

Unaudited Abridged Financial Statements

4Front Investments Ireland Limited

For the year ended 31 March 2025

Registered number: 686719

Company Information

Directors	Mr I Woods
Company secretary	Mr M McErlean
Registered number	686719
Registered office	Unit 3, Allied Industrial Estate Kylemore Road Dublin 10 Dublin

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Abridged balance sheet

As at 31 March 2025

	Note	2025 €	2024 €
Current assets			
Cash at bank and in hand		1	1
Net current assets		<u>1</u>	<u>1</u>
Total assets less current liabilities		<u>1</u>	<u>1</u>
Net assets		<u>1</u>	<u>1</u>
Capital and reserves			
Called up share capital presented as equity		1	1
Shareholders' funds		<u>1</u>	<u>1</u>
		<u>1</u>	<u>1</u>

Abridged balance sheet (continued)

As at 31 March 2025

I, as director of 4Front Investments Ireland Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) I 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 state 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.
- (f) 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.

Approved by the board and signed on its behalf by:

Mr I Woods

Director

Date: 10 December 2025

The notes on pages 3 to 4 form part of these financial statements.

Statement of changes in equity

For the period ended 31 March 2025

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 31 March 2024	1	-	1
Profit for the year	-	-	-
At 31 March 2025	1	-	1

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 31 March 2023	1	-	1
Profit for the year	-	-	-
At 31 March 2024	1	-	1

Notes to the financial statements

For the year ended 31 March 2025

1. General information

4Front Investments Ireland Limited is a private limited company incorporated in Ireland. The registered office is Unit 3 Allied Industrial Estate, Kylemore Road, Dublin 10.

The principal activity of the company is that of an investment company.

The company did not trade during the period.

2. Accounting policies

2.1 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. The company qualifies as small in accordance with section 280A of the Companies Act 2014 and has applied the provisions of the small companies regime in accordance with section 280C of that Act.

The following principal accounting policies have been applied:

2.2 Interest income

Interest income is recognised in profit or loss using the effective interest method.

2.3 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of comprehensive income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

2.4 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. Employees

The Company has no employees other than the directors, who did not receive any remuneration.

4. Approval of financial statements

The director approved these financial statements for issue on 10 December 2025