

Uppababy (Ireland) Limited
Abridged Financial Statements
For the year ended 31 December 2025

Certified as a true copy:

Joanne O'Grady
Director

Emer Crowley
Director

Registered Company Number: 487990

Uppababy (Ireland) Limited

Abridged and unaudited financial statements

<i>Contents</i>	<i>Page</i>
Directors and other information	1
Directors' Report	2
Statement of directors' responsibilities	4
Statement of accounting policies	5
Balance sheet, Directors statement & Statement of Equity	7
Notes on the abridged financial statements	10

Uppababy (Ireland) Limited

Directors and other information

Directors

Emer Crowley
Joanne O'Grady

Secretary

Joanne O'Grady

Registered office

Unit 2,
Airside Enterprise Centre,
Swords,
Co Dublin

Company Number

487990

Bankers

AIB, Donnybrook, Dublin 4

Uppababy (Ireland) Limited

Directors Report

The Directors present their report and financial statements for the year ended 31 December 2025 of Uppababy (Ireland) Limited.

Principal Activity, business review and future developments

The principal activity of the Company is to sell children's equipment.

Results

The profit for the year ended 31 December 2025 is nil (2024: €0). The directors do not recommend a dividend. The revenue reserves brought forward at 31 December 2025 amount to a negative €100 (31 Dec 2024: negative €100).

Principal Risk and Uncertainties

The Directors are aware of the major risks to which the company is exposed, in particular those related to the operations and finances of the organisation and are satisfied that systems are in place to mitigate exposure to the major risks.

Events after the end of the financial period

No significant events have occurred since the year end, which require disclosure in the financial statements.

Directors and Secretary and their interests

The names of the Director and Secretary of the Company, during the period are given on page 1.

The directors and secretary had the following interests in the company.

Name of director	Description of instrument	Interest at end of period	Interest at beginning of period
Joanne O'Grady	Ordinary shares of €1 each	95	95
Emer Crowley	Ordinary shares of €1 each	5	5

The directors are not required to retire by rotation in accordance with the Constitution of the Company.

There have been no contracts or arrangements of significance during the period in which the Directors of the Company were interested.

Going concern

The financial statements have been prepared on a going concern basis.

The Directors do not consider that a material uncertainty exists in relation to going concern and have deemed it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result if the Company was unable to continue as a going concern.

Uppababy (Ireland) Limited

Directors Report (continued)

Political Donations

There were no political donations which require disclosure under the Electoral Act, 1997.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books are maintained at the registered office.

Taxation Status

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

Auditors

The company is not at present appointing an auditor as it satisfies the conditions of section 358 of chapter 15 of part 6 of the Companies Act 2014. The Company does not require an audit this year so the Directors have agreed to present unaudited financial statements.

On behalf of the board

Emer Crowley
Director

Joanne O'Grady
Director

Date: 28 January 2026

Uppababy (Ireland) Limited

Statement of directors' responsibilities for the shareholders' financial statements

The Directors are responsible for preparing the Directors Report and Financial Statements in accordance with the applicable law and regulations in Ireland. These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end and of the profit or loss of the company for that financial period. Under the law, the directors have elected to prepare financial statements in accordance with the Companies Act 2014 and FRS 102, the Financial Reporting Standard applicable in the UK & Republic of Ireland, applying Section 1A of that Standard, which is 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 and loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those 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 applicable accounting standards have been followed, identify those standards and note the effect and reasons for any material departures from those standards which should be explained in the financial statements
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements and Directors Report comply with the Companies Act 2014 and all Regulations to be construed as one with those Acts. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set on pages 2 to 11:

1. 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 on the grounds that the company will continue in business.
2. The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year to 31 December 2025.

Signed on behalf of the board on 28 January 2026

Emer Crowley
Director

Joanne O'Grady
Director

Uppababy (Ireland) Limited

Statement of accounting policies

For the year ended 31 December 2025

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Company Information

Uppababy (Ireland) Limited is a limited company domiciled and incorporated in Ireland.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention (modified to include certain items at fair value) in accordance with accounting standards of the Financial Reporting Council generally accepted in Ireland and Irish statute comprising the Companies Act 2014 and the Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by Chartered Accountants Ireland and issued by the Financial Reporting Council.

The company qualifies as a small company for the period, 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 Section 1A of FRS102.

The financial statements are prepared in Euro which is the functional currency of the Company.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102)), applying Section 1A of that Standard.

Abridged Financial Statements and cash flow statement

The company is availing itself of the specific exemption provided for by Section 352 of the Companies Act 2014: the company has done so on the grounds that it is entitled to the benefit of the exemption as a small company and confirm that the Abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

Going concern

The directors have at the time of approving the financial statements, a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Turnover

Turnover represents net sales to customers and excludes Value Added Tax. Turnover is earned in the Republic of Ireland and Northern Ireland.

Statement of accounting policies continued

For the year ended 31 December 2025

Cash & cash equivalents

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

Taxation

The charge for taxation is based on the profit for the period. Deferred taxation is accounted for in respect of timing differences between profit as computed for taxation purposes and profits as stated in the financial statements to the extent that such differences are expected to reverse in the foreseeable future.

Other financial assets and liabilities

Trade and other receivables and payables are stated at cost less impairment, which approximates fair value given the short dated nature of these assets and liabilities.

Loans and borrowings

All loans and borrowings, both assets and liabilities are initially recorded at the present value of cash payable to the lender in settlement of the liability discounted at the market interest rate. Subsequently loans and borrowings are stated at amortised cost using the effective interest rate method. The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

Judgements and key sources of estimation uncertainty

The preparation of financial statements in conformity with FRS102 requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

- *Going concern*
- *Debtor recoverability*

Uppababy (Ireland) Limited
Statement on Financial Position (Balance sheet)
As at 31 December 2025

	<i>Note</i>	31-Dec-25 €	31-Dec-24 €
Current assets			
Debtors		0	0
Cash		0	0
		<hr/> 0	<hr/> 0
Creditors:			
Amounts falling due within one year		0	0
		<hr/> 0	<hr/> 0
Net current assets		<hr/> 0	<hr/> 0
Net assets		<hr/> 0	<hr/> 0
Capital & reserves			
Called up share capital	5	100	100
Profit & loss account		(100)	(100)
		<hr/> 0	<hr/> 0
Shareholders' equity		<hr/> 0	<hr/> 0

These financial statements have been prepared in accordance with the Small Companies Regime.

The company is availing itself of the specific exemption provided for by Section 352 of the Companies Act 2014: the company has done so on the grounds that it is entitled to the benefit of the exemption as a small company and confirm that the Abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements were approved by the Board and authorised for issue on 28 January 2026 and signed on behalf of the Board by:

Emer Crowley
Director
Company registration number: 487990

Joanne O'Grady
Director

Directors Statement

We, as Directors of Uppababy (Ireland) Limited, state that:

1. The company is availing itself of the specific exemption provided for by Chapter 15 of Part 6 of the

Companies Act 2014:

2. The company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
3. The shareholders of the company have not served notice on the company in accordance with section 334(1) in accordance with s.334 (2);
4. We acknowledge the company obligations under the Companies Act 2014, to keep adequate books of account and to prepare Financial Statements which give a true and fair view of the assets, liabilities and the financial position of the company at the end of its financial period and of its profit or loss for such a period 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;
5. We hereby certify that the Company has relied on the specific exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefits of those exemptions 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 by the Board and authorised for issue on 28 January 2026 and signed on behalf of the Board by:

Emer Crowley
Director
Company registration number: 487990

Joanne O'Grady
Director

Uppababy (Ireland) Limited
Statement of Changes in Equity
For the year ended 31 December 2025

	Share Capital	P&L Reserve	Total
	€	€	€
Balance at 1 January 2024	100	(100)	0
	_____	_____	_____
Year ended 31 Dec 2024			
Profit for the year	0	0	0
	_____	_____	_____
Balance at 31 December 2024	100	(100)	0
	_____	_____	_____
Year ended 31 Dec 2025			
Profit for the year	0	0	0
	_____	_____	_____
Balance at 31 December 2025	100	(100)	0
	_____	_____	_____

Uppababy (Ireland) Limited

Notes

Forming part of the financial statements

1 Critical Accounting Estimates & Judgements

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. There are no material adjustments to estimates and assumptions from previous periods in these accounts.

2 Turnover

There was no turnover in either the year ended December 2025 or the preceding year.

3 Employees & Directors

The Company had no employees (other than the 2 Directors) during the financial periods, and no remuneration was paid to any Directors in either the year ended December 2025 or the preceding year.

4 Taxation

There was no corporation tax paid or due in either the year ended December 2025 or the preceding year.

5 Called up share capital

	31-Dec-25	31-Dec-24
	€	€
<i>Authorised</i>		
100,000 ordinary shares of €1 each	100,000	100,000
<i>Allotted, called up and fully paid</i>		
<i>Equity shares</i>		
100 ordinary shares of €1 each	100	100

Uppababy (Ireland) Limited

Notes *(continued)*

6 Directors and their interests and related party transactions

The directors and their family who held office at 31 December 2025 had no interests other than those shown below in the shares of the company:

Name of director	Description of instrument	Interest at end of period	Interest at beginning of period
Joanne O’Grady	Ordinary shares of €1 each	95	95
Emer Crowley	Ordinary shares of €1 each	5	5

The directors are not required to retire by rotation in accordance with the Constitution.

There were no related party transactions during the financial periods and there have been no contracts or arrangements of significance during the year in which the directors had an interest.

7 Commitments and contingencies

There are no commitments or contingencies as at 31 December 2025 or at 31 December 2024.

8 Events after the Balance Sheet Date

No material post balance sheet events have occurred since 31 December 2025, which would require an adjustment to these financial statements or a note thereto.

9 Ultimate controlling party

The Board of Directors control Uppababy (Irl) Limited.

10 Comparative amounts

Comparative amounts have been regrouped/restated where necessary on the same basis as the current year.

11 Approval of financial statements

The board of directors approved these financial statements on 28 January 2026.