

TRIPLE ONE CAPITAL LIMITED
Abridged Unaudited Financial Statements
for the year ended 31 December 2025

TRIPLE ONE CAPITAL LIMITED
REPORT AND FINANCIAL STATEMENTS 2025

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TRIPLE ONE CAPITAL LIMITED
NOTES TO THE FINANCIAL STATEMENTS
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The director made the following statement in respect of the unaudited financial statements.

"General 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 the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" applying Section 1A of the standard which is issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end 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 and the reason 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 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 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

- (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 the going concern basis unless it is inappropriate to presume that the company will continue in business.
- (b) The directors confirm that to the best of their knowledge and belief, the accounting records reflect the transactions of the company for the period ended 31 December 2025.

Signed on behalf of the board

JACKIE OPPERMAN

Jackie Oppermann
Director

DATE: 9 March 2026

TRIPLE ONE CAPITAL LIMITED
NOTES TO THE FINANCIAL STATEMENTS
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	Note	31 December 2025 €	31 December 2024 €
CURRENT ASSETS			
Debtors	7	5,100	100
Cash and cash equivalents		<u>8,744</u>	<u>14,389</u>
		13,844	14,489
CREDITORS			
Amounts falling due within one year	8	<u>(11,076)</u>	<u>(12,245)</u>
NET CURRENT ASSETS		<u>2,768</u>	<u>2,244</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,768</u>	<u>2,244</u>
CAPITAL AND RESERVES			
Called up share capital presented as equity	9	100	100
Profit and loss account	10	<u>2,668</u>	<u>2,144</u>
SHAREHOLDERS' FUNDS		<u>2,768</u>	<u>2,244</u>

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", applying Section 1A of that Standard.

I, as director of Triple One Capital Limited, 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 section 359 of the Act 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) of the 2014 Act;
- (d) I acknowledge the company's obligation 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 financial 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.
- (e) 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 and the small companies' regime.

Approved by the Board and signed on its behalf by:

JACKIE OPPERMANN

Jackie Oppermann

Director

DATE: 9 March 2026

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	Called up Share Capital €	Retained Earnings €	Total €
At 1 January 2024	<u>100</u>	<u>1,995</u>	<u>2,095</u>
Profit for the year	-	149	149
At 31 December 2024	<u>100</u>	<u>2,144</u>	<u>2,244</u>
Profit for the year	-	524	524
At 31 December 2025	<u>100</u>	<u>2,668</u>	<u>2,768</u>

TRIPLE ONE CAPITAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

1. GENERAL INFORMATION

Triple One Capital Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The registered office is 88 The Stiles Road, Clontarf, Dublin 3. The principal activity of the company is the provision of consultancy and advisory services.

2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Companies Act 2014. The company qualifies as a small company for the year, 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 early adopt section 1A of FRS 102.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

a) Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102 “The Financial Reporting Standard Applicable in the UK and Republic of Ireland” (“FRS 102”) and the Companies Act 2014. The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

b) Currency

Functional currency and presentation currency

The financial statements are measured and presented in the currency of the primary economic environment in which the entity operates (its functional currency). The financial statements are presented in Euro (“€”) which is also the functional currency of the company.

Transactions and balances

Transactions in foreign currencies are initially recorded in the entity’s functional currency by applying the spot exchange rate ruling at the date of the transaction or an average rate where this rate approximates the actual rate at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

c) Revenue recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales taxes or duty. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from rendering of services is recognised in the accounting period in which the services are rendered when the outcome can be estimated reliably.

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NOTES TO THE FINANCIAL STATEMENTS
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3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

d) Taxation

Taxation expense for the period comprises current and deferred tax recognised in the reporting period. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively. Current or deferred taxation assets and liabilities are not discounted.

Current tax

Current tax is the amount of income tax payable in respect of the taxable profit for the period or prior period. Tax is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the period end. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is recognised on all timing differences at the reporting date except for certain exceptions. Unrelieved tax losses and other deferred tax assets are only recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

e) Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

f) Debtors

Trade debtors are measured at transaction price, and subject to impairment review.

g) Creditors

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

h) Share Capital

Ordinary shares are classified as equity.

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4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The company makes judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

4.1 Critical judgements made in applying the company's accounting policies

Management is of the opinion that there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements.

4.2 Key sources of uncertainty

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are discussed below.

4.3 Impairment of debtors

The company assess its trade debtors on a continuous basis for any objective evidence of impairment. When assessing impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

5. TURNOVER

The total turnover of the company for the period has been derived from its principal activity.

6. STAFF NUMBERS

The average monthly number of employees, including the directors, during the year was 1.

7. DEBTORS	2025	2024
	€	€
Sundry Debtors	100	100
Trade Debtors	<u>5,000</u>	<u>-</u>
	<u>5,100</u>	<u>100</u>
8. CREDITORS	2025	2024
Amounts falling due within one year	€	€
Taxation	54	-
Creditors	5,000	12,245
Accruals	<u>6,022</u>	<u>-</u>
	<u>11,076</u>	<u>12,245</u>

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9. CALLED UP SHARE CAPITAL PRESENTED AS EQUITY

	2025	2024
	€	€
Authorised share capital		
1,000,000 Ordinary shares of €1 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid equity		
100 ordinary shares of €1 each	<u>100</u>	<u>100</u>

The company has one class of ordinary shares which carry no right to fixed income.

10. PROFIT AND LOSS ACCOUNT

	2025	2024
	€	€
At the beginning of the year	2,144	1,995
Profit for the year	<u>524</u>	<u>149</u>
At the end of the year	<u>2,668</u>	<u>2,144</u>

11. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Directors on 9 March 2026.