

Company Registration No. 680910

FISCAL IOR EUROPE LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Walsh O'Brien Harnett
Chartered Accountants
104 Lower Baggot Street
Dublin 2

FISCAL IOR EUROPE LIMITED

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FISCAL IOR EUROPE LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

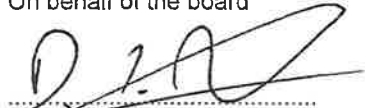
Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 director is 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 Director's Report comply with the Companies Act 2014. He is 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



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Darren Aldrich (UK)

Director

Date: 2/2/26

FISCAL IOR EUROPE LIMITED

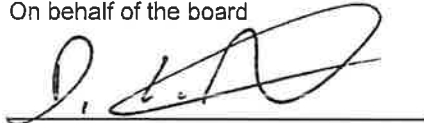
DIRECTOR'S DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

In relation to the financial statements which comprise the profit and loss account, the balance sheet, the statement of changes in equity and the related notes:

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The director confirms that he has made available to Walsh O'Brien Harnett, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all transactions of the company for the year ended 30 September 2025.

On behalf of the board



Darren Aldrich (UK)

Director

Date: 2/2/26

FISCAL IOR EUROPE LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 €	€	2024 €	€
Current assets					
Debtors	3	14,986		18,552	
Cash at bank and in hand		17,026		6,181	
		<u>32,012</u>		<u>24,733</u>	
Creditors: amounts falling due within one year	4	<u>(5,878)</u>		<u>(5,116)</u>	
Net current assets			26,134		19,617
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss reserves			26,034		19,517
Total equity			<u>26,134</u>		<u>19,617</u>

I, as director of Fiscal IOR Europe Limited, state that:

(a) The company is availing itself of the exemption from audit 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 359 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) The director acknowledges the obligations of the company, under the Companies Act 2014:

(i) 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 year and of its profit or loss for such a year; and

(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

(e) The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that the company 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 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved and signed by the director and authorised for issue on

2/2/26


Darren Aldrich (UK)

Director

FISCAL IOR EUROPE LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Share capital	Profit and loss reserves	Total
	€	€	€
Balance at 1 October 2023	100	14,211	14,311
Year ended 30 September 2024:			
Profit and total comprehensive income for the year	-	5,306	5,306
	<hr/>	<hr/>	<hr/>
Balance at 30 September 2024	100	19,517	19,617
Year ended 30 September 2025:			
Profit and total comprehensive income for the year	-	6,517	6,517
	<hr/>	<hr/>	<hr/>
Balance at 30 September 2025	<u>100</u>	<u>26,034</u>	<u>26,134</u>

FISCAL IOR EUROPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Company information

Fiscal IOR Europe Limited is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is 104 Lower Baggot Street, Dublin 2 and its company registration number is 680910.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Turnover

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

1.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Taxation

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

1.5 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.6 Foreign exchange

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

FISCAL IOR EUROPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies (Continued)

1.7 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 debts 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.

1.8 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.

1.9 Ordinary share capital

The ordinary share capital of the company is presented as equity.

2 Employees

The average monthly number of persons employed by the company during the year was:

	2025 Number	2024 Number
Total	1	1

3 Debtors

	2025 €	2024 €
Amounts falling due within one year:		
Amounts due from related parties	14,493	18,059
Other debtors	493	493
	<u>14,986</u>	<u>18,552</u>

4 Creditors: amounts falling due within one year

	2025 €	2024 €
Taxation	843	2,142
Accruals	5,035	2,974
	<u>5,878</u>	<u>5,116</u>

5 Capital commitments

The company had no material capital commitments at the financial year-end.

FISCAL IOR EUROPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

6 Events after the reporting date

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

7 Parent company

The company regards Fiscal IOR Limited, a company incorporated in the UK, as the parent company. The registered office address of Fiscal IOR Limited is Third Floor, 130 Wood Street, London, EC2V 6DL, United Kingdom.

8 Related party transactions

Transactions with related parties

During the year the company entered into the following transactions with related parties:

	Fees 2025 €	Fees 2024 €
Entities with control, joint control or significant influence over the company	56,434	27,352

During the period the Company charged fees of €56,434 (2024: €27,352) to an entity with control, joint control or significant influence. At the year-end a balance of €14,493 (2024: €18,059) was payable by the related party to the Company.

The following amounts were outstanding at the reporting end date:

	2025 €	2024 €
Amounts due from related parties		
Entities with control, joint control or significant influence over the company	14,493	18,059

9 Approval of financial statements

The director approved the financial statements on

2/2/26

