

Free Speech Ireland Limited
Directors' Report and Unaudited Financial Statements
for the financial period from 28 September 2023 (date of incorporation) to 31
December 2024

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Free Speech Ireland Limited DIRECTORS AND OTHER INFORMATION

Directors	Mrs Sarah O'Reilly (Appointed 19 July 2025) Mr Peter Caddle (Appointed 19 July 2025) Mr Tadhg Pidgeon (Appointed 19 July 2025) Mr Dean Keating (Appointed 2 October 2023, Resigned 25 July 2025) Mr Alexander Sheridan (Resigned 2 October 2023)
Company Secretary	Kareem Muhssin (Resigned 2 October 2023) Mrs Sarah O'Reilly
Company Number	749426
Registered Office and Business Address	Office Suites Club 20 Harcourt Street Dublin Dublin 2 D02 H364 Ireland
Accountants	John P Carlin & Company Chartered Accountants Apt 4, The Cubes 1 Beacon South Quarter Sandyford Dublin 18 Ireland
Bankers	Bank of Ireland 1 Grand Canal Square Grand Canal Dock Dublin 2 D02 P820 Ireland

Free Speech Ireland Limited DIRECTORS' REPORT

for the financial period from 28 September 2023 (date of incorporation) to 31 December 2024

The directors present their report and the unaudited financial statements for the financial period from 28 September 2023 (date of incorporation) to 31 December 2024.

Principal Activity and Review of the Business

Events

There has been no significant change in these activities during the financial period from 28 September 2023 (date of incorporation) to 31 December 2024.

Results and Dividends

The loss for the financial period amounted to €(1,498).

The directors do not recommend payment of a dividend.

At the end of the financial period, the company has assets of €4,736 and liabilities of €6,234. The net liabilities of the company are €1,498.

Directors and Secretary

The directors who served throughout the financial period, except as noted, were as follows:

Mrs Sarah O'Reilly (Appointed 19 July 2025)
Mr Peter Caddle (Appointed 19 July 2025)
Mr Tadhg Pidgeon (Appointed 19 July 2025)
Mr Dean Keating (Appointed 2 October 2023, Resigned 25 July 2025)
Mr Alexander Sheridan (Resigned 2 October 2023)

The secretaries who served during the financial period were:

Kareem Muhssin (Resigned 2 October 2023)
Mrs Sarah O'Reilly

There were no changes in shareholdings between 31 December 2024 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

Free Speech Ireland Limited DIRECTORS' REPORT

for the financial period from 28 September 2023 (date of incorporation) to 31 December 2024

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Office Suites Club, 20 Harcourt Street, Dublin, Dublin 2, D02 H364.

Signed on behalf of the board

Signed by:

Sarah O'Reilly

0AE527C6DCBC4A9

Mrs Sarah O'Reilly
Director

Signed by:

Peter Caddle

BF6F0F573EF4EE

Mr Peter Caddle
Director

Signed by:

Tadhg Pidgeon

7C8337F7738B48E

Mr Tadhg Pidgeon
Director

5 February 2026

Free Speech Ireland Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 28 September 2023 (date of incorporation) to 31 December 2024

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

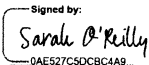
Irish company law requires the directors to prepare financial statements for each financial period. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

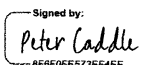
In preparing these financial statements, the directors are required to:


- select suitable accounting policies for the company 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 readily and properly 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.

Signed on behalf of the board

Signed by:

0AE57C5DCBC4A9
Mrs Sarah O'Reilly
Director

Signed by:

8F8E065673EFAEE
Mr Peter Caddle
Director

Signed by:

7C8337E4236948
Mr Tadhg Pidgeon
Director

5 February 2026

Free Speech Ireland Limited
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of Free Speech Ireland Limited
for the financial period from 28 September 2023 (date of incorporation) to 31
December 2024

In accordance with the engagement letter dated 12 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial period from 28 September 2023 (date of incorporation) to 31 December 2024 as set out on pages 8 to 12 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Free Speech Ireland Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the period ended 31 December 2024 your duty to ensure that Free Speech Ireland Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Free Speech Ireland Limited. You consider that Free Speech Ireland Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the financial statements of Free Speech Ireland Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

JOHN P CARLIN & COMPANY

Chartered Accountants
Apt 4, The Cubes 1
Beacon South Quarter
Sandyford
Dublin 18
Ireland

5 February 2026

Free Speech Ireland Limited
PROFIT AND LOSS ACCOUNT

for the financial period from 28 September 2023 (date of incorporation) to 31 December 2024

	Notes	Dec 24 €
Turnover		20,892
Gross profit		<u>20,892</u>
Administrative expenses		(22,390)
Loss before taxation		<u>(1,498)</u>
Tax on loss	6	-
Loss for the financial period		<u>(1,498)</u>
Total comprehensive income		<u><u>(1,498)</u></u>

Approved by the board on 5 February 2026 and signed on its behalf by:

Mrs Sarah O'Reilly
 Director

Mr Peter Caddle
 Director

Mr Tadhg Pidgeon
 Director

Free Speech Ireland Limited
BALANCE SHEET

as at 31 December 2024

	Notes	Dec 24 €
Current Assets		
Cash and cash equivalents		4,736
Creditors: amounts falling due within one year	7	<u>(6,234)</u>
Net Current Liabilities		<u>(1,498)</u>
Total Assets less Current Liabilities		<u><u>(1,498)</u></u>
Capital and Reserves		
Retained earnings		<u>(1,498)</u>
Equity attributable to owners of the company		<u><u>(1,498)</u></u>

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

We as Directors of Free Speech Ireland 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 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we 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 assets, liabilities and financial position of the company at the end of its financial period and of its profit or loss for such a financial 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.

Approved by the board on 5 February 2026 and signed on its behalf by:

Mrs Sarah O'Reilly
 Director

Mr Peter Caddle
 Director

Mr Tadhg Pidgeon
 Director

Free Speech Ireland Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2024

	Retained earnings	Total
	€	€
Loss for the financial period	(1,498)	(1,498)
At 31 December 2024	(1,498)	(1,498)

Free Speech Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 28 September 2023 (date of incorporation) to 31 December 2024

1. General Information

Free Speech Ireland Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 749426. The registered office of the company is Office Suites Club, 20 Harcourt Street, Dublin, Dublin 2, D02 H364, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the financial period ended 31 December 2024 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at 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 have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

continued

Free Speech Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 28 September 2023 (date of incorporation) to 31 December 2024

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

3. Period of financial statements

The financial statements are for the 15 month 4 days period from 28 September 2023 (date of incorporation) to 31 December 2024.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Employees

The average monthly number of employees, including directors, during the financial period was 0, (Sep 23 - 0).

6. Tax on loss

Dec 24
€

Analysis of charge in the financial period

Current tax:

Corporation tax

-

No charge to tax arises due to tax losses incurred.

7. Creditors

Amounts falling due within one year

Dec 24
€

Directors' current accounts (Note 9)

2,521

Accruals

3,713

6,234

8. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2024.

9. Directors' transactions

The following amounts are repayable to the directors:

Dec 24
€

Mrs Sarah O'Reilly

2,521

10. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5 February 2026.