

BUYMIE AM UNLIMITED COMPANY
Abridged Financial Statements
for the financial period from incorporation on 22 November 2023 to 28
December 2024

BUYMIE AM UNLIMITED COMPANY
ABRIDGED FINANCIAL STATEMENTS

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BUYMIE AM UNLIMITED COMPANY

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Mr. Atravazd Sokhikyan
Dr. Margaret Heffernan
Dr. Anne Heffernan
Ms. Sharon McMahon

SECRETARY

Mr. Tom Sheridan

REGISTERED OFFICE

46-50 South Great George's Street
Dublin 2
Ireland

COMPANY NUMBER

752592

AUDITOR

KPMG
Chartered Accountants
1 Stokes Place
St. Stephen's Green
Dublin 2



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Audit
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Independent auditor's special report to the directors of Buymie AM Unlimited Company pursuant to Section 356 of the Companies Act 2014

We have examined the abridged financial statements for the period ended 28 December 2024 on pages 7 to 17.

Our opinion is unmodified

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

Other information required by the Companies Act 2014

The abridged financial statements have been prepared from the financial statements, in respect of which our audit report, as detailed below, was modified.

On December 2025 we reported, as auditors of Buymie AM Unlimited Company, to the members on the Company's financial statements for the period ended 28 December 2024 and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of Buymie AM Unlimited Company ("the Company") for the period ended 28 December 2024 set out on pages 10 to 21, which comprise the income statement, the balance sheet, the statement of changes in equity and related notes, 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, including Section 1A.

In our opinion:

- the financial statements give a true and fair view of the assets, liabilities and financial position of the Company as at 28 December 2024 and of its profit for the period then ended;
- the financial statements have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, including Section 1A; and
- the financial statements 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard 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.



Independent auditor's special report to the directors of Buymie AM Unlimited Company pursuant to Section 356 of the Companies Act 2014 *(continued)*

Report on the audit of the financial statements *(continued)*

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 presented in the Annual Report together with the financial statements. The other information comprises the information included in the directors' report. The financial statements and our auditor's report thereon do not comprise part of the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work we have not identified material misstatements in the other information.

Based solely on our work on the other information undertaken during the course of the audit, we report that:

- we have not identified material misstatements in the directors' report;
- in our opinion, the information given in the directors' report is consistent with the financial statements;
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.

Our opinions on other matters prescribed by the Companies Act 2014 are unmodified

We have obtained all the information and explanations which we consider 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

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.



Independent auditor's special report to the directors of Buymie AM Unlimited Company pursuant to Section 356 of the Companies Act 2014 *(continued)*

Respective responsibilities and restrictions on use

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 6, the directors are responsible for: the preparation of the financial statements including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; 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 they 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 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 fuller description of our responsibilities is provided on IAASA's website at <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>.

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

Our 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."

Basis of opinion, responsibilities and restrictions on use

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 does not include examining or dealing with events after the date of our report on the full financial statements.

It is the directors' 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 Section 353 of that Act and to report our opinion to you.



Independent auditor's special report to the directors of Buymie AM Unlimited
Company pursuant to Section 356 of the Companies Act 2014 *(continued)*

Basis of opinion, responsibilities and restrictions on use *(continued)*

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 opinion we have formed.

29 January 2026

Colm O'Sé
for and on behalf of
KPMG
Chartered Accountants, Statutory Audit Firm
1 Stokes Place
St. Stephen's Green
Dublin 2

BUYMIE AM UNLIMITED COMPANY

**BALANCE SHEET
AS AT 28 DECEMBER 2024**

	<i>Note</i>	28.12.2024 €
Fixed assets		
Tangible assets	7	15,213
Current assets		
Debtors: amounts falling due within one year	9	137,311
Cash at bank and in hand		349,650
		486,961
Current liabilities		
Creditors: amounts falling due within one year	10	(372,083)
Net current assets		114,878
Total assets less current liabilities		130,091
Net assets		130,091
Capital and reserves		
Called up share capital presented as equity		2
Profit and loss account		127,752
Foreign currency translation reserve		2,337
Total shareholder's funds		130,091


These financial statements have been prepared in accordance with the small companies regime.

We, as directors of Buymie AM Unlimited Company, state that:

The company has relied on the specified exemption 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 confirm that the abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

The abridged financial statements of Buymie AM Unlimited Company (registered number: 752592) were approved by the Board of Directors and authorised for issue on 29 January 2026 and signed on its behalf by:


Dr Anne Heffernan
Director


Ms Sharon McMahon
Director

BUYMIE AM UNLIMITED COMPANY**STATEMENT OF CHANGES IN EQUITY****FOR THE FINANCIAL PERIOD FROM INCORPORATION ON 22 NOVEMBER 2023 TO 28 DECEMBER 2024**

	Issued share capital €	Foreign currency translation reserve €	Profit and loss account €	Total equity €
At 22 November 2023	-	-	-	-
Issue of share capital	2	-	-	2
Comprehensive income for the period				
Profit for the period	-	-	127,752	127,752
Other comprehensive income	-	2,337	-	2,337
	<hr/>	<hr/>	<hr/>	<hr/>
Total comprehensive income for the period	-	2,337	127,752	130,089
	<hr/>	<hr/>	<hr/>	<hr/>
At 28 December 2024	2	2,337	127,752	130,091
	<hr/>	<hr/>	<hr/>	<hr/>

The notes on pages 9 to 17 form part of these financial statements.

1. Accounting policies

The principal accounting policies are summarised below. They have been applied consistently throughout the current financial period and prior financial period.

General information and basis of accounting

Buymie AM Unlimited Company is a company, incorporated in the Republic of Ireland under the Companies Act 2014. The Registered Office is 46-50 South Great George's Street, Dublin 2, Ireland. The nature of the Company's operations and its principal activities are set out in the Director's Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The Financial Statements have been prepared in accordance with the with provisions of Section 1A 'Small Entities' of Financial Reporting Standard 102, *The Financial Reporting Standard applicable in the UK and the Republic of Ireland* ("FRS102") and the Irish statute comprising the Companies Act 2014. There have been no material departures from that standard. The presentation currency of Buymie AM Unlimited Company is considered to be Euro.

The Company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement of its related notes.

These financial statements are separate financial statements. The Company is exempt by virtue of Section 299 of the Companies Act 2014 from the requirement to prepare Group financial statements.

Measurement convention

The financial statements are prepared on the historical cost basis except that certain financial liabilities in respect of instruments issued by the Company are classified at fair value through profit or loss.

Going concern

The directors have 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 annual financial statements.

Foreign currency

The Company's functional currency is Armenian Dram and the presentation and reporting currency is Euro. The financial statements have been presented in Euro and denominated by the symbol "€".

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities are translated to Euro at the Balance Sheet date at the rates of exchange prevailing at that date. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at exchange rates at the end of the financial year of monetary assets and liabilities denominated in foreign currencies are recognised in the profit and loss.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Revenue from a contract to provide services is recognised in the period in which the services are provided.

1. Accounting policies (continued)

Operating leases

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

Employee benefits

For defined contribution schemes the amounts charged to the Statement of Income and Retained Earnings in respect of pension costs and other post-retirement benefits are the contributions payable in the financial period. Differences between contributions payable in the financial period and contributions actually paid are shown as either accruals or prepayments in the Balance Sheet.

Taxation

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the Balance Sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the Balance Sheet date. Timing differences are differences between the Company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assets in periods different from those in which they are recognised in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

1. Accounting policies (continued)

Taxation (continued)

When the amount that can be deducted for tax for an asset that is recognised in a business combination is less (more) than the value at which it is recognised, a deferred tax liability (asset) is recognised for the additional tax that will be paid (avoided) in respect of that difference. Similarly, a deferred tax asset (liability) is recognised for the additional tax that will be avoided (paid) because of a difference between the value at which a liability is recognised and the amount that will be assessed for tax.

Deferred tax liabilities are recognised for timing difference arising from investments in subsidiaries and associates, except where the Company is able to control the reversal of the timing difference and it is probable that it will not reverse in the foreseeable future.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date that are expected to apply to the reversal of the timing difference. Deferred tax relating to property, plants and equipment measured using the revaluation model and investment property is measured using the tax rates and allowances that apply to sale of the asset.

Where items recognised in the Statement of Comprehensive Income or equity are chargeable to or deductible for tax purposes, the resulting current of deferred tax expense or income is presented in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously. Deferred tax assets and liabilities are offset only if: a) the Company has a legally enforceable right to set off current tax assets against current tax liabilities; and b) the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on the Company and the Company intends either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives range as follows:

Office equipment - 3 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

1. Accounting policies (continued)

Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

Classification of financial instruments issued by the Company

In accordance with FRS 102.22, financial instruments issued by the Company are treated as equity only to the extent that they meet the following two conditions:

- a) they include no contractual obligations upon the Company to deliver cash or other financial assets or to exchange financial assets or financial liabilities with another party under conditions that are potentially unfavourable to the Company; and
- b) where the instrument will or may be settled in the Company's own equity instruments, it is either a non-derivative that includes no obligation to deliver a variable number of the Company's own equity instruments or is a derivative that will be settled by the Company's exchanging a fixed amount of cash or other financial assets for a fixed number of its own equity instruments.

To the extent that this definition is not met, the proceeds of issue are classified as a financial liability.

Basic financial instruments

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debt except where the effect of discounting would be immaterial in such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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.

1. Accounting policies (continued)

Basic financial instruments (continued)

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Other financial instruments

Financial instruments not considered to be Basic financial instruments (Other financial instruments)

The Company issued 8% convertible loan notes which carried an option to convert to C ordinary shares at any time before maturity and included an obligation to deliver cash or a variable number of the Company's own equity instruments. These instruments are classified as 'Other financial instruments' not meeting the definition of Basic Financial Instruments and are therefore initially recognised at fair value. Subsequent to initial recognition other financial instruments are measured at fair value with changes recognised in profit or loss.

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions on the instrument. Financial assets and liabilities are only offset in the Balance Sheet when, and only when, there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously. Financial asset are derecognised when and only when a) the contractual right to the cash flows from the financial asset expire or are settled, b) the Company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Company, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

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.

2. Accounting judgements and sources of estimation uncertainty

In the application of the Company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that may not be readily apparent from other sources. The judgments, estimates and associated assumptions made by the directors are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The judgments, estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the financial period in which the estimate is revised if the revision affects only that period, or in the financial period of the revision and future periods if the revision affects both current and future periods.

2. Accounting judgements and sources of estimation uncertainty (continued)

Judgements in applying the Company's accounting policies

The directors do not consider that any judgements have been made in the application of the Company's accounting policies and no sources of estimation uncertainty have been identified that have a significant risk of causing a material misstatement to the carrying amount of assets and liabilities within the financial period.

Sources of estimation uncertainty

There are no sources of estimation uncertainty in the process of applying the Company's accounting policies that have a significant effect on the amounts recognised in the financial statements.

3. Profit on ordinary activities before taxation

Profit on ordinary activities before taxation is stated after charging:

	Period from incorporation on 22.11.2023 to 28.12.2024 €
Depreciation of tangible assets (note 7)	53,919
Foreign exchange (gain)	(22,486)
	<hr/> <hr/>

4. Employees

The average monthly number of employees, including the directors, during the period was as follows:

	Period from incorporation on 22.11.2023 to 28.12.2024 No.
Employees	66
	<hr/> <hr/>

Their aggregate remuneration comprised:

	Period from incorporation on 22.11.2023 to 28.12.2024 €
Wages and Salaries	2,159,941
Social security costs	564,869
Other retirement benefits costs	-
	<hr/> <hr/> 2,724,810 <hr/> <hr/>

BUYMIE AM UNLIMITED COMPANY

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL PERIOD FROM INCORPORATION ON 22 NOVEMBER 2023 TO 28 DECEMBER 2024**

6. Directors' remuneration	Period from incorporation on 22.11.2023 to 28.12.2024 €
Directors' emoluments	438,057
Company contributions to defined contribution pension	-
	<hr/> 438,057 <hr/>

Directors' remuneration in addition to the above remuneration incurred by Buymie AM is borne by a fellow group company.

7. Tangible fixed assets	Fixtures & fittings €	Computer equipment €	Total €
Cost			
At 22 November 2023	-	-	-
Additions	17,616	51,516	69,132
	<hr/>	<hr/>	<hr/>
At 28 December 2024	17,616	51,516	69,132
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation			
At 22 November 2023	-	-	-
Charge for the period	6,468	47,451	53,919
	<hr/>	<hr/>	<hr/>
At 28 December 2024	6,468	47,451	53,919
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value			
At 28 December 2024	11,148	4,065	15,213
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9. Debtors	28.12.2024 €
Amounts owed by Group undertakings	92,725
Prepayments	43,834
Other debtors	752
	<hr/> 137,311 <hr/>

BUYMIE AM UNLIMITED COMPANY**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL PERIOD FROM INCORPORATION ON 22 NOVEMBER 2023 TO 28 DECEMBER 2024**

10. Creditors: amounts falling due within one year	28.12.2024 €
Trade creditors	5,807
Corporation tax	25,938
Other creditors	197,543
Amounts owed to group undertakings	142,795
	<hr/>
	372,083
	<hr/>

Amounts owed to Group undertakings are repayable on demand and do not bear interest.

11. Called up share capital & reserves	28.12.2024 €
Allotted, called up and fully paid:	
Ordinary shares of €1.00 each	2
	<hr/>

The profit and loss reserve represents cumulative profits or losses, net of dividends paid and other adjustments.

12. Related party transactions

The Company has availed of the exemption provided in FRS 102 Section 33 Related Party Disclosures not to disclose transactions entered into with fellow group companies that are wholly owned within the group of companies of which the Company is a wholly owned member.

13. Commitments under operating leases

The Company had no commitments under non-cancellable operating leases at the balance sheet date.

14. Events after the balance sheet date

There have been no adverse events after the balance sheet date affecting the Company.

BUYMIE AM UNLIMITED COMPANY

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL PERIOD FROM INCORPORATION ON 22 NOVEMBER 2023 TO 28 DECEMBER 2024

15. Controlling party

The immediate parent undertaking is Buymie Technologies Unlimited Company. The ultimate parent undertaking at the reporting date is Dunnes Holding Company Unlimited Company, an unlimited company registered in the Republic of Ireland and is largest group of undertakings for which group financial statements are drawn up and of which the Company is a member. Dunnes Stores Unlimited Company, also an unlimited company registered in the Republic of Ireland, is the Company's intermediate parent undertaking and is also the smallest group undertaking for which group financial statements are drawn up and of which the Company is a member. The registered office of Dunnes Stores Unlimited Company is 46 - 50 South Great George's Street, Dublin 2.