



Financial Statements

Goodbody Subscriber Two Limited

For the financial year ended 30 April 2025

Registered number: 241944

Company Information

Directors	DA Widger MJ Ward M Barr R Lyons C Carroll S Carson Kerill O'Shaughnessy
Company secretary	G Howard J McGourty
Registered number	241944
Registered office	25 North Wall Quay Dublin 1 D01 H104
Accountants	Grant Thornton Business Advisory Services Limited Chartered Accountants 13 - 18 City Quay Dublin 2

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Directors' report

For the financial year ended 30 April 2025

The directors present their annual report and unaudited financial statements for the financial year ended 30 April 2025.

Principal activities

The principal activity of the Company is to act as shareholder in shelf companies established by A&L Goodbody LLP. The Company did not trade during the financial year.

Results and dividends

The profit for the financial year, after taxation, amounted to €Nil (2024: €Nil).

The directors have not recommended a dividend (2024: €Nil).

Directors

The directors who served during the financial year were:

DA Widger
MJ Ward
M Barr
R Lyons
C Carroll
S Carson
Kerill O'Shaughnessy

The directors and secretary who served the Company during the financial year and up to the date of this report are listed above. Except where indicated, they served as directors for the entire year. In accordance with the Articles of Association, the directors are not required to retire by rotation.

The shares of the Company are held by Goodbody Secretarial Limited for the beneficial interest of the partners in A&L Goodbody LLP. The directors of the Company had no direct beneficial interest in the shares of the Company, at the start and end of the accounting period except as described. The Company secretary had no beneficial interest in the shares of the Company at any time during the accounting period.

Financial risk management objectives and policies

There are no risks or uncertainties noted by the directors at the reporting date that would materially and adversely affect the Company's future operating results or financial position.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Company's accounting records are maintained at the Company's registered office.

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 350 of the Companies Act 2014.

Directors' report (continued)

For the financial year ended 30 April 2025

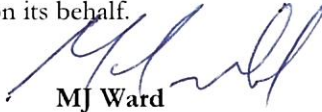
Events since the end of the financial year

There have been no significant events affecting the Company since the financial year end.

This report was approved by the board and signed on its behalf.



DA Widger
Director



MJ Ward
Director

Date: 19 December 2025

Directors' responsibilities statement

For the financial year ended 30 April 2025

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

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

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date and of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

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

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

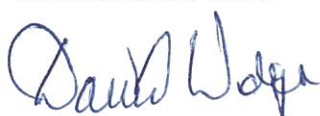
The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on page 9:

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

On behalf of the board



DA Widger
Director



MJ Ward
Director

Date: **19 December 2025**

Independent Accountant's report to the directors on the unaudited financial statements of Goodbody Subscriber Two Limited for the financial year ended 30 April 2025

In order to assist you fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Goodbody Subscriber Two Limited for the financial year ended 30 April 2025, which comprise the Statement of comprehensive income, the Statement of financial position, the Statement of changes in equity and the related notes to the financial statements, including a summary of significant accounting policies, from the Company's accounting records and from information and explanations you have given to us.

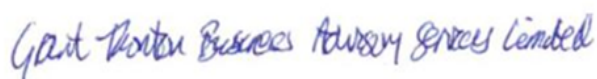
The financial statements have been prepared on the basis set out in the notes to the financial statements.

This report is made solely to the directors of Goodbody Subscriber Two Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely that we might compile the financial statements that we have been engaged to compile, report to the Company's directors that we have done so and state those matters that we have agreed to state to the directors of Goodbody Subscriber Two Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Goodbody Subscriber Two Limited and its directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with International Standard on Related Services 4410 (Revised) Compilation Engagements issued by the International Auditing and Assurance Standards Board (the 'IAASB') and have complied with the ethical guidance laid down by the IESBA Code and Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have approved the financial statements for the financial year ended 30 April 2025 and you have acknowledged on the Statement of financial position as at 30 April 2025 your duty to ensure that Goodbody Subscriber Two Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view in accordance with the Companies Act 2014. You consider that Goodbody Subscriber Two Limited is exempt from the statutory audit requirement for the financial year ended 30 April 2025.

We have not been instructed to carry out an audit or review the financial statements of Goodbody Subscriber Two Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Grant Thornton Business Advisory Services Limited

Chartered Accountants
13 - 18 City Quay
Dublin 2

Date: 19 December 2025

Statement of comprehensive income

For the financial year ended 30 April 2025

The Company has not traded during the financial year nor the preceding financial year. During these periods, the Company received no income and incurred no expenditure and therefore made neither profit or loss, nor had any other comprehensive income.

The notes on pages 8 to 9 form part of these financial statements.

Statement of financial position

As at 30 April 2025

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	2	1	1
		<u>1</u>	<u>1</u>
Net assets			
		<u>1</u>	<u>1</u>
Capital and reserves			
Called up share capital presented as equity	4	1	1
		<u>1</u>	<u>1</u>
Shareholders' funds			
		<u>1</u>	<u>1</u>

We, as directors of Goodbody Subscriber Two Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.
- (d) We acknowledge the Company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the state of the assets, liabilities and financial position of the Company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (e) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.

The financial statements were approved and authorised for issue by the board:


DA Widger
 Director


MJ Ward
 Director

Date: 19 December 2025

The notes on pages 8 to 9 form part of these financial statements.

Statement of changes in equity

For the financial year ended 30 April 2025

	Called up share capital	Total equity
	€	€
At 1 May 2024	1	1
At 30 April 2025	1	1

Statement of changes in equity

For the financial year ended 30 April 2024

	Called up share capital	Total equity
	€	€
At 1 May 2023	1	1
At 30 April 2024	1	1

The notes on pages 8 to 9 form part of these financial statements.

Notes to the financial statements

For the financial year ended 30 April 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The Company qualifies as a small company as defined by section 280A of the Act, in respect of the financial year and has applied the rules of the ‘Small Companies Regime’ in accordance with section 280C of the Act and section 1A of FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies. No judgements were made or estimates determined in the context of the preparation of these financial statements.

The financial statements are presented in Euro (€).

The following principal accounting policies have been applied:

1.2 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities.

2. Debtors: Amounts falling due within one year

	2025	2024
	€	€
Trade debtors	1	1
	<u>1</u>	<u>1</u>

3. Controlling party and related party transactions

The controlling party of the Company is A&L Goodbody LLP. No transactions with related parties were undertaken such as are required to be disclosed under FRS 102.

4. Share capital

	2025	2024
	€	€
Allotted, called up and fully paid		
1 Ordinary share of €1.27	1	1
	<u>1</u>	<u>1</u>

Notes to the financial statements

For the financial year ended 30 April 2025

5. Post balance sheet events

There have been no significant events affecting the Company since the financial year end.

6. Approval of financial statements

The board of directors approved these financial statements for issue on **19 December 2025**