities	3,443	23,453
Equity securities	76,387	34,534
Asset-backed securities	34,534	4,523
Corporate bonds	34,523	345,345
NewRow_0	34,534	98,375
	<u>183,421</u>	<u>506,230</u>

FFWFWFW

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

	2025 €	2024 €
Investment securities measured at amortised cost		
Debt securities	3,450	52,345
Equity securities	2,345	34,345
Asset-backed securities	2,345	2,345
Corporate bonds	2,345	2,345
NewRow_0	95,738	64,276
	<u>106,223</u>	<u>155,656</u>

FFWFWFW

[Click here to enter data](#)

	2025 €	2024 €
Investment securities measured at FVOCI		
Debt securities	65,387	52,345
Equity securities	98,383	45,234
Asset-backed securities	2,345	4,523
Corporate bonds	2,345	64,287
NewRow_0	343,454	85,387
	<u>511,914</u>	<u>251,776</u>

FFWFWFW

[Click here to enter data](#)

	2025 €	2024 €
Investment securities designated at FVOCI		
Debt securities	3,443	23,453
Equity securities	76,387	34,534
Asset-backed securities	34,534	4,523
Corporate bonds	34,523	345,345
NewRow_0	34,534	98,375
	<u>183,421</u>	<u>506,230</u>

FFWFWFW

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

At Monday 1 January 2024, the company designated certain investments shown in the following table as equity securities as at fair value through other comprehensive income. In 2023, these investments were classified as available for sale and measured at cost. The fair value through other comprehensive income designation was made because the investments are expected to be held for the long term for strategic purposes.

[Click here to enter data](#)

	Fair value at 2024 €	Dividend income recognised 2024 €
NewRow_0	34,230	85,738

[Click here to enter data](#)

	Fair value at 2023 €	Dividend income recognised 2023 €
NewRow_0	34,523	98,375

None of these strategic investments were disposed of during 2024, and there was no transfer of any cumulative gain or loss within equity relating to these investments.

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

At Monday 1 July 2024, the group designated certain investments shown in the following table as equity securities as at fair value through other comprehensive income. In 2024, these investments were classified as available for sale and measured at cost. The fair value through other comprehensive income designation was made because the investments are expected to be held for the long term for strategic purposes.

[Click here to enter data](#)

	Fair value at 2025 €	Dividend income recognised 2025 €
NewRow_0	34,230	85,738

[Click here to enter data](#)

	Fair value at 2024 €	Dividend income recognised 2024 €
NewRow_0	34,523	98,375

None of these strategic investments were disposed of during 2025, and there was no transfer of any cumulative gain or loss within equity relating to these investments.

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

49 Related party transactions

FFWFWFW

Draft

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

49 Related party transactions

FFWFWFW

Draft

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Loans, transactions and guarantees

During the year the aggregate of the amounts outstanding under all arrangements is €7,987 (2023 - €98,273), which represents 73,827% (2023 - €98,373%) of the group net assets.

Transactions with directors

[Click here to enter data](#)

	At 1 January 2024	Advances to directors	Repayments by director	Other payments made to company by director	At 31 December 2024
	€	€	€	€	€
Mr E Test					
FFWFWFW	64,575	4,534	64,543	34,534	435,345

The total above at the year end represents 987987% of the company net assets.
The maximum amount outstanding during the year from the arrangements with the director was €987,987.
FFWFWFW.
FFWFWFW.

[Click here to enter data](#)

	At 1 January 2023	Advances to directors	Repayments by director	Other payments made to company by director	At 31 December 2023
	€	€	€	€	€
Mr E Test					
FFWFWFW	34,534	564,564	345,345	65,643	345,345

The total above at the year end represents 8787% of the company net assets.
The maximum amount outstanding during the year from the arrangements with the director was €345,345.

Transactions with officers

[Click here to enter data](#)

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

Loans, transactions and guarantees

During the year the aggregate of the amounts outstanding under all arrangements is €7,987 (2024 - €98,273), which represents 73,827% (2024 - €98,373%) of the group net assets.

Transactions with directors

[Click here to enter data](#)

2025

	At 1 July 2024 €	Advances to directors €	Repayments by director €	Other payments made to company by director €	At 30 June 2025 €
Mr E Test					
FFWFWFW	64,575	4,534	64,543	34,534	435,345

The total above at the year end represents 987987% of the group net assets.

The maximum amount outstanding during the year from the arrangements with the director was €987,987.

FFWFWFW.

FFWFWFW.

[Click here to enter data](#)

2024

	At 1 July 2023 €	Advances to directors €	Repayments by director €	Other payments made to company by director €	At 30 June 2024 €
Mr E Test					
FFWFWFW	34,534	564,564	345,345	65,643	345,345

The total above at the year end represents 8787% of the group net assets.

The maximum amount outstanding during the year from the arrangements with the director was €345,345.

Transactions with officers

[Click here to enter data](#)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	At 1 January 2024 €	Advances to officers €	Repayments by officer €	Other payments made to company by officer €	At 31 December 2024 €
2024					
FFWFWFW					
FFWFWFW	3,453	54,543	343,456	345,345	435,455

The total above at the year end represents 98798% of the company net assets.
The maximum amount outstanding during the year from the arrangements with the officer was €897,987.
FFWFWFW.
FFWFWFW.

[Click here to enter data](#)

	At 1 January 2023 €	Advances to officers €	Repayments by officer €	Other payments made to company by officer €	At 31 December 2023 €
2023					
FFWFWFW					
FFWFWFW	2,345	53,453	234,234	456,456	746,488

The total above at the year end represents 987897% of the company net assets.
The maximum amount outstanding during the year from the arrangements with the officer was €454,456.

Directors guarantees

[Click here to enter data](#)

During the year the company entered into the following guarantee on behalf of the directors:

FFWFWFW on behalf of Lady D Test. The maximum liability that may be incurred by the company is €8,797 (2023 - €34,536). In fulfilling the guarantee the amount paid and liability incurred amounted to €78,341 (2023 - €33,456). €92,837 was repaid during the year (2023 - €7,987).

Dividends paid to directors

[Click here to enter data](#)

	2024 €	2023 €
Lady D Test		
FFWFWFW	2,342	34,234

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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 €
2025					
FFWFWFW					
FFWFWFW	3,453	54,543	343,456	345,345	435,455

The total above at the year end represents 98798% of the group net assets.
The maximum amount outstanding during the year from the arrangements with the officer was €897,987.
FFWFWFW.
FFWFWFW.

[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 €
2024					
FFWFWFW					
FFWFWFW	2,345	53,453	234,234	456,456	746,488

The total above at the year end represents 987897% of the group net assets.
The maximum amount outstanding during the year from the arrangements with the officer was €454,456.

Directors guarantees

[Click here to enter data](#)

During the year the company entered into the following guarantee on behalf of the directors:

FFWFWFW on behalf of Lady D Test. The maximum liability that may be incurred by the company is €8,797 (2024 - €34,536). In fulfilling the guarantee the amount paid and liability incurred amounted to €78,341 (2024 - €33,456). €92,837 was repaid during the year (2024 - €7,987).

Dividends paid to directors

[Click here to enter data](#)

	2025 €	2024 €
Lady D Test		
FFWFWFW	2,342	34,234

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Other transactions with directors
FFWFWFW

[Click here to enter data](#)

Key management personnel
[Click here to enter data](#)

FFWFWFW

Key management compensation
[Click here to enter data](#)

	2024	2023
	€	€
Salaries and other short term employee benefits	12,345	12,345
Post-employment benefits	12,345	12,345
Other long-term benefits	12,345	12,345
Termination benefits	12,345	12,345
Share-based payments	12,345	12,345
	61,725	61,725

Summary of transactions with key management
[Click here to enter data](#)

FFWFWFW
FFWFWFW
FFWFWFW

Summary of transactions with parent entities
[Click here to enter data](#)

FFWFWFW
FFWFWFW
FFWFWFW
FFWFWFW

Summary of transactions with entities with joint control or significant interest
[Click here to enter data](#)

FFWFWFW
FFWFWFW
FFWFWFW
FFWFWFW

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

Other transactions with directors

FFWFWFW

[Click here to enter data](#)

Key management personnel

[Click here to enter data](#)

FFWFWFW

Key management compensation

[Click here to enter data](#)

	2025	2024
	€	€
Salaries and other short term employee benefits	12,345	12,345
Post-employment benefits	12,345	12,345
Other long-term benefits	12,345	12,345
Termination benefits	12,345	12,345
Share-based payments	12,345	12,345
	<u>61,725</u>	<u>61,725</u>

Summary of transactions with key management

[Click here to enter data](#)

FFWFWFW

FFWFWFW

FFWFWFW

Summary of transactions with parent entities

[Click here to enter data](#)

FFWFWFW

FFWFWFW

FFWFWFW

FFWFWFW

Summary of transactions with entities with joint control or significant interest

[Click here to enter data](#)

FFWFWFW

FFWFWFW

FFWFWFW

FFWFWFW

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Summary of transactions with entities with joint control or significant interest

[Click here to enter data](#)

TEST

TEST

TEST

TEST

Summary of transactions with subsidiaries

[Click here to enter data](#)

FFWFWFW

FFWFWFW

FFWFWFW

FFWFWFW

Summary of transactions with subsidiaries

[Click here to enter data](#)

TEST

TEST

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Summary of transactions with associates

[Click here to enter data](#)

FFWFWFW

FFWFWFW

FFWFWFW

FFWFWFW

Summary of transactions with associates

[Click here to enter data](#)

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Summary of transactions with joint ventures

[Click here to enter data](#)

FFWFWFW

FFWFWFW

FFWFWFW

FFWFWFW

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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](#)

FFWFWFW

FFWFWFW

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FFWFWFW

Summary of transactions with subsidiaries

[Click here to enter data](#)

TEST

TEST

TEST

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Summary of transactions with associates

[Click here to enter data](#)

FFWFWFW

FFWFWFW

FFWFWFW

FFWFWFW

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](#)

FFWFWFW

FFWFWFW

FFWFWFW

FFWFWFW

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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](#)

FFWFWFW

FFWFWFW

FFWFWFW

FFWFWFW

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

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](#)

FFWFWFW

FFWFWFW

FFWFWFW

FFWFWFW

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Summary of transactions with other related parties

Draft

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

Summary of transactions with other related parties

Draft

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

TEST

TEST

TEST

TEST

Draft

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

[Click here to enter data](#)

TEST

TEST

TEST

TEST

Draft

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Income and receivables from related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
2024				
Sale of goods	6,454	3,450	34,520	23,420
Receipt of services	55,677	3,234	52,345	64,564
Sale of property or other assets	45,345	5,324	45,643	34,234
Leases	34,345	4,546	56,456	3,345
Transfers of research and development	3,453	2,345	3,245	5,645
Transfers under licence agreements	56,756	2,342	22,434	3,453
Transfers under finance arrangements (excluding loans and equity contributions)	34,534	4,564	2,345	45,645
Settlement of liabilities	5,656	23,423	23,423	32,243
	<u>242,220</u>	<u>49,228</u>	<u>240,411</u>	<u>212,549</u>
Expenses recognised as bad debt	<u>3,434</u>	<u>4,564</u>	<u>4,564</u>	<u>2,342</u>
Amounts receivable from related party	<u>5,657</u>	<u>4,523</u>	<u>98,374</u>	<u>45,645</u>
Provision for doubtful debts	<u>2,345</u>	<u>45,234</u>	<u>27,834</u>	<u>87,786</u>

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

	Joint ventures	Key management	Other related parties
	€	€	€
2024			
Sale of goods	87,687	34,534	87,686
Receipt of services	23,432	52,345	23,432
Sale of property or other assets	4,534	34,345	45,234
Leases	2,342	34,345	4,545
Transfers of research and development	43,534	5,645	2,234
Transfers under licence agreements	23,234	3,434	4,565
Transfers under finance arrangements (excluding loans and equity contributions)	4,534	65,645	3,243
Settlement of liabilities	23,423	34,534	4,545
	<u>212,720</u>	<u>264,827</u>	<u>175,484</u>
Expenses recognised as bad debt	<u>34,534</u>	<u>565,656</u>	<u>2,342</u>
Amounts receivable from related party	<u>2,342</u>	<u>35,345</u>	<u>2,342</u>
Provision for doubtful debts	<u>98,797</u>	<u>56,756</u>	<u>87,687</u>

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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	6,454	3,450	34,520	23,420
Receipt of services	55,677	3,234	52,345	64,564
Sale of property or other assets	45,345	5,324	45,643	34,234
Leases	34,345	4,546	56,456	3,345
Transfers of research and development	3,453	2,345	3,245	5,645
Transfers under licence agreements	56,756	2,342	22,434	3,453
Transfers under finance arrangements (excluding loans and equity contributions)	34,534	4,564	2,345	45,645
Settlement of liabilities	5,656	23,423	23,423	32,243
	<u>242,220</u>	<u>49,228</u>	<u>240,411</u>	<u>212,549</u>
Expenses recognised as bad debt	<u>3,434</u>	<u>4,564</u>	<u>4,564</u>	<u>2,342</u>
Amounts receivable from related party	<u>5,657</u>	<u>4,523</u>	<u>98,374</u>	<u>45,645</u>
Provision for doubtful debts	<u>2,345</u>	<u>45,234</u>	<u>27,834</u>	<u>87,786</u>

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

	Joint ventures	Key management	Other related parties
	€	€	€
2025			
Sale of goods	87,687	34,534	87,686
Receipt of services	23,432	52,345	23,432
Sale of property or other assets	4,534	34,345	45,234
Leases	2,342	34,345	4,545
Transfers of research and development	43,534	5,645	2,234
Transfers under licence agreements	23,234	3,434	4,565
Transfers under finance arrangements (excluding loans and equity contributions)	4,534	65,645	3,243
Settlement of liabilities	23,423	34,534	4,545
	<u>212,720</u>	<u>264,827</u>	<u>175,484</u>
Expenses recognised as bad debt	<u>34,534</u>	<u>565,656</u>	<u>2,342</u>
Amounts receivable from related party	<u>2,342</u>	<u>35,345</u>	<u>2,342</u>
Provision for doubtful debts	<u>98,797</u>	<u>56,756</u>	<u>87,687</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
2023				
Sale of goods	52,345	52,345	23,452	23,423
Receipt of services	5,656	45,645	23,476	45,645
Sale of property or other assets	3,453	23,423	2,345	23,423
Leases	56,765	2,323	87,643	4,545
Transfers of research and development	3,434	45,645	3,245	23,243
Transfers under licence agreements	2,345	2,345	3,245	4,543
Transfers under finance arrangements (excluding loans and equity contributions)	5,567	45,645	2,345	23,423
Settlement of liabilities	82,746	23,234	2,345	45,453
	<u>212,311</u>	<u>240,605</u>	<u>148,096</u>	<u>193,698</u>
Expenses recognised as bad debt	<u>3,443</u>	<u>5,234</u>	<u>24,587</u>	<u>435,435</u>
Amounts receivable from related party	<u>23,452</u>	<u>5,324</u>	<u>34,587</u>	<u>2,323</u>
Provision for doubtful debts	<u>2,345</u>	<u>5,234</u>	<u>34,524</u>	<u>2,342</u>

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	Joint ventures	Key management	Other related parties
	€	€	€
2023			
Sale of goods	76,578	98,723	98,797
Receipt of services	98,797	45,345	76,575
Sale of property or other assets	3,453	3,453	2,324
Leases	2,342	65,464	23,423
Transfers of research and development	3,453	34,534	44,564
Transfers under licence agreements	2,342	565,645	2,345
Transfers under finance arrangements (excluding loans and equity contributions)	5,234	34,534	23,423
Settlement of liabilities	2,342	34,534	45,452
	<u>194,541</u>	<u>882,232</u>	<u>316,903</u>
Expenses recognised as bad debt	<u>2,345</u>	<u>4,565</u>	<u>2,323</u>
Amounts receivable from related party	<u>2,345</u>	<u>34,534</u>	<u>53,245</u>
Provision for doubtful debts	<u>2,345</u>	<u>4,535</u>	<u>45,324</u>

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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	52,345	52,345	23,452	23,423
Receipt of services	5,656	45,645	23,476	45,645
Sale of property or other assets	3,453	23,423	2,345	23,423
Leases	56,765	2,323	87,643	4,545
Transfers of research and development	3,434	45,645	3,245	23,243
Transfers under licence agreements	2,345	2,345	3,245	4,543
Transfers under finance arrangements (excluding loans and equity contributions)	5,567	45,645	2,345	23,423
Settlement of liabilities	82,746	23,234	2,345	45,453
	212,311	240,605	148,096	193,698
Expenses recognised as bad debt	3,443	5,234	24,587	435,435
Amounts receivable from related party	23,452	5,324	34,587	2,323
Provision for doubtful debts	2,345	5,234	34,524	2,342

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

	Joint ventures	Key management	Other related parties
	€	€	€
2024			
Sale of goods	76,578	98,723	98,797
Receipt of services	98,797	45,345	76,575
Sale of property or other assets	3,453	3,453	2,324
Leases	2,342	65,464	23,423
Transfers of research and development	3,453	34,534	44,564
Transfers under licence agreements	2,342	565,645	2,345
Transfers under finance arrangements (excluding loans and equity contributions)	5,234	34,534	23,423
Settlement of liabilities	2,342	34,534	45,452
	194,541	882,232	316,903
Expenses recognised as bad debt	2,345	4,565	2,323
Amounts receivable from related party	2,345	34,534	53,245
Provision for doubtful debts	2,345	4,535	45,324

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Expenditure with and payables to related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
2024				
Purchase of goods	3,245	32,343	3,245	98,776
Rendering of services	3,245	24,523	87,347	2,323
Purchase of property or other assets	2,345	45,645	4,523	5,345
Leases	3,453	2,345	4,564	4,545
Transfers of research and development	56,567	98,244	2,342	23,423
Transfers under licence agreements	345,345	23,234	234,234	45,234
Transfers under finance arrangements (excluding loans and equity contributions)	56,756	45,645	23,423	5,324
Settlement of liabilities	34,534	23,423	3,232	23,423
test	505,490	295,402	362,910	208,393
Amounts payable to related party	34,534	98,234	23,423	87,989

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

	Joint ventures	Key management	Other related parties
	€	€	€
2024			
Purchase of goods	24,310	3,442	98,776
Rendering of services	2,432	2,345	5,324
Purchase of property or other assets	1,234	2,345	2,234
Leases	2,134	3,536	6,544
Transfers of research and development	3,453	34,534	45,456
Transfers under licence agreements	2,342	64,564	2,323
Transfers under finance arrangements (excluding loans and equity contributions)	1,234	23,423	23,423
Settlement of liabilities	34,534	45,645	76,576
test	71,673	179,834	260,656
Amounts payable to related party	3,412	234,234	3,453

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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	3,245	32,343	3,245	98,776
Rendering of services	3,245	24,523	87,347	2,323
Purchase of property or other assets	2,345	45,645	4,523	5,345
Leases	3,453	2,345	4,564	4,545
Transfers of research and development	56,567	98,244	2,342	23,423
Transfers under licence agreements	345,345	23,234	234,234	45,234
Transfers under finance arrangements (excluding loans and equity contributions)	56,756	45,645	23,423	5,324
Settlement of liabilities	34,534	23,423	3,232	23,423
test	505,490	295,402	362,910	208,393
Amounts payable to related party	34,534	98,234	23,423	87,989

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

	Joint ventures	Key management	Other related parties
	€	€	€
2025			
Purchase of goods	24,310	3,442	98,776
Rendering of services	2,432	2,345	5,324
Purchase of property or other assets	1,234	2,345	2,234
Leases	2,134	3,536	6,544
Transfers of research and development	3,453	34,534	45,456
Transfers under licence agreements	2,342	64,564	2,323
Transfers under finance arrangements (excluding loans and equity contributions)	1,234	23,423	23,423
Settlement of liabilities	34,534	45,645	76,576
test	71,673	179,834	260,656
Amounts payable to related party	3,412	234,234	3,453

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
2023				
Purchase of goods	82,734	52,345	98,237	2,345
Rendering of services	3,453	4,564	2,345	2,345
Purchase of property or other assets	5,645	2,345	3,234	43,534
Leases	3,434	23,423	4,523	2,432
Transfers of research and development	55,664	4,523	23,246	2,345
Transfers under licence agreements	3,453	4,523	23,423	2,345
Transfers under finance arrangements (excluding loans and equity contributions)	5,656	2,342	2,345	23,423
Settlement of liabilities	3,434	5,324	24,234	4,532
	<u>163,473</u>	<u>99,389</u>	<u>181,587</u>	<u>83,301</u>
Amounts payable to related party	<u>34,523</u>	<u>5,234</u>	<u>23,452</u>	<u>4,523</u>

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	Joint ventures	Key management	Other related parties
	€	€	€
2023			
Purchase of goods	12,342	2,345	4,535
Rendering of services	23,234	2,345	2,342
Purchase of property or other assets	4,123	2,345	4,545
Leases	3,453	3,423	23,423
Transfers of research and development	1,234	45,645	4,545
Transfers under licence agreements	2,323	5,234	23,243
Transfers under finance arrangements (excluding loans and equity contributions)	4,534	23,234	23,423
Settlement of liabilities	41,234	2,345	4,545
	<u>92,477</u>	<u>86,916</u>	<u>90,601</u>
Amounts payable to related party	<u>34,213</u>	<u>2,345</u>	<u>45,645</u>

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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	82,734	52,345	98,237	2,345
Rendering of services	3,453	4,564	2,345	2,345
Purchase of property or other assets	5,645	2,345	3,234	43,534
Leases	3,434	23,423	4,523	2,432
Transfers of research and development	55,664	4,523	23,246	2,345
Transfers under licence agreements	3,453	4,523	23,423	2,345
Transfers under finance arrangements (excluding loans and equity contributions)	5,656	2,342	2,345	23,423
Settlement of liabilities	3,434	5,324	24,234	4,532
	<u>163,473</u>	<u>99,389</u>	<u>181,587</u>	<u>83,301</u>
Amounts payable to related party	<u>34,523</u>	<u>5,234</u>	<u>23,452</u>	<u>4,523</u>

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	Joint ventures	Key management	Other related parties
	€	€	€
2024			
Purchase of goods	12,342	2,345	4,535
Rendering of services	23,234	2,345	2,342
Purchase of property or other assets	4,123	2,345	4,545
Leases	3,453	3,423	23,423
Transfers of research and development	1,234	45,645	4,545
Transfers under licence agreements	2,323	5,234	23,243
Transfers under finance arrangements (excluding loans and equity contributions)	4,534	23,234	23,423
Settlement of liabilities	41,234	2,345	4,545
	<u>92,477</u>	<u>86,916</u>	<u>90,601</u>
Amounts payable to related party	<u>34,213</u>	<u>2,345</u>	<u>45,645</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Loans to related parties

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
2024				
At start of period	34,534	23,425	23,246	34,342
Advanced	5,656	34,234	5,234	5,324
Repaid	3,435	4,564	5,345	2,342
Interest charged	45,234	2,342	3,245	2,345
Interest received	52,345	4,564	23,423	4,343
Impairment	28,746	2,342	45,645	2,232
Expenses recognised as bad debt	98,734	2,345	45,234	34,534
At end of period	268,684	73,816	151,372	85,462
Provision for doubtful debts	34,543	98,374	87,643	2,345

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	Joint ventures	Key management	Other related parties
	€	€	€
2024			
At start of period	23,423	86,786	2,345
Advanced	1,234	2,345	23,423
Repaid	23,423	45,346	4,545
Interest charged	3,453	5,234	23,423
Interest received	56,465	43,534	45,645
Impairment	2,341	56,756	23,423
Expenses recognised as bad debt	87,688	4,534	32,432
At end of period	198,027	244,535	155,236
Provision for doubtful debts	1,234	87,236	2,345

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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	34,534	23,425	23,246	34,342
Advanced	5,656	34,234	5,234	5,324
Repaid	3,435	4,564	5,345	2,342
Interest charged	45,234	2,342	3,245	2,345
Interest received	52,345	4,564	23,423	4,343
Impairment	28,746	2,342	45,645	2,232
Expenses recognised as bad debt	98,734	2,345	45,234	34,534
At end of period	268,684	73,816	151,372	85,462
Provision for doubtful debts	34,543	98,374	87,643	2,345

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	Joint ventures	Key management	Other related parties
	€	€	€
2025			
At start of period	23,423	86,786	2,345
Advanced	1,234	2,345	23,423
Repaid	23,423	45,346	4,545
Interest charged	3,453	5,234	23,423
Interest received	56,465	43,534	45,645
Impairment	2,341	56,756	23,423
Expenses recognised as bad debt	87,688	4,534	32,432
At end of period	198,027	244,535	155,236
Provision for doubtful debts	1,234	87,236	2,345

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

[Click here to enter data](#)

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
2023				
At start of period	52,345	5,345	3,245	53,245
Advanced	3,434	5,464	2,345	23,234
Repaid	2,345	2,345	2,342	23,423
Interest charged	2,345	23,423	45,534	34,534
Interest received	2,345	5,523	23,423	2,343
Impairment	2,345	23,476	52,345	52,345
Expenses recognised as bad debt	52,345	2,345	5,324	2,234
At end of period	117,504	67,921	134,558	191,358
Provision for doubtful debts	73,283	23,486	98,234	77,767

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	Joint ventures	Key management	Other related parties
	€	€	€
2023			
At start of period	98,797	34,534	3,245
Advanced	2,342	45,645	34,534
Repaid	2,342	5,234	23,423
Interest charged	2,323	3,534	2,323
Interest received	4,334	34,534	45,456
Impairment	1,234	3,452	52,345
Expenses recognised as bad debt	23,423	23,452	23,243
At end of period	134,795	150,385	184,569
Provision for doubtful debts	98,767	28,374	98,796

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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				
At start of period	52,345	5,345	3,245	53,245
Advanced	3,434	5,464	2,345	23,234
Repaid	2,345	2,345	2,342	23,423
Interest charged	2,345	23,423	45,534	34,534
Interest received	2,345	5,523	23,423	2,343
Impairment	2,345	23,476	52,345	52,345
Expenses recognised as bad debt	52,345	2,345	5,324	2,234
At end of period	117,504	67,921	134,558	191,358
Provision for doubtful debts	73,283	23,486	98,234	77,767

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

	Joint ventures	Key management	Other related parties
	€	€	€
2024			
At start of period	98,797	34,534	3,245
Advanced	2,342	45,645	34,534
Repaid	2,342	5,234	23,423
Interest charged	2,323	3,534	2,323
Interest received	4,334	34,534	45,456
Impairment	1,234	3,452	52,345
Expenses recognised as bad debt	23,423	23,452	23,243
At end of period	134,795	150,385	184,569
Provision for doubtful debts	98,767	28,374	98,796

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Terms of loans to related parties

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

Terms of loans to related parties

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Loans from related parties

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	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
2024				
At start of period	34,546	23,423	87,468	2,234
Advanced	98,237	2,534	5,234	3,245
Repaid	2,345	5,234	456,456	2,432
Interest charged	2,345	234,234	32,423	45,542
Interest paid	2,345	4,564	23,425	23,423
Impairment	2,345	2,342	53,245	45,345
At end of period	142,163	272,331	658,251	122,221

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	Joint ventures	Key management	Other related parties
	€	€	€
2024			
At start of period	2,134	3,425	3,245
Advanced	65,467	3,452	2,235
Repaid	54,354	35,434	23,234
Interest charged	34,567	45,642	4,564
Interest paid	3,453	23,423	65,466
Impairment	4,645	4,545	98,686
At end of period	164,620	115,921	197,430

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

Loans from related parties

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	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
2025				
At start of period	34,546	23,423	87,468	2,234
Advanced	98,237	2,534	5,234	3,245
Repaid	2,345	5,234	456,456	2,432
Interest charged	2,345	234,234	32,423	45,542
Interest paid	2,345	4,564	23,425	23,423
Impairment	2,345	2,342	53,245	45,345
At end of period	142,163	272,331	658,251	122,221

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	Joint ventures	Key management	Other related parties
	€	€	€
2025			
At start of period	2,134	3,425	3,245
Advanced	65,467	3,452	2,235
Repaid	54,354	35,434	23,234
Interest charged	34,567	45,642	4,564
Interest paid	3,453	23,423	65,466
Impairment	4,645	4,545	98,686
At end of period	164,620	115,921	197,430

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	Parent	Entities with joint control or significant influence	Subsidiary	Associates
	€	€	€	€
2023				
At start of period	23,874	45,645	32,948	52,345
Advanced	34,537	2,345	23,423	5,234
Repaid	45,345	3,423	2,345	5,234
Interest charged	98,234	4,564	2,342	5,324
Interest paid	87,236	2,342	45,645	23,423
Impairment	34,762	53,245	34,224	34,534
At end of period	323,988	111,564	140,927	126,094

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	Joint ventures	Key management	Other related parties
	€	€	€
2023			
At start of period	87,375	234,524	53,245
Advanced	3,412	23,234	5,324
Repaid	76,577	45,645	4,534
Interest charged	3,453	2,345	4,532
Interest paid	45,645	52,345	32,453
Impairment	3,435	23,424	234,234
At end of period	219,897	381,517	334,322

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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	23,874	45,645	32,948	52,345
Advanced	34,537	2,345	23,423	5,234
Repaid	45,345	3,423	2,345	5,234
Interest charged	98,234	4,564	2,342	5,324
Interest paid	87,236	2,342	45,645	23,423
Impairment	34,762	53,245	34,224	34,534
At end of period	<u>323,988</u>	<u>111,564</u>	<u>140,927</u>	<u>126,094</u>

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	Joint ventures	Key management	Other related parties
	€	€	€
2024			
At start of period	87,375	234,524	53,245
Advanced	3,412	23,234	5,324
Repaid	76,577	45,645	4,534
Interest charged	3,453	2,345	4,532
Interest paid	45,645	52,345	32,453
Impairment	3,435	23,424	234,234
At end of period	<u>219,897</u>	<u>381,517</u>	<u>334,322</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Terms of loans from related parties

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50 Parent and ultimate parent undertaking

Description of relationships between entity and parents, including any changes A

Description of relationships between entity and parents, including any changes B

Description of relationships between entity and parents, including any changes C

The company's immediate parent is Parent Entity A1.

The ultimate parent is Ultimate Parent A2.

The most senior parent entity producing publicly available financial statements is Mr Senior Parent Test. These financial statements are available upon request from Address 1, Address 2, Address 3, Town, County, FS12 3FS

The ultimate controlling party is Ultimate Control Party A3.

Relationship between entity and parents

The parent of the largest group in which these financial statements are consolidated is PARENT OF LARGEST GROUP, incorporated in COUNTRY OF PARENT OF LARGEST GROUP.

The address of PARENT OF LARGEST GROUP is:

ADDRESS OF PARENT OF LARGEST GROUP

FURTHER INFORMATION ON PARENT OF LARGEST GROUP.

The parent of the smallest group in which these financial statements are consolidated is NAME OF PARENT OF SMALLEST GROUP, incorporated in COUNTRY OF PARENT OF SMALLEST GROUP.

The address of NAME OF PARENT OF SMALLEST GROUP is:

ADDRESS OF PARENT OF SMALLEST GROUP

FURTHER INFORMATION OF SMALLEST GROUP.

51 Non adjusting events after the financial period

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Parent Entity A1

52 Transition to IFRS

Test

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

Terms of loans from related parties

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50 Parent and ultimate parent undertaking

Description of relationships between entity and parents, including any changes A

Description of relationships between entity and parents, including any changes B

Description of relationships between entity and parents, including any changes C

The company's immediate parent is Parent Entity A1.

The ultimate parent is Ultimate Parent A2.

The most senior parent entity producing publicly available financial statements is Mr Senior Parent Test. These financial statements are available upon request from Address 1, Address 2, Address 3, Town, County, FS12 3FS

The ultimate controlling party is Ultimate Control Party A3.

Relationship between entity and parents

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The address of PARENT OF LARGEST GROUP is:

ADDRESS OF PARENT OF LARGEST GROUP

FURTHER INFORMATION ON PARENT OF LARGEST GROUP.

The parent of the smallest group in which these financial statements are consolidated is NAME OF PARENT OF SMALLEST GROUP, incorporated in COUNTRY OF PARENT OF SMALLEST GROUP.

The address of NAME OF PARENT OF SMALLEST GROUP is:

ADDRESS OF PARENT OF SMALLEST GROUP

FURTHER INFORMATION OF SMALLEST GROUP.

51 Non adjusting events after the financial period

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Parent Entity A1

52 Transition to IFRS

Test

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Consolidated Statement of Financial Position at 1 January 2023

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Assets				
Non-current assets				
Property, plant and equipment	76,454	98,844	87,645	262,943
Investment properties	3,344	3,453	6,756	13,553
Intangible assets	56,765	56,756	4,564	118,085
Equity accounted investments	3,453	3,453	67,867	74,773
Other non-current financial assets	56,756	56,756	4,564	118,076
Deferred tax assets	34,534	3,453	6,767	44,754
	<u>231,306</u>	<u>222,715</u>	<u>178,163</u>	<u>632,184</u>
Current assets				
Inventories	3,453	3,453	45,645	52,551
Trade and other receivables	3,453	5,675	67,867	76,995
Income tax asset	5,656	34,557	4,564	44,777
Cash and cash equivalents	3,453	45,345	345,634	394,432
Other current financial assets	6,756	4,534	5,645	16,935
	<u>22,771</u>	<u>93,564</u>	<u>469,355</u>	<u>585,690</u>
Non-current assets classified as held for sale	<u>34,534</u>	<u>74,534</u>	<u>56,756</u>	<u>165,824</u>
Total assets	<u>288,611</u>	<u>390,813</u>	<u>704,274</u>	<u>1,383,698</u>
Equity and liabilities				
Equity				
Share capital	(5,654)	(4,534)	(3,453)	(13,641)
Share premium	(34,534)	(6,756)	(56,756)	(98,046)
Capital redemption reserve	(45,645)	(4,534)	(34,456)	(84,635)
Foreign currency translation reserve	(3,453)	(67,657)	(45,456)	(116,566)
Revaluation reserve	(4,564)	(34,534)	(67,867)	(106,965)
Available for sale reserve	(3,453)	(56,756)	(456,456)	(516,665)
Cash flow hedging reserve	(3,453)	(3,453)	(67,867)	(74,773)
Other reserves	(3,453)	(5,675)	(45,645)	(54,773)
Retained earnings	<u>(5,645)</u>	<u>(45,456)</u>	<u>(44,567)</u>	<u>(95,668)</u>
Equity attributable to owners of the company	(109,854)	(229,355)	(822,523)	(1,161,732)
Non-controlling interests	<u>345,365</u>	<u>34,534</u>	<u>6,867</u>	<u>386,766</u>

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

Consolidated Statement of Financial Position at 1 July 2023

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Assets				
Non-current assets				
Property, plant and equipment	76,454	98,844	87,645	262,943
Investment properties	3,344	3,453	6,756	13,553
Intangible assets	56,765	56,756	4,564	118,085
Equity accounted investments	3,453	3,453	67,867	74,773
Other non-current financial assets	56,756	56,756	4,564	118,076
Deferred tax assets	34,534	3,453	6,767	44,754
	<u>231,306</u>	<u>222,715</u>	<u>178,163</u>	<u>632,184</u>
Current assets				
Inventories	3,453	3,453	45,645	52,551
Trade and other receivables	3,453	5,675	67,867	76,995
Income tax asset	5,656	34,557	4,564	44,777
Cash and cash equivalents	3,453	45,345	345,634	394,432
Other current financial assets	6,756	4,534	5,645	16,935
	<u>22,771</u>	<u>93,564</u>	<u>469,355</u>	<u>585,690</u>
Non-current assets classified as held for sale	<u>34,534</u>	<u>74,534</u>	<u>56,756</u>	<u>165,824</u>
Total assets	<u>288,611</u>	<u>390,813</u>	<u>704,274</u>	<u>1,383,698</u>
Equity and liabilities				
Equity				
Share capital	(5,654)	(4,534)	(3,453)	(13,641)
Share premium	(34,534)	(6,756)	(56,756)	(98,046)
Capital redemption reserve	(45,645)	(4,534)	(34,456)	(84,635)
Foreign currency translation reserve	(3,453)	(67,657)	(45,456)	(116,566)
Revaluation reserve	(4,564)	(34,534)	(67,867)	(106,965)
Available for sale reserve	(3,453)	(56,756)	(456,456)	(516,665)
Cash flow hedging reserve	(3,453)	(3,453)	(67,867)	(74,773)
Other reserves	(3,453)	(5,675)	(45,645)	(54,773)
Retained earnings	<u>(5,645)</u>	<u>(45,456)</u>	<u>(44,567)</u>	<u>(95,668)</u>
Equity attributable to owners of the company	(109,854)	(229,355)	(822,523)	(1,161,732)
Non-controlling interests	<u>345,365</u>	<u>34,534</u>	<u>6,867</u>	<u>386,766</u>

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Total equity	455,219	263,889	829,390	1,548,498
Non-current liabilities				
Loans and borrowings (non-current)	(56,756)	(56,756)	(45,645)	(159,157)
Retirement benefit obligations	(3,453)	(3,453)	(3,453)	(10,359)
Provisions (non-current)	(676,456)	(56,756)	(34,534)	(767,746)
Deferred income (non-current)	(3,453)	(34,534)	(5,665)	(43,652)
Other non-current financial liabilities	(45,347)	(567,567)	(34,534)	(647,448)
Deferred tax liabilities	(34,534)	(34,534)	(34,534)	(103,602)
	<u>(819,999)</u>	<u>(753,600)</u>	<u>(158,365)</u>	<u>(1,731,964)</u>
Current liabilities				
Trade and other payables	(56,756)	(5,675)	(4,534)	(66,965)
Loans and borrowings (current)	(34,534)	(34,534)	(3,453)	(72,521)
Income tax liability	(64,367)	(6,753)	(56,754)	(127,874)
Other current financial liabilities	(34,347)	(3,453)	(567,563)	(605,363)
Deferred income (current)	(34,534)	(56,756)	(34,534)	(125,824)
Dividends payable	(343,457)	(34,534)	(34,534)	(412,525)
Provisions (current)	(43,534)	(6,756)	(56,756)	(107,046)
	<u>(611,529)</u>	<u>(148,461)</u>	<u>(758,128)</u>	<u>(1,518,118)</u>
Liabilities associated with assets held for sale	(67,463)	(4,645)	(5,345)	(77,453)
Total liabilities	<u>(1,844,356)</u>	<u>(941,240)</u>	<u>(928,705)</u>	<u>(3,714,301)</u>
Total equity and liabilities	<u>(2,299,575)</u>	<u>(1,205,129)</u>	<u>(1,758,095)</u>	<u>(5,262,799)</u>

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

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Total equity	455,219	263,889	829,390	1,548,498
Non-current liabilities				
Loans and borrowings (non-current)	(56,756)	(56,756)	(45,645)	(159,157)
Retirement benefit obligations	(3,453)	(3,453)	(3,453)	(10,359)
Provisions (non-current)	(676,456)	(56,756)	(34,534)	(767,746)
Deferred income (non-current)	(3,453)	(34,534)	(5,665)	(43,652)
Other non-current financial liabilities	(45,347)	(567,567)	(34,534)	(647,448)
Deferred tax liabilities	(34,534)	(34,534)	(34,534)	(103,602)
	<u>(819,999)</u>	<u>(753,600)</u>	<u>(158,365)</u>	<u>(1,731,964)</u>
Current liabilities				
Trade and other payables	(56,756)	(5,675)	(4,534)	(66,965)
Loans and borrowings (current)	(34,534)	(34,534)	(3,453)	(72,521)
Income tax liability	(64,367)	(6,753)	(56,754)	(127,874)
Other current financial liabilities	(34,347)	(3,453)	(567,563)	(605,363)
Deferred income (current)	(34,534)	(56,756)	(34,534)	(125,824)
Dividends payable	(343,457)	(34,534)	(34,534)	(412,525)
Provisions (current)	(43,534)	(6,756)	(56,756)	(107,046)
	<u>(611,529)</u>	<u>(148,461)</u>	<u>(758,128)</u>	<u>(1,518,118)</u>
Liabilities associated with assets held for sale	<u>(67,463)</u>	<u>(4,645)</u>	<u>(5,345)</u>	<u>(77,453)</u>
Total liabilities	<u>(1,844,356)</u>	<u>(941,240)</u>	<u>(928,705)</u>	<u>(3,714,301)</u>
Total equity and liabilities	<u>(2,299,575)</u>	<u>(1,205,129)</u>	<u>(1,758,095)</u>	<u>(5,262,799)</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Consolidated Statement of Financial Position at 31 December 2023

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Assets				
Non-current assets				
Property, plant and equipment	856,756	67,535	86,754	1,011,045
Investment properties	34,456	3,453	56,764	94,673
Intangible assets	3,435	7,656	45,686	56,777
Equity accounted investments	5,656	3,453	45,645	54,754
Other non-current financial assets	56,756	5,675	87,675	150,106
Deferred tax assets	3,434	34,363	45,645	83,442
	<u>960,493</u>	<u>122,135</u>	<u>368,169</u>	<u>1,450,797</u>
Current assets				
Inventories	4,353	65,675	67,867	137,895
Trade and other receivables	34,534	3,453	56,756	94,743
Income tax asset	6,534	56,756	68,678	131,968
Cash and cash equivalents	3,456	34,534	6,567	44,557
Other current financial assets	34,534	56,756	7,865	99,155
	<u>83,411</u>	<u>217,174</u>	<u>207,733</u>	<u>508,318</u>
Non-current assets classified as held for sale	<u>4,645</u>	<u>3,434</u>	<u>45,645</u>	<u>53,724</u>
Total assets	<u>1,048,549</u>	<u>342,743</u>	<u>621,547</u>	<u>2,012,839</u>
Equity and liabilities				
Equity				
Share capital	(34,534)	(56,756)	(67,867)	(159,157)
Share premium	(45,645)	(3,453)	(56,756)	(105,854)
Capital redemption reserve	(3,453)	(5,675)	(76,867)	(85,995)
Foreign currency translation reserve	(45,645)	(34,534)	(56,756)	(136,935)
Revaluation reserve	(3,453)	(56,756)	(67,867)	(128,076)
Available for sale reserve	(45,645)	(34,534)	(5,675)	(85,854)
Cash flow hedging reserve	(5,664)	(56,756)	(68,678)	(131,098)
Other reserves	(3,453)	(34,534)	(67,567)	(105,554)
Retained earnings	<u>(5,663)</u>	<u>(65,464)</u>	<u>(67,867)</u>	<u>(138,994)</u>
Equity attributable to owners of the company	(193,155)	(348,462)	(535,900)	(1,077,517)
Non-controlling interests	<u>3,434</u>	<u>5,656</u>	<u>787,665</u>	<u>796,755</u>

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

Consolidated Statement of Financial Position at 30 June 2024

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Assets				
Non-current assets				
Property, plant and equipment	856,756	67,535	86,754	1,011,045
Investment properties	34,456	3,453	56,764	94,673
Intangible assets	3,435	7,656	45,686	56,777
Equity accounted investments	5,656	3,453	45,645	54,754
Other non-current financial assets	56,756	5,675	87,675	150,106
Deferred tax assets	3,434	34,363	45,645	83,442
	<u>960,493</u>	<u>122,135</u>	<u>368,169</u>	<u>1,450,797</u>
Current assets				
Inventories	4,353	65,675	67,867	137,895
Trade and other receivables	34,534	3,453	56,756	94,743
Income tax asset	6,534	56,756	68,678	131,968
Cash and cash equivalents	3,456	34,534	6,567	44,557
Other current financial assets	34,534	56,756	7,865	99,155
	<u>83,411</u>	<u>217,174</u>	<u>207,733</u>	<u>508,318</u>
Non-current assets classified as held for sale	<u>4,645</u>	<u>3,434</u>	<u>45,645</u>	<u>53,724</u>
Total assets	<u>1,048,549</u>	<u>342,743</u>	<u>621,547</u>	<u>2,012,839</u>
Equity and liabilities				
Equity				
Share capital	(34,534)	(56,756)	(67,867)	(159,157)
Share premium	(45,645)	(3,453)	(56,756)	(105,854)
Capital redemption reserve	(3,453)	(5,675)	(76,867)	(85,995)
Foreign currency translation reserve	(45,645)	(34,534)	(56,756)	(136,935)
Revaluation reserve	(3,453)	(56,756)	(67,867)	(128,076)
Available for sale reserve	(45,645)	(34,534)	(5,675)	(85,854)
Cash flow hedging reserve	(5,664)	(56,756)	(68,678)	(131,098)
Other reserves	(3,453)	(34,534)	(67,567)	(105,554)
Retained earnings	<u>(5,663)</u>	<u>(65,464)</u>	<u>(67,867)</u>	<u>(138,994)</u>
Equity attributable to owners of the company	(193,155)	(348,462)	(535,900)	(1,077,517)
Non-controlling interests	<u>3,434</u>	<u>5,656</u>	<u>787,665</u>	<u>796,755</u>

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Total equity	196,589	354,118	1,323,565	1,874,272
Non-current liabilities				
Loans and borrowings (non-current)	(56,546)	(34,534)	(34,536)	(125,616)
Retirement benefit obligations	(3,453)	(56,756)	(34,346)	(94,555)
Provisions (non-current)	(56,653)	(34,534)	(345,343)	(436,530)
Deferred income (non-current)	(34,537)	(56,756)	(545,645)	(636,938)
Other non-current financial liabilities	(34,354)	(34,534)	(345,345)	(414,233)
Deferred tax liabilities	(45,645)	(45,643)	(434,345)	(525,633)
	<u>(231,188)</u>	<u>(262,757)</u>	<u>(1,739,560)</u>	<u>(2,233,505)</u>
Current liabilities				
Trade and other payables	(34,536)	(3,453)	(34,534)	(72,523)
Loans and borrowings (current)	(65,456)	(54,534)	(5,654)	(125,644)
Income tax liability	(34,534)	(32,434)	(34,345)	(101,313)
Other current financial liabilities	(5,657)	(23,324)	(54,545)	(83,526)
Deferred income (current)	(86,785)	(4,545)	(67,653)	(158,983)
Dividends payable	(4,564)	(3,432)	(43,345)	(51,341)
Provisions (current)	(67,867)	(45,645)	(4,564)	(118,076)
	<u>(299,399)</u>	<u>(167,367)</u>	<u>(244,640)</u>	<u>(711,406)</u>
Liabilities associated with assets held for sale	<u>(564,564)</u>	<u>(3,434)</u>	<u>(3,423)</u>	<u>(571,421)</u>
Total liabilities	<u>(1,098,585)</u>	<u>(439,214)</u>	<u>(2,775,288)</u>	<u>(4,313,087)</u>
Total equity and liabilities	<u>(1,295,174)</u>	<u>(793,332)</u>	<u>(4,098,853)</u>	<u>(6,187,359)</u>

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

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Total equity	196,589	354,118	1,323,565	1,874,272
Non-current liabilities				
Loans and borrowings (non-current)	(56,546)	(34,534)	(34,536)	(125,616)
Retirement benefit obligations	(3,453)	(56,756)	(34,346)	(94,555)
Provisions (non-current)	(56,653)	(34,534)	(345,343)	(436,530)
Deferred income (non-current)	(34,537)	(56,756)	(545,645)	(636,938)
Other non-current financial liabilities	(34,354)	(34,534)	(345,345)	(414,233)
Deferred tax liabilities	(45,645)	(45,643)	(434,345)	(525,633)
	(231,188)	(262,757)	(1,739,560)	(2,233,505)
Current liabilities				
Trade and other payables	(34,536)	(3,453)	(34,534)	(72,523)
Loans and borrowings (current)	(65,456)	(54,534)	(5,654)	(125,644)
Income tax liability	(34,534)	(32,434)	(34,345)	(101,313)
Other current financial liabilities	(5,657)	(23,324)	(54,545)	(83,526)
Deferred income (current)	(86,785)	(4,545)	(67,653)	(158,983)
Dividends payable	(4,564)	(3,432)	(43,345)	(51,341)
Provisions (current)	(67,867)	(45,645)	(4,564)	(118,076)
	(299,399)	(167,367)	(244,640)	(711,406)
Liabilities associated with assets held for sale	(564,564)	(3,434)	(3,423)	(571,421)
Total liabilities	(1,098,585)	(439,214)	(2,775,288)	(4,313,087)
Total equity and liabilities	(1,295,174)	(793,332)	(4,098,853)	(6,187,359)

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Consolidated Income Statement for the year ended 31 December 2023

	Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Revenue		6,545	34,534	34,534	75,613
Cost of sales		3,453	45,645	56,435	105,533
Gross		9,998	80,179	90,969	181,146
Distribution costs		5,645	34,534	3,453	43,632
Administrative expenses		56,456	54,645	6,453	117,554
Other operating income		34,534	34,534	34,534	103,602
Other operating expense		4,564	4,564	6,564	15,692
Other gains / losses		34,534	3,453	34,534	72,521
Operating		145,731	211,909	176,507	534,147
Finance income		4,564	45,645	56,456	106,665
Finance costs		3,453	34,534	3,434	41,421
Net finance income / cost		8,017	80,179	59,890	148,086
Share of of equity accounted investees		45,645	45,645	56,456	147,746
before tax		199,393	337,733	292,853	829,979
Income tax		34,534	34,534	34,534	103,602
for the financial year		233,927	372,267	327,387	933,581

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

Consolidated Income Statement for the year ended 30 June 2024

	Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Revenue		6,545	34,534	34,534	75,613
Cost of sales		3,453	45,645	56,435	105,533
Gross		9,998	80,179	90,969	181,146
Distribution costs		5,645	34,534	3,453	43,632
Administrative expenses		56,456	54,645	6,453	117,554
Other operating income		34,534	34,534	34,534	103,602
Other operating expense		4,564	4,564	6,564	15,692
Other gains / losses		34,534	3,453	34,534	72,521
Operating		145,731	211,909	176,507	534,147
Finance income		4,564	45,645	56,456	106,665
Finance costs		3,453	34,534	3,434	41,421
Net finance income / cost		8,017	80,179	59,890	148,086
Share of of equity accounted investees		45,645	45,645	56,456	147,746
before tax		199,393	337,733	292,853	829,979
Income tax		34,534	34,534	34,534	103,602
for the financial year		233,927	372,267	327,387	933,581

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

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

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Statement of Financial Position at 1 January 2023

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Assets				
Non-current assets				
Property, plant and equipment	4,534	32,532	43,453	80,519
Investment properties	45,635	5,645	52,345	103,625
Intangible assets	34,534	65,756	2,345	102,635
Investments in subsidiaries, joint ventures and associates	54,645	4,456	4,656	63,757
Other non-current financial assets	3,434	6,756	4,457	14,647
Deferred tax assets	56,546	3,245	5,645	65,436
	<u>199,328</u>	<u>118,390</u>	<u>112,901</u>	<u>430,619</u>
Current assets				
Inventories	34,354	4,564	3,245	42,163
Trade and other receivables	64,536	56,756	75,674	196,966
Income tax asset	34,534	4,564	5,342	44,440
Cash and cash equivalents	56,756	5,234	45,645	107,635
Other current financial assets	34,534	45,645	45,645	125,824
	<u>224,714</u>	<u>116,763</u>	<u>175,551</u>	<u>517,028</u>
Non-current assets classified as held for sale	56,756	2,345	3,245	62,346
Total assets	<u>480,798</u>	<u>237,498</u>	<u>291,697</u>	<u>1,009,993</u>
Equity and liabilities				
Equity				
Share capital	(4,534)	(45,465)	(45,645)	(95,644)
Share premium	(5,656)	(45,645)	(5,324)	(56,625)
Capital redemption reserve	(45,345)	(5,324)	(4,564)	(55,233)
Foreign currency translation reserve	(56,756)	(45,645)	(6,767)	(109,168)
Revaluation reserve	(34,534)	(45,645)	(45,645)	(125,824)
Available for sale reserve	(5,656)	(3,245)	(7,567)	(16,468)
Cash flow hedging reserve	(34,534)	(4,564)	(4,564)	(43,662)
Other reserves	(5,653)	(45,645)	(4,564)	(55,862)
Retained earnings	(2,345)	(5,324)	(45,456)	(53,125)
Total equity	<u>(195,013)</u>	<u>(246,502)</u>	<u>(170,096)</u>	<u>(611,611)</u>

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

Statement of Financial Position at 1 July 2023

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Assets				
Non-current assets				
Property, plant and equipment	4,534	32,532	43,453	80,519
Investment properties	45,635	5,645	52,345	103,625
Intangible assets	34,534	65,756	2,345	102,635
Investments in subsidiaries, joint ventures and associates	54,645	4,456	4,656	63,757
Other non-current financial assets	3,434	6,756	4,457	14,647
Deferred tax assets	56,546	3,245	5,645	65,436
	<u>199,328</u>	<u>118,390</u>	<u>112,901</u>	<u>430,619</u>
Current assets				
Inventories	34,354	4,564	3,245	42,163
Trade and other receivables	64,536	56,756	75,674	196,966
Income tax asset	34,534	4,564	5,342	44,440
Cash and cash equivalents	56,756	5,234	45,645	107,635
Other current financial assets	34,534	45,645	45,645	125,824
	<u>224,714</u>	<u>116,763</u>	<u>175,551</u>	<u>517,028</u>
Non-current assets classified as held for sale	56,756	2,345	3,245	62,346
Total assets	<u>480,798</u>	<u>237,498</u>	<u>291,697</u>	<u>1,009,993</u>
Equity and liabilities				
Equity				
Share capital	(4,534)	(45,465)	(45,645)	(95,644)
Share premium	(5,656)	(45,645)	(5,324)	(56,625)
Capital redemption reserve	(45,345)	(5,324)	(4,564)	(55,233)
Foreign currency translation reserve	(56,756)	(45,645)	(6,767)	(109,168)
Revaluation reserve	(34,534)	(45,645)	(45,645)	(125,824)
Available for sale reserve	(5,656)	(3,245)	(7,567)	(16,468)
Cash flow hedging reserve	(34,534)	(4,564)	(4,564)	(43,662)
Other reserves	(5,653)	(45,645)	(4,564)	(55,862)
Retained earnings	(2,345)	(5,324)	(45,456)	(53,125)
Total equity	<u>(195,013)</u>	<u>(246,502)</u>	<u>(170,096)</u>	<u>(611,611)</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Non-current liabilities				
Loans and borrowings (non-current)	(43,534)	(5,234)	(67,567)	(116,335)
Retirement benefit obligations	(5,654)	(45,645)	(2,345)	(53,644)
Provisions (non-current)	(45,645)	(2,345)	(45,646)	(93,636)
Deferred income (non-current)	(5,675)	(4,564)	(45,645)	(55,884)
Other non-current financial liabilities	(46,456)	(45,645)	(45,645)	(137,746)
Deferred tax liabilities	(56,756)	(4,523)	(6,754)	(68,033)
	<u>(203,720)</u>	<u>(107,956)</u>	<u>(213,602)</u>	<u>(525,278)</u>
Current liabilities				
Trade and other payables	(45,645)	(45,645)	(45,645)	(136,935)
Loans and borrowings (current)	(52,345)	(4,645)	(45,647)	(102,637)
Income tax liability	(2,345)	(2,345)	(54,657)	(59,347)
Other current financial liabilities	(45,645)	(45,645)	(56,456)	(147,746)
Deferred income (current)	(45,645)	(56,758)	(345,457)	(447,860)
Dividends payable	(2,345)	(5,324)	(67,564)	(75,233)
Provisions (current)	(56,756)	(65,755)	(5,675)	(128,186)
	<u>(250,726)</u>	<u>(226,117)</u>	<u>(621,101)</u>	<u>(1,097,944)</u>
Liabilities associated with assets held for sale	<u>(87,438)</u>	<u>(56,756)</u>	<u>(34,533)</u>	<u>(178,727)</u>
Total liabilities	<u>(541,884)</u>	<u>(390,829)</u>	<u>(869,236)</u>	<u>(1,801,949)</u>
Total equity and liabilities	<u>(736,897)</u>	<u>(637,331)</u>	<u>(1,039,332)</u>	<u>(2,413,560)</u>

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

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Non-current liabilities				
Loans and borrowings (non-current)	(43,534)	(5,234)	(67,567)	(116,335)
Retirement benefit obligations	(5,654)	(45,645)	(2,345)	(53,644)
Provisions (non-current)	(45,645)	(2,345)	(45,646)	(93,636)
Deferred income (non-current)	(5,675)	(4,564)	(45,645)	(55,884)
Other non-current financial liabilities	(46,456)	(45,645)	(45,645)	(137,746)
Deferred tax liabilities	(56,756)	(4,523)	(6,754)	(68,033)
	<u>(203,720)</u>	<u>(107,956)</u>	<u>(213,602)</u>	<u>(525,278)</u>
Current liabilities				
Trade and other payables	(45,645)	(45,645)	(45,645)	(136,935)
Loans and borrowings (current)	(52,345)	(4,645)	(45,647)	(102,637)
Income tax liability	(2,345)	(2,345)	(54,657)	(59,347)
Other current financial liabilities	(45,645)	(45,645)	(56,456)	(147,746)
Deferred income (current)	(45,645)	(56,758)	(345,457)	(447,860)
Dividends payable	(2,345)	(5,324)	(67,564)	(75,233)
Provisions (current)	(56,756)	(65,755)	(5,675)	(128,186)
	<u>(250,726)</u>	<u>(226,117)</u>	<u>(621,101)</u>	<u>(1,097,944)</u>
Liabilities associated with assets held for sale	<u>(87,438)</u>	<u>(56,756)</u>	<u>(34,533)</u>	<u>(178,727)</u>
Total liabilities	<u>(541,884)</u>	<u>(390,829)</u>	<u>(869,236)</u>	<u>(1,801,949)</u>
Total equity and liabilities	<u>(736,897)</u>	<u>(637,331)</u>	<u>(1,039,332)</u>	<u>(2,413,560)</u>

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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Statement of Financial Position at 31 December 2023

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Assets				
Non-current assets				
Property, plant and equipment	23,423	4,234	7,464	35,121
Investment properties	4,234	5,434	34,534	44,202
Intangible assets	23,423	35,343	567,567	626,333
Investments in subsidiaries, joint ventures and associates	3,434	34,534	3,453	41,421
Other non-current financial assets	34,367	45,645	56,756	136,768
Deferred tax assets	3,434	45,645	34,345	83,424
	<u>92,315</u>	<u>170,835</u>	<u>704,119</u>	<u>967,269</u>
Current assets				
Inventories	34,534	3,453	56,756	94,743
Trade and other receivables	7,645	3,453	34,534	45,632
Income tax asset	34,534	45,645	56,756	136,935
Cash and cash equivalents	564,564	3,453	34,534	602,551
Other current financial assets	3,453	4,564	5,675	13,692
	<u>644,730</u>	<u>60,568</u>	<u>188,255</u>	<u>893,553</u>
Non-current assets classified as held for sale	<u>34,534</u>	<u>34,534</u>	<u>3,453</u>	<u>72,521</u>
Total assets	<u>771,579</u>	<u>265,937</u>	<u>895,827</u>	<u>1,933,343</u>
Equity and liabilities				
Equity				
Share capital	(45,645)	(45,645)	(56,756)	(148,046)
Share premium	(34,347)	(345,345)	(3,453)	(383,145)
Capital redemption reserve	(34,347)	(45,645)	(56,756)	(136,748)
Foreign currency translation reserve	(34,534)	(3,453)	(353,453)	(391,440)
Revaluation reserve	(65,454)	(4,564)	(43,453)	(113,471)
Available for sale reserve	(34,354)	(34,534)	(56,756)	(125,644)
Cash flow hedging reserve	(3,453)	(45,645)	(3,434)	(52,532)
Other reserves	(34,534)	(3,453)	(56,756)	(94,743)
Retained earnings	<u>(34,534)</u>	<u>(6,334)</u>	<u>(354,334)</u>	<u>(395,202)</u>
Total equity	<u>(321,202)</u>	<u>(534,618)</u>	<u>(985,151)</u>	<u>(1,840,971)</u>

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

Statement of Financial Position at 30 June 2024

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Assets				
Non-current assets				
Property, plant and equipment	23,423	4,234	7,464	35,121
Investment properties	4,234	5,434	34,534	44,202
Intangible assets	23,423	35,343	567,567	626,333
Investments in subsidiaries, joint ventures and associates	3,434	34,534	3,453	41,421
Other non-current financial assets	34,367	45,645	56,756	136,768
Deferred tax assets	3,434	45,645	34,345	83,424
	<u>92,315</u>	<u>170,835</u>	<u>704,119</u>	<u>967,269</u>
Current assets				
Inventories	34,534	3,453	56,756	94,743
Trade and other receivables	7,645	3,453	34,534	45,632
Income tax asset	34,534	45,645	56,756	136,935
Cash and cash equivalents	564,564	3,453	34,534	602,551
Other current financial assets	3,453	4,564	5,675	13,692
	<u>644,730</u>	<u>60,568</u>	<u>188,255</u>	<u>893,553</u>
Non-current assets classified as held for sale	<u>34,534</u>	<u>34,534</u>	<u>3,453</u>	<u>72,521</u>
Total assets	<u>771,579</u>	<u>265,937</u>	<u>895,827</u>	<u>1,933,343</u>
Equity and liabilities				
Equity				
Share capital	(45,645)	(45,645)	(56,756)	(148,046)
Share premium	(34,347)	(345,345)	(3,453)	(383,145)
Capital redemption reserve	(34,347)	(45,645)	(56,756)	(136,748)
Foreign currency translation reserve	(34,534)	(3,453)	(353,453)	(391,440)
Revaluation reserve	(65,454)	(4,564)	(43,453)	(113,471)
Available for sale reserve	(34,354)	(34,534)	(56,756)	(125,644)
Cash flow hedging reserve	(3,453)	(45,645)	(3,434)	(52,532)
Other reserves	(34,534)	(3,453)	(56,756)	(94,743)
Retained earnings	<u>(34,534)</u>	<u>(6,334)</u>	<u>(354,334)</u>	<u>(395,202)</u>
Total equity	<u>(321,202)</u>	<u>(534,618)</u>	<u>(985,151)</u>	<u>(1,840,971)</u>

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Notes to the Financial Statements for the Financial Year Ended **31 December 2024**

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Non-current liabilities				
Loans and borrowings (non-current)	(34,534)	(34,534)	(657,567)	(726,635)
Retirement benefit obligations	(34,534)	(3,453)	(345,345)	(383,332)
Provisions (non-current)	(34,534)	(34,347)	(675,675)	(744,556)
Deferred income (non-current)	(34,346)	(34,534)	(4,534)	(73,414)
Other non-current financial liabilities	(4,345)	(3,453)	(5,656)	(13,454)
Deferred tax liabilities	(3,434)	(3,434)	(34,534)	(41,402)
	<u>(145,727)</u>	<u>(113,755)</u>	<u>(1,723,311)</u>	<u>(1,982,793)</u>
Current liabilities				
Trade and other payables	(5,645)	(4,645)	(56,756)	(67,046)
Loans and borrowings (current)	(5,645)	(34,534)	(34,534)	(74,713)
Income tax liability	(3,453)	(34,534)	(567,567)	(605,554)
Other current financial liabilities	(3,453)	(56,456)	(3,434)	(63,343)
Deferred income (current)	(45,343)	(34,534)	(456,456)	(536,333)
Dividends payable	(2,323)	(64,645)	(66,456)	(133,424)
Provisions (current)	(3,434)	(3,436)	(34,534)	(41,404)
	<u>(69,296)</u>	<u>(232,784)</u>	<u>(1,219,737)</u>	<u>(1,521,817)</u>
Liabilities associated with assets held for sale	<u>(63,877)</u>	<u>(44,534)</u>	<u>(45,345)</u>	<u>(153,756)</u>
Total liabilities	<u>(278,900)</u>	<u>(391,073)</u>	<u>(2,988,393)</u>	<u>(3,658,366)</u>
Total equity and liabilities	<u>(600,102)</u>	<u>(925,691)</u>	<u>(3,973,544)</u>	<u>(5,499,337)</u>

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

	As originally reported €	Reclassification €	Remeasurement €	As restated €
Non-current liabilities				
Loans and borrowings (non-current)	(34,534)	(34,534)	(657,567)	(726,635)
Retirement benefit obligations	(34,534)	(3,453)	(345,345)	(383,332)
Provisions (non-current)	(34,534)	(34,347)	(675,675)	(744,556)
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Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Income Statement for the year ended 31 December 2023

	Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
Revenue		56,753	87,387	65,376	209,516
Cost of sales		3,437	34,534	34,534	72,505
Gross		60,190	121,921	99,910	282,021
Distribution costs		5,344	45,645	5,234	56,223
Administrative expenses		63,445	34,534	34,534	132,513
Other operating income		34,345	56,456	56,567	147,368
Other operating expense		5,656	34,534	54,645	94,835
Other gains / losses		34,534	4,523	3,453	42,510
Operating		203,514	297,613	254,343	755,470
Finance income		56,756	34,534	3,433	94,723
Finance costs		34,534	6,464	34,534	75,532
Net finance income / cost		91,290	40,998	37,967	170,255
before tax		294,804	338,611	292,310	925,725
Income tax		34,534	45,234	34,537	114,305
for the financial year		329,338	383,845	326,847	1,040,030

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

Income Statement for the year ended 30 June 2024

	Note	As originally reported €	Reclassification €	Remeasurement €	As restated €
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for the financial year		329,338	383,845	326,847	1,040,030

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iXBRL Detailed Profit and Loss Account for the Year Ended 31 December 2024

	2024 €	2023 €
Cost of sales		
Distribution costs		
Administrative expenses		
Other operating income		
Other items		
Gain after tax on sale of discontinued operations	410	820
Financial instrument fair value gain	3,633	7,266
Foreign exchange gain included in finance income	1,183	2,366
Profit on ordinary activities before taxation	5,226	10,452
Tax on profit or loss on ordinary activities	83	166
Profit for the financial year	5,309	10,618

There is a difference between the values assigned to **Turnover** within the primary statements (€13,153) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Gross Profit** within the primary statements (€12,971) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Other Operating Income** within the primary statements (€7,153) and the iXBRL tagged detailed profit and loss (-).

There is a difference between the values assigned to **Government Grant Income** within the primary statements (€98) 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 (€71,879) and the iXBRL tagged detailed profit and loss (€8,740).

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iXBRL Detailed Profit and Loss Account for the Year Ended 30 June 2025

	2025 €	2024 €
Cost of sales		
Distribution costs		
Administrative expenses		
Other operating income		
Other items		
Gain after tax on sale of discontinued operations	410	820
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There is a difference between the values assigned to **Profit or Loss Before Tax** within the primary statements (€71,879) and the iXBRL tagged detailed profit and loss (€8,740).

ROI IFRS REG

trading as Ireland International Financial Reporting Standards

iXBRL Detailed Profit and Loss Account for the Year Ended 31 December 2024

2024
€

2023
€

There is a difference between the values assigned to **Turnover** within the primary statements (€13,153) and the iXBRL tagged detailed profit and loss (-).

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iXBRL Detailed Profit and Loss Account for the Year Ended 30 June 2025

2025
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2024
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