

Company Registration No. 541166 (Republic of Ireland)

WAY2PAY LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

WAY2PAY LIMITED

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WAY2PAY LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

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

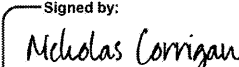
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally Accepted Accounting Practice in 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 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 financial statements 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 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, 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

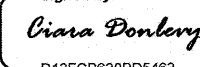
On behalf of the board

Signed by:

.....A626DB186C57416.....

Nicholas Corrigan
Director

12/17/2025

Date:

Signed by:

.....D13FCB630B05463.....

Ciara Donlevy
Director

WAY2PAY LIMITED

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF WAY2PAY LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

We have examined:

- (i) the abridged financial statements for the year ended 31 December 2024 on pages 6 to 14, which the directors of Way2pay Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the annual general meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditor

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors, as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 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 directors as a body, for our work, for this report, or for the opinions we have formed.

Basis of opinion

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the annual general meeting.

Opinion

In our opinion, the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of Way2pay Limited and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of the Companies Act 2014.

12/17/2025

On we reported to the members of Way2pay Limited on the company's financial statements for the year ended 31 December 2024 and our report was as follows:

Opinion

We have audited the financial statements of Way2pay Limited ('the company') for the year ended 31 December 2024, which comprise the income statement, the statement of comprehensive income, the statement of financial position, the statement of changes in equity and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its loss for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

WAY2PAY LIMITED

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF (CONTINUED) WAY2PAY LIMITED PURSUANT TO SECTION 356 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 described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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.

Conclusions relating to going concern

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 company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are 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.

Other information

The directors are responsible for the other information in the annual report. 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.

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 course of 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.

Opinions on other matters 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 applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions, are not complied with by the company. We have nothing to report in this regard.

WAY2PAY LIMITED

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF (CONTINUED) WAY2PAY LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

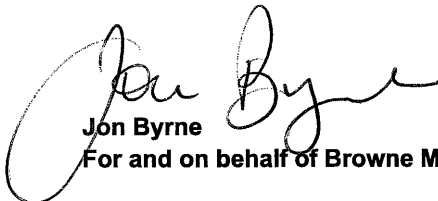
Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the company's 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 company's financial statements is located on the IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

Use of our report

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.



Jon Byrne
For and on behalf of Browne Murphy & Hughes

Date: 19/12/2025

Chartered & Certified Accountants
& Statutory Auditors
28 Upper Fitzwilliam Street
Dublin 2

WAY2PAY LIMITED

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF (CONTINUED) WAY2PAY LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

We, the undersigned, hereby certify that:

- the foregoing is a true copy of the Special Report of the Auditor.
- the attached statement of financial position and the related abridged notes are a correct abridged copy of those laid before the annual general meeting of the company.

On behalf of the board

Signed by:

A626DB186C57416...
Nicholas Corrigan
Director

12/17/2025
Date:

Signed by:

D13FCB630BD5463...
Ciara Donlevy
Director

12/19/2025
Date:

WAY2PAY LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		€	€	€	€
Fixed assets					
Intangible assets	5		40,817		188,719
Tangible assets	6		-		430
			<u>40,817</u>		<u>189,149</u>
Current assets					
Debtors	8	760,403		653,988	
Cash at bank and in hand		477,134		308,258	
		<u>1,237,537</u>		<u>962,246</u>	
Creditors: amounts falling due within one year	9	(3,912,551)		(2,538,879)	
Net current liabilities			<u>(2,675,014)</u>		<u>(1,576,633)</u>
Net liabilities			<u>(2,634,197)</u>		<u>(1,387,484)</u>
Capital and reserves					
Called up share capital presented as equity	13		648		648
Share premium account	14		917,525		917,525
Profit and loss reserves	15		(3,552,370)		(2,305,657)
Total equity			<u>(2,634,197)</u>		<u>(1,387,484)</u>

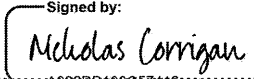
We, as directors of Way2pay Limited, state that:

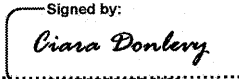
The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

12/17/2025

The financial statements were approved by the board of directors and authorised for issue on and are signed on its behalf by:

Signed by:

A628DB186C57416.....
 Nicholas Corrigan
 Director

Signed by:

D13FCB630BD5463.....
 Ciara Donlevy
 Director

WAY2PAY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Company information

Way2pay Limited is a limited company domiciled and incorporated in Republic of Ireland. The registered office is Adelphi Plaza, Georges Street Upper, Dun Laoghaire, Co Dublin. It's company registration number is 541166.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements. More detail on going concern can be found in note 3 of the financial statements.

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.4 Intangible fixed assets other than goodwill

Intangible assets are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Software	33.33% straight line
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1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Computers	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

WAY2PAY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.6 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

1.7 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price.

1.9 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

WAY2PAY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the income statement, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The directors have relied upon the following judgements and estimates in the preparation of these financial statements:

a) Establishing useful economic lives for depreciation/amortisation of fixed assets.

The company's accounting policies for amortisation is set out in policy 1.4 and 1.5. The annual amortisation charge depend primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset's useful lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation of the assets concerned.

b) Provision for doubtful debts.

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experiences in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant fluctuations in the level of customers that default on payments would result in an increase/decrease in the level of bad debt provision and this, in turn, would have an impact on the operating results. The level of provision required is reviewed on an on-going basis.

3 Going concern

The directors have received confirmation from the ultimate parent company that it is their intention to support the Irish operations in the future. Global Payments Inc., the ultimate parent company in USA considers its investment in Ireland as a long term investment. The company has received a letter of support from Global Payments Inc.

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The directors also have a reasonable expectation that the ultimate parent company has the required resources to continue to support the business. Thus they continue to adopt a going concern basis of accounting in preparing the annual financial statements.

WAY2PAY LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024**

4	Operating loss	2024	2023
	Operating loss for the year is stated after charging:	€	€
	Depreciation of tangible fixed assets	431	517
	Amortisation of intangible assets	39,917	121,126
	Loss on disposal of intangible assets	117,585	-
		<u><u> </u></u>	<u><u> </u></u>
5	Intangible fixed assets		Software
			€
	Cost		
	At 1 January 2024		827,446
	Additions		9,600
	Disposals		(717,296)
	At 31 December 2024		<u>119,750</u>
	Amortisation and impairment		
	At 1 January 2024		638,727
	Amortisation charged for the year		39,917
	Disposals		(599,711)
	At 31 December 2024		<u>78,933</u>
	Carrying amount		
	At 31 December 2024		<u>40,817</u>
	At 31 December 2023		<u>188,719</u>
6	Tangible fixed assets		Computers
			€
	Cost		
	At 1 January 2024 and 31 December 2024		2,132
	Depreciation and impairment		
	At 1 January 2024		1,701
	Depreciation charged in the year		431
	At 31 December 2024		<u>2,132</u>
	Carrying amount		
	At 31 December 2024		<u>-</u>
	At 31 December 2023		<u>430</u>

WAY2PAY LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024**

7 Financial instruments		2024	2023
		€	€
Carrying amount of financial assets			
Debt instruments measured at amortised cost		924,762	699,863
		<u> </u>	<u> </u>
Carrying amount of financial liabilities			
Measured at amortised cost		3,422,301	2,179,157
		<u> </u>	<u> </u>
8 Debtors		2024	2023
		€	€
Amounts falling due within one year:			
Trade debtors		447,628	347,729
Amounts owed by group undertakings		-	43,876
Prepayments		-	1,010
		<u> </u>	<u> </u>
		447,628	392,615
		<u> </u>	<u> </u>
		2024	2023
		€	€
Amounts falling due after more than one year:			
Deferred tax asset		312,775	261,373
		<u> </u>	<u> </u>
Total debtors		760,403	653,988
		<u> </u>	<u> </u>
Amounts owed from group companies are unsecured, interest free and repayable on demand.			
9 Creditors: amounts falling due within one year		2024	2023
	Notes	€	€
Related party loans	10	3,422,082	2,179,157
Trade creditors		219	-
VAT		93,830	19,906
Deferred income	12	351,714	287,712
Accruals		44,706	52,104
		<u> </u>	<u> </u>
		3,912,551	2,538,879
		<u> </u>	<u> </u>

Amounts owed to group companies are unsecured, interest free and repayable on demand.

WAY2PAY LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024****10 Loans and overdrafts**

	2024	2023
	€	€
Loans from group undertakings	3,422,082	2,179,157
	<u>3,422,082</u>	<u>2,179,157</u>
Payable within one year	3,422,082	2,179,157
	<u>3,422,082</u>	<u>2,179,157</u>

11 Deferred taxation

The following are the major deferred tax liabilities and assets recognised by the company and movements thereon:

	Assets 2024	Assets 2023
	€	€
Balances:		
Tax losses	312,775	261,373
	<u>312,775</u>	<u>261,373</u>
Movements in the year:		2024
		€
Asset at 1 January 2024		(261,373)
Credit to profit or loss		(51,402)
		<u>(312,775)</u>
Asset at 31 December 2024		<u>(312,775)</u>

The deferred tax asset set out above relates to the utilisation of tax losses against future expected profits.

12 Deferred income

	2024	2023
	€	€
Other deferred income	351,714	287,712
	<u>351,714</u>	<u>287,712</u>

The deferred income relates to monies received in 2024 for work which will be carried out in 2025.

13 Share capital

	2024	2023
	€	€
Ordinary share capital		
Authorised equity		
10,202,000 Ordinary shares of €0.01 each	102,020	102,020
	<u>102,020</u>	<u>102,020</u>
Issued and fully paid equity		
64,781 Ordinary shares of €0.01 each	648	648
	<u>648</u>	<u>648</u>

WAY2PAY LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024****14 Share premium account**

	2024	2023
	€	€
At the beginning and end of the year	917,525	917,525

15 Profit and loss reserves

	2024	2023
	€	€
At the beginning of the year	(2,305,657)	(2,157,573)
Adjusted balance	(2,305,657)	(2,157,573)
Loss for the year	(1,246,713)	(148,084)
At the end of the year	(3,552,370)	(2,305,657)

16 Related party transactions

The company has availed of the exemptions available under Section 33 of FRS 102 from the disclosure of intergroup related party transactions.

During the year the company was charged management and service fees from a related party totalling €159,962 (2023: €189,936).

At 31st December 2024 the company owed balances of €145, €32,604, €376,235 and €3,013,097 to related parties. The parties are related by virtue of being under common control.

17 Directors' and secretary's interests in shares

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

	Ordinary shares of 1c each	
	1 January 2024	31 December 2024
Dara Steele-Belkin	-	-
Nicholas Corrigan	-	-
Ciara Donlevy	-	-

18 Ultimate controlling party

The company is controlled by Briconi Holdings Ltd which controls 100% of the share capital of the company. Briconi Holdings Ltd, in turn, is controlled by Global Payments Inc., a publicly owned company based in the United States of America whose shares are traded on the New York stock exchange.

19 Provision of non-audit services

During the year Browne Murphy & Hughes provide non audit services in relation to assistance in compilation of year end financial statements as well as preparation and submission of corporation tax returns.

WAY2PAY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Approval of financial statements

12/19/2025

The directors approved the financial statements on