

Corstrom (Nominees) Limited

Abridged Financial Statements

For the Year Ended 30 June 2025

(As modified by Section 352 and 353 of the Companies Act 2014)

Corstrom (Nominees) Limited

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Corstrom (Nominees) Limited

Company Information

| | |
|-----------------------------|--|
| Directors | Daniel Maher Fergus de Búrca |
| Company secretary | Fergus de Búrca |
| Registered number | 498419 |
| Registered office | Cairn House South County Business Park Leopardstown Dublin 18 D18 W2T1 |
| Independent auditors | Forvis Mazars Chartered Accountants & Statutory Audit Firm Harcourt Centre Block 3 Harcourt Road Dublin 2 |

Corstrom (Nominees) Limited

Directors' Responsibilities Statement For the Year Ended 30 June 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that Standard.

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, 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 judgements 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, 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



Daniel Maher
Director



Fergus de Búrca
Director

Date: 12 December 2025



**Independent Auditors' Special Report to the Members of Corstrom (Nominees) Limited
Pursuant to Section 356 of the Companies Act 2014**

We have examined:

- (i) the abridged financial statements for the year ended 30 June 2025 on pages 7 to 10 which the directors of Corstrom (Nominees) 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 Auditors

It is your responsibility to prepare the 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 Section 353 of that Act (exemptions available for small companies) and to report our opinion to you.

This report is made solely to the directors in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the directors those matters we are required to state to them in our report 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 directors for our work, for this report, or for the opinions we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion on financial statements

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

Other information

On 12 December 2025 we reported as auditors of Corstrom (Nominees) Limited to the members on the company's financial statements for the year ended 30 June 2025 to be laid before its annual general meeting and our report was as follows:

**Independent Auditors' Special Report to the Members of Corstrom (Nominees) Limited
(continued)**

Pursuant to Section 356 of the Companies Act 2014

We have audited the financial statements of Corstrom (Nominees) Limited (the 'company') for the year ended 30 June 2025, which comprise the statement of financial position, the statement of changes in equity and the notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that Standard.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 June 2025 and of its result for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements 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 further described in the Auditors' 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.

**Independent Auditors' Special Report to the Members of Corstrom (Nominees) Limited
(continued)**

Pursuant to Section 356 of the Companies Act 2014

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditors' 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 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.

Opinion 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.

**Independent Auditors' Special Report to the Members of Corstrom (Nominees) Limited
(continued)**

Pursuant to Section 356 of the Companies Act 2014

Respective responsibilities

Responsibilities of directors

As explained more fully in the directors' responsibilities statement on page 2, 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, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 financial statements is located on the IAASA's website at http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditors' report."

The purpose of our audit work and to whom we owe our responsibilities

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 auditors' 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.

Lorcan Colclough
For and on behalf of
Forvis Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2



12 December 2025

Corstrom (Nominees) Limited

Abridged Statement of Financial Position
As at 30 June 2025

| | Note | 2025 € | 2024 € |
|---|------|-----------|-----------|
| Current assets | | | |
| Cash at bank and in hand | 5 | 2 | 2 |
| Net assets | | <u>2</u> | <u>2</u> |
| Capital and reserves | | | |
| Called-up share capital presented as equity | 6 | <u>2</u> | <u>2</u> |
| Shareholders' funds | | <u>2</u> | <u>2</u> |

We, as directors of Corstrom (Nominees) Limited, state that:

The company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it 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 of the Companies Act 2014.

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



Daniel Maher
Director



Fergus de Búrca
Director

Date: 12 December 2025

Corstrom (Nominees) Limited

Statement of Changes in Equity
For the Year Ended 30 June 2025

| | Called-up share capital | Total equity |
|------------------------|------------------------------------|---------------------|
| | € | € |
| At 30 June 2023 | 2 | 2 |
| At 30 June 2024 | 2 | 2 |
| At 30 June 2025 | 2 | 2 |

Corstrom (Nominees) Limited

Notes to the Abridged Financial Statements For the Year Ended 30 June 2025

1. General information

Corstrom (Nominees) Limited is a limited liability company incorporated in the Republic of Ireland. The Registered Office is Cairn House, South County Business Park, Leopardstown, Dublin 18.

2. Statement of compliance

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"), applying section 1A of that Standard, and Companies Act 2014.

3. Summary of significant accounting policies

3.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

3.2 Statement of Cash Flows

There was no movement in cash in the current or previous year, as such, no statement of cash flows has been prepared.

3.3 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

3.4 Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

4. Judgements in applying accounting policies and key sources of estimation uncertainty

Management is of the opinion that there are no critical estimates or judgements.

5. Cash and cash equivalents

| | 2025 | 2024 |
|--------------------------|------|------|
| | € | € |
| Cash at bank and in hand | 2 | 2 |

Corstrom (Nominees) Limited

**Notes to the Abridged Financial Statements
For the Year Ended 30 June 2025**

6. Share capital

| | 2025 € | 2024 € |
|---|------------------|------------------|
| Authorised | | |
| 1,000,000 (2024 - 1,000,000) Ordinary shares of €1 each | 1,000,000 | 1,000,000 |
| | <u>1,000,000</u> | <u>1,000,000</u> |
| Allotted, called up and fully paid | | |
| 2 (2024 - 2) Ordinary shares of €1 each | 2 | 2 |
| | <u>2</u> | <u>2</u> |

7. Events subsequent to the year end

There were no significant events affecting the company after the year end.

8. Approval of financial statements

The board of directors approved these financial statements for issue on 12 December 2025.