

**RiscFP Designated Activity Company (formerly Risc Financing Platform Notes
Designated Activity Company)**

**Reports and unaudited financial statements
For the year ended 31 December 2025**

RiscFP Designated Activity Company

Reports and unaudited financial statements For the year ended 31 December 2025

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RiscFP Designated Activity Company

Names of Directors and Other Information

Company Registration Number: 669915

Place of Registration: Ireland

Director
Bronagh Hardiman
Eileen Starrs

Registered Office:
Fourth Floor
3 Georges Dock
IFSC
Dublin 1

Company Secretary: Wilmington Trust SP Services (Dublin) Limited

RiscFP Designated Activity Company

Extract from Directors' Report in accordance with section 325 of the Companies Act 2014.

General responsibilities

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. 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, 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2014. The Directors 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.

Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 6:


- (a) the Directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on a going concern basis on the grounds that the company will continue in business.
- (b) the Directors confirm that to the best of their knowledge and belief, the accounting records reflect all of the transactions of the company for the year ended 31 December 2025.

Directors' interests in the shares and transactions of the company

During the financial year none of the Directors of the Company held any direct or beneficial interests in the shares/debentures of the Company.

Details of transactions involving the Directors of the Company are set out in note 6 to these abridged financial statements.

On behalf of the board


Bronagh Hardiman
Director


Eileen Starrs
Director

Date: 10th March 2026

RiscFP Designated Activity Company

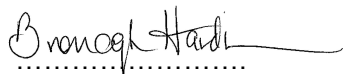
Balance Sheet as at 31 December 2025 (abridged)

	31-Dec-2025	31-Dec-2024
Non-current assets	€	€
Share capital receivable	1	1
Total assets less current liabilities	1	1
Capital and reserves		
Share capital	1	1
Profit and loss account	-	-
Total capital and reserves	1	1

We as Directors of RiscFP Designated Activity Company state that:

- (a) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the Company is availing itself of the exemption on the grounds that the conditions specified in s358 are satisfied,
- (c) the shareholders of the Company have not served a notice on the company under s.334(1) in accordance with s.334(2)
- (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 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the Company,
- (e) the Company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the Company is entitled to the benefit of the exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board



Bronagh Hardiman
Director



Eileen Starrs
Director

Date: 10th March 2026

RiscFP Designated Activity Company

Notes to the abridged financial statements

For the year ended 31 December 2025

1. Incorporation

The Company was incorporated in Ireland on 21st April 2021. The Company changed its name from Risc Financing Platform Designated Activity Company to RiscFP Designated Activity Company on 7th April 2022.

2. Accounting policies

The financial statements are prepared in Euro as a going concern under the historical cost convention, in accordance with accounting standards in Ireland and the following principal accounting policies.

Income recognition and expenses

Income is brought to account when such income is received. Income receivable and administration expenses payable are all accounted for on an accruals basis.

Foreign currencies

Transactions in foreign currencies during the year are translated into Euro at the exchange rate ruling at the date of the transaction. Assets and liabilities denominated in foreign currencies at the year-end are translated into Euro at the exchange rate ruling at that date.

3. Share capital

	31-Dec-2025	31-Dec-2024
	€	€
Authorised share capital	1,000	1,000
1,000 ordinary shares of €1 each		
Issued capital		
1 ordinary share of €1 each	1	1

4. Provision for taxation

The Irish taxation charge is based on the net profit per the financial statements for the year, adjusted where necessary for tax purposes.

5. Dividend paid

No dividend was paid during the year (2024: €Nil).

6. Directors remuneration and transactions

Directors fees of €Nil (2024: €Nil) were paid to each Director of the Company. There were no transactions undertaken in the year which involved the Directors of the Company.

RiscFP Designated Activity Company

Notes to the abridged financial statements *(continued)*

For the year ended 31 December 2025 *(continued)*

7. Post balance sheet events

There have been no other significant events affecting the company since the financial year end requiring amendment to these financial statements.