

ONWIRE GLOBAL LIMITED

(A company limited by shares, incorporated in Ireland)

Company Registration Number: 703173

ABRIDGED FINANCIAL STATEMENTS

for the year ended 31 December 2025

FOR FILING WITH THE COMPANIES REGISTRATION OFFICE (CRO)

FORM B1 ANNUAL RETURN

Company Registration Number:	703173
Registered Office:	39 Castlegate Green, Adamstown, Lucan, Dublin, K78 F455, Ireland
Directors:	Mrs Darija Holm Miss Stella Sovic (Appointed 25 May 2025)
Secretary:	Mr Anders Holm
Accountants:	ID Accounting Services
Bankers:	Revolut

*Prepared in accordance with FRS 102 Section 1A (Small Entities)
and the Companies Act 2014*

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ONWIRE GLOBAL LIMITED

DIRECTORS' REPORT

for the year ended 31 December 2025

1. PRINCIPAL ACTIVITIES

The principal activity of the company during the year was the provision of bookkeeping, tax compliance (including VAT returns, income tax returns and corporation tax), and related financial services to individuals and SMEs in Ireland. There were no significant changes in the nature of the company's principal activities during the year.

2. BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The company continued to trade during the year and reported a loss for the financial year of EUR 1,513.32 (2024: loss of EUR 6,966.06). Turnover increased to EUR 25,645.30 (2024: EUR 7,255.62), reflecting growth in the client base. The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

3. RESULTS AND DIVIDENDS

The loss for the year, after providing for depreciation and all known liabilities, amounted to EUR 1,513.32 (2024: EUR 6,966.06). The directors do not recommend the payment of a dividend for the year ended 31 December 2025.

4. DIRECTORS AND SECRETARY

The directors who served throughout the financial year, except as noted, were as follows:

Mrs Darija Holm

Miss Stella Sovic (Appointed 25 May 2025)

The secretary who served throughout the financial year was Mr Anders Holm.

The directors' and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Held at 31/12/25
Mrs Darija Holm	Share Class A	100
Miss Stella Sovic	Share Class A	Nil

Miss Stella Sovic had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 31 December 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

4a. TAXATION STATUS

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

5. STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and 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 of any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable the directors to ensure that the financial statements and directors' report comply with the Companies Act 2014, and enable the financial statements to be audited. The directors are also responsible for

safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

6. AUDIT EXEMPTION

The company is availing of the exemption from having an audit provided for by Section 360 of the Companies Act 2014. The company qualifies for this exemption as it satisfies all the conditions specified in Section 360(2) to (7) inclusive, and no notice has been served on the company under Section 334(1) of the Companies Act 2014 requiring the company to have its annual accounts audited.

7. GOING CONCERN

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company continues to trade and is supported by the director's loan account. The controlling shareholder and director, Mrs Darija Holm, is committed to continued support and has confirmed that she will not seek repayment of amounts due to her for at least twelve months from the date of signing these financial statements. Accordingly, the directors continue to adopt the going concern basis in preparing the financial statements.

8. EVENTS AFTER THE BALANCE SHEET DATE

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

9. ACCOUNTING RECORDS (S.282 CA 2014)

The measures taken by the directors to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the use of appropriate accounting systems with regular reconciliation of bank accounts and the maintenance of computerised records using Bright Accounts Production software. The accounting records of the company are maintained at the company's registered office at 39 Castlegate Green, Adamstown, Lucan, Dublin, K78 F455, Ireland.

On behalf of the Board:



Mrs Darija Holm

Director

Date: 23/02 2026

ONWIRE GLOBAL LIMITED

STATEMENT UNDER SECTION 352 OF THE COMPANIES ACT 2014

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS 102 Section 1A (Small Entities).

The company has availed of the exemption provided by Section 352 of the Companies Act 2014 from the requirement to annex the directors' report and profit and loss account to the annual return filed with the Registrar of Companies. The company qualifies as a small company under the Companies Act 2014 and satisfies all the conditions set out in Section 280A.

STATEMENT UNDER SECTION 358 OF THE COMPANIES ACT 2014

The directors acknowledge their obligations to ensure that the company complies with the provisions of the Companies Act 2014 and confirm each of the following:

- (a) the company has claimed the exemption from the obligation to have its annual accounts audited under Section 360 of the Companies Act 2014;
- (b) the conditions for that exemption, as set out in Section 360, have been met;
- (c) the company has relied on the exemption on the basis of the entitlements and conditions set out in Section 360;
- (d) no notice has been served on the company under Section 334(1) requiring an audit; and
- (e) the directors acknowledge their obligations under the Companies Act 2014 to keep adequate accounting records and to prepare financial statements which give a true

and fair view 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 year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

On behalf of the Board:



Mrs Darija Holm

Director

Date: 20/02 2026

ONWIRE GLOBAL LIMITED

ABRIDGED BALANCE SHEET

as at 31 December 2025

	2025 EUR	2024 EUR
FIXED ASSETS		
Tangible assets	951.12	-
	951.12	-
CURRENT ASSETS		
Debtors	777.00	138.00
Cash at bank and in hand	252.49	-
	1,029.49	138.00
CREDITORS: amounts falling due within one year	(1,408.61)	(357.00)
NET CURRENT ASSETS / (LIABILITIES)	(379.12)	(219.00)
TOTAL ASSETS LESS CURRENT LIABILITIES	572.00	(219.00)
CREDITORS: amounts falling due after more than one year	(1,978.26)	(6,860.06)
NET ASSETS / (LIABILITIES)	(1,406.26)	(7,079.06)
CAPITAL AND RESERVES		
Called up share capital	100.00	100.00

Profit and loss account	(1,506.26)	(7,179.06)
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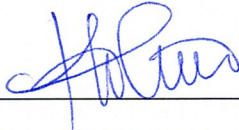
SHAREHOLDERS' FUNDS	(1,406.26)	(7,079.06)
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The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', Section 1A — Small Entities.

The company is entitled to exemption from audit under Section 360 of the Companies Act 2014. The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 334 of the Companies Act 2014.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2014 with respect to accounting records and the preparation of financial statements.

Approved by the Board on 23/12 2026 and signed on its behalf by:



Mrs Darija Holm

Director

Company Registration Number: 703173

ONWIRE GLOBAL LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

(Mandatory per CA 2014 s353)

for the year ended 31 December 2025

A. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with FRS 102 Section 1A (Small Entities) and the Companies Act 2014 under the historical cost convention. The functional currency is the Euro.

Turnover represents amounts receivable for services provided in the normal course of business, net of Value Added Tax. Revenue is recognised when the service has been delivered.

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life:

IT Equipment: 12.5% Straight Line (8-year useful life)

B. TANGIBLE FIXED ASSETS

	IT EUR	Equipment
Cost		
At 1 January 2025	1,086.99	
Additions	-	
At 31 December 2025	1,086.99	
Accumulated Depreciation		
At 1 January 2025	-	
Charge for the year	135.87	
At 31 December 2025	135.87	

Net Book Value**At 31 December 2025****951.12**

At 31 December 2024

1,086.99

C. CREDITORS: amounts falling due after more than one year

	2025 EUR	2024 EUR
Director's loan account	1,978.26	6,860.06
	1,978.26	6,860.06

The company owes this amount to the director. No interest was charged during the year.

D. CALLED UP SHARE CAPITAL

Authorised, allotted, called up and fully paid:

100 Ordinary Shares of EUR 1 each: EUR 100

E. DIRECTORS' LOANS AND GUARANTEES (S.305 CA 2014)

In accordance with Section 305 of the Companies Act 2014, the following disclosures are made:

	2025 EUR	2024 EUR
Balance at 1 January (owed to director)	6,860.06	-
Net movements during the year	(4,881.80)	6,860.06
Balance at 31 December (owed to director)	1,978.26	6,860.06
Maximum amount outstanding during the year	6,860.06	6,860.06

Interest charged: Nil. No guarantees have been given by or on behalf of the company in respect of the director's obligations.

F. POST BALANCE SHEET EVENTS

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

G. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 23/02 2026.

ONWIRE GLOBAL LIMITED

ACCOUNTANTS' REPORT

for the year ended 31 December 2025

To the Directors of Onwire Global Limited

In accordance with our engagement letter, we have prepared the financial statements of Onwire Global Limited for the year ended 31 December 2025 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made to the company's directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so 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 in this report as part of the terms of our engagement. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors, as a body, for our work or for this report.

We have not carried out an audit. Accordingly we do not express an opinion on these financial statements.



ID Accounting Services

Date: 20/12 2026