

DOCTOR CARE ANYWHERE IRELAND LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

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DOCTOR CARE ANYWHERE IRELAND LIMITED DIRECTOR AND OTHER INFORMATION

Director	Luis De Miguel (Appointed 19 March 2024, Resigned 20 June 2025) Martina Wright (Appointed 31 March 2023, Resigned 19 March 2024) Bayju Ashvin Thakar (Resigned 21 August 2022) Laura O'Riordan (Appointed 20 June 2025) Daniel Alexander Curran (Resigned 7 November 2022) Jonathan Fitzroy Talbot Baines (Resigned 19 April 2022)
Company Secretary	Katherine Cong (Appointed 20 June 2025) Catherine Elizabeth Baxandall (Appointed 5 February 2024, Resigned 20 June 2025) Bianca Foster (Appointed 7 November 2022, Resigned 5 February 2024) Daniel Alexander Curran (Resigned 7 November 2022)
Company Number	689685
Registered Office and Business Address	25 North wall Quay Dublin Dublin 1
Auditors	Baker Tilly Ireland Audit Limited Chartered Certified Accountants and Statutory Audit Firm 9 Exchange Place International Financial Services Centre Dublin 1 D01 X8H2 Ireland

DOCTOR CARE ANYWHERE IRELAND LIMITED

DIRECTOR'S REPORT

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

The director presents their report and the audited financial statements for the financial year ended 31 December 2022.

There has been no significant change in these activities during the financial year ended 31 December 2022.

Results and Dividends

The loss for the financial year amounted to €(216,007) (2021 - €(131,408)).

The director does not recommend payment of a dividend.

At the end of the financial year, the company has assets of €0 (2021 - €5,291) and liabilities of €347,315 (2021 - €136,599). The net liabilities of the company have increased by €216,007.

Director and Secretary

The director who served throughout the financial year, except as noted, was as follows:

Luis De Miguel (Appointed 19 March 2024, Resigned 20 June 2025)
Martina Wright (Appointed 31 March 2023, Resigned 19 March 2024)
Bayju Ashvin Thakar (Resigned 21 August 2022)
Laura O'Riordan (Appointed 20 June 2025)
Daniel Alexandar Curran (Resigned 7 November 2022)
Jonathan Fitzroy Talbot Baines (Resigned 19 April 2022)

The secretaries who served during the financial year were:

Katherine Cong (Appointed 20 June 2025)
Catherine Elizabeth Baxandall (Appointed 5 February 2024, Resigned 20 June 2025)
Bianca Foster (Appointed 7 November 2022, Resigned 5 February 2024)
Daniel Alexander Curran (Resigned 7 November 2022)

The director and company secretaries had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 31 December 2022 and the date of signing the financial statements.

Future Developments

The company plans to continue its present activities and become profitable in the future years. 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 year-end.

Political Contributions

The company did not make any disclosable political donations in the current financial year.

Auditors

The auditors, Baker Tilly Ireland Audit Limited, (Chartered Certified Accountants and Statutory Audit Firm) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Taxation Status

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

Going concern

The company has received confirmation from its parent that it will receive financial support for at least 12 months from date of approval of financial statements to ensure that the company can settle its liabilities as they fall due.

Research and Development

The company has not undertaken any research or development activities in the preceding or current financial year.

Branches outside the state

The company does not have any branches operating or registered outside of the state either in the preceding or current financial year.

**DOCTOR CARE ANYWHERE IRELAND LIMITED
DIRECTOR'S REPORT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

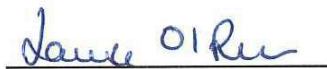
Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as the person who is director at the time this report is approved is aware, there is no relevant audit information of which the statutory auditors are unaware. The director has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they has established that the statutory auditors are aware of that information.

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 25 North wall Quay, Dublin, Dublin 1.

Signed on behalf of the board



Laura O'Riordan
Director

Date: 27/01/2025

**DOCTOR CARE ANYWHERE IRELAND LIMITED
DIRECTOR'S RESPONSIBILITIES STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

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

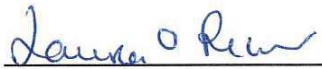
Irish company law requires the director to prepare financial statements for each financial year. Under the law the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they 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 the 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 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 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 and enable the financial statements to be readily and properly audited. They 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.

Signed on behalf of the board



**Laura O'Riordan
Director**

Date: 27/05/2025

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF DOCTOR CARE ANYWHERE IRELAND LIMITED

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Doctor Care Anywhere Ireland Limited ("the company") for the financial year ended 31 December 2022 which comprise the Profit and Loss Account, the Balance Sheet and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its loss for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- 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 described below 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 the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's 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 director with respect to going concern are described in the relevant sections of this report.

Other Information

The director is responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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.

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF DOCTOR CARE ANYWHERE IRELAND LIMITED

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the director's report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of director for the financial statements

As explained more fully in the Director's Responsibilities Statement set out on page 6, the director is responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the director is responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has 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 further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

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

Our report is made solely to the company's shareholders, 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 shareholders 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 any responsibility to anyone other than the company and the company's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.



Brendan Kean

for and on behalf of

Baker Tilly Ireland Audit Limited

Chartered Certified Accountants and Statutory Audit Firm

9 Exchange Place

International Financial Services Centre

Dublin 1

D01 X8H2

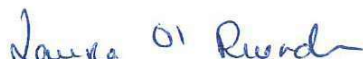
Ireland

Date: 27 August 2025

**DOCTOR CARE ANYWHERE IRELAND LIMITED
 PROFIT AND LOSS ACCOUNT
 FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 €	2021 €
Turnover	6	18,170	10,123
Cost of sales		<u>(192,661)</u>	<u>(119,519)</u>
Gross loss		(174,491)	(109,396)
Administrative expenses		<u>(27,761)</u>	<u>(20,977)</u>
Operating loss	7	(202,252)	(130,373)
Interest payable and similar expenses	8	<u>(13,755)</u>	<u>(1,035)</u>
Loss before taxation		(216,007)	(131,408)
Tax on loss		-	-
Loss for the financial year		(216,007)	(131,408)
Total comprehensive income		(216,007)	(131,408)

Approved by the board on 27 August 2025 and signed on its behalf by:



 Laura O'Riordan
 Director

DOCTOR CARE ANYWHERE IRELAND LIMITED

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

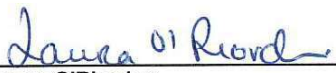
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DOCTOR CARE ANYWHERE IRELAND LIMITED
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	2022 €	2021 €
Current Assets			
Debtors	10	-	5,291
Creditors: amounts falling due within one year	11	(34,210)	(49,058)
Net Current Liabilities		<u>(34,210)</u>	<u>(43,767)</u>
Total Assets less Current Liabilities		<u>(34,210)</u>	<u>(43,767)</u>
Creditors:			
amounts falling due after more than one year	12	(313,105)	(87,541)
Net Liabilities		<u>(347,315)</u>	<u>(131,308)</u>
Capital and Reserves			
Called up share capital presented as equity	13	100	100
Retained earnings		(347,415)	(131,408)
Equity attributable to owners of the company		<u>(347,315)</u>	<u>(131,308)</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 27 August 2025 and signed on its behalf by:



 Laura O'Riordan
 Director

DOCTOR CARE ANYWHERE IRELAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

Doctor Care Anywhere Ireland Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 689685. The registered office of the company is 25 North wall Quay, Dublin, Dublin 1 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 Director's 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 year ended 31 December 2022 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 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.

Turnover

Turnover comprises the invoice value of services rendered by the company, exclusive of 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.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year 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.

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.

Ordinary share capital

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

DOCTOR CARE ANYWHERE IRELAND LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

3. PERIOD OF FINANCIAL STATEMENTS

The comparative figures relate to the 10 month period ended 31 December 2021.

4. GOING CONCERN

The Financial Statements have been prepared on the going concern basis which assumes the entity will continue in operational existence for the foreseeable future and for at least a period of 12 months from the date of approval of the Financial Statements. The Company recorded a loss for the year of €216,007 with net liabilities amounting to €347,315 as at 31st December 2022.

The Director has considered the financial position of the Company. They have prepared prudent and conservative budgets and forecasts. These forecasts indicate that the Company will be in a position to continue to meet its financial requirements, as and when they fall due, for the 12 months from the date of approval of the financial statements.

The Director acknowledges that the future success of the Company is underpinned by the successful achievement of the budgeted targets identified in the forecasts and projections and the continued support from the parent company.

As a result, while recognising that there is uncertainty about the amount of additional funding and support that will be received going forward, the Directors are satisfied that the Company has the necessary resources to operate for the foreseeable future and accordingly they believe that it is appropriate for the Financial Statements to be prepared on a going concern basis.

5. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

There are currently no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

6. TURNOVER

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of digital healthcare services.

7. OPERATING LOSS	2022	2021
	€	€
Operating loss is stated after charging/(crediting):		
(Profit)/loss on foreign currencies	(11,863)	4,294
8. INTEREST PAYABLE AND SIMILAR EXPENSES	2022	2021
	€	€
On amounts payable to group companies	13,755	1,035

DOCTOR CARE ANYWHERE IRELAND LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

9. EMPLOYEES

The average monthly number of employees, including director, during the financial year was 5, (2021 - 5).

The Directors are not in receipt of remuneration from the company in respect of their holding of the office in either the current or preceding financial year.

The amounts required to be disclosed under sections 305 and 306 of Companies Act 2014 relating to the directors amounts to €Nil in both the current and preceding financial year.

	2022	2021
	Number	Number
Director	3	3
Employees	2	2
	<u>5</u>	<u>5</u>
10. DEBTORS	2022	2021
	€	€
Prepayments	-	5,291
	<u>-</u>	<u>5,291</u>
11. CREDITORS	2022	2021
Amounts falling due within one year	€	€
Trade creditors	13,840	20,306
Other creditors	-	7,392
Accruals	20,370	21,360
	<u>34,210</u>	<u>49,058</u>
12. CREDITORS	2022	2021
Amounts falling due after more than one year	€	€
Amounts owed to group undertakings	313,105	87,641
	<u>313,105</u>	<u>87,641</u>

Amount owed to group undertaking are unsecured and includes intercompany recharges from trading activities. Interest is charged on the intercompany loan at a rate of LIBOR+4%. The directors consider the rate of interest represents the market value and as a result no residual equity component has been recognised in relation to the loan.

13. SHARE CAPITAL			2022	2021
Description	Number of shares	Value of units	€	€
Authorised				
'A' Ordinary shares	100	€1.00 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid				
'A' Ordinary shares	100	€1.00 each	<u>100</u>	<u>100</u>

14. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 31 December 2022.

**DOCTOR CARE ANYWHERE IRELAND LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

15. RELATED PARTY TRANSACTIONS

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

16. PARENT COMPANY

The company regards Doctor Care Anywhere Group PLC as its parent company.

17. POST-BALANCE SHEET EVENTS

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

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board on 27 August 2025.