

**CHANCERYGATE IRELAND HOLDINGS LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE PERIOD FROM 6 FEBRUARY 2024 TO PERIOD ENDED 31 MARCH 2025**

**Company registration number 757103 (Republic of Ireland)**

**CHANCERYGATE IRELAND HOLDINGS LIMITED**

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**CHANCERYGATE IRELAND HOLDINGS LIMITED**

**DIRECTOR'S RESPONSIBILITIES STATEMENT**

**FOR THE PERIOD FROM 6 FEBRUARY 2024 TO PERIOD ENDED 31 MARCH 2025**

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The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

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 Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the Republic of 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 and enable the financial statements to be 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.

On behalf of the board

Signed by:

  
9752B034E71D4BB

**Christian Currivan**  
**Director**

Date: 25 February 2026  
\_\_\_\_\_

## CHANCERYGATE IRELAND HOLDINGS LIMITED

### INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTOR

#### PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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#### Opinion

In our opinion, the director is entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of ChanceryGate Ireland Holdings Limited and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of the Companies Act 2014.

#### Basis of opinion

We have examined:

- (i) the abridged financial statements for the period from 6 February 2024 to period ended 31 March 2025 on pages 6 to 12, which the director of ChanceryGate Ireland Holdings Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the annual general meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the director is entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the annual general meeting.

#### Other information required by the Companies Act 2014

On ~~25/2/2026~~ we reported to the members of ChanceryGate Ireland Holdings Limited on the company's financial statements for the period from 6 February 2024 to period ended 31 March 2025 and our report was as follows:

#### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of ChanceryGate Ireland Holdings Limited (the 'company') for the period from 6 February 2024 to period ended 31 March 2025 which comprise the income statement, the statement of financial position, the statement of changes in equity and notes to the financial statements, including a 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*.

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 March 2025 and of its profit for the period from 6 February 2024 to period then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; 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.

**CHANCERYGATE IRELAND HOLDINGS LIMITED**

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTOR**

**PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014 (CONTINUED)**

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**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 period from 6 February 2024 to period 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.

**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.

**CHANCERYGATE IRELAND HOLDINGS LIMITED**

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTOR**

**PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014 (CONTINUED)**

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**Respective responsibilities**

**Responsibilities of director for the financial statements**

As explained more fully in the director's responsibilities statement on page 1, the director is responsible for the preparation of the financial statements in accordance with applicable financial reporting framework that give a true and fair view, and for 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. 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 operations, 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 company's 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 located on the Irish Auditing and Accounting Supervisory Authority's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

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

This 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.



**Ray Masterson**  
**For and on behalf of Moore Ireland Audit Partners Limited**  
**Chartered Accountants &**  
**Statutory Audit Firm**  
**3rd Floor**  
**Ulysses House**  
**Foley Street**  
**Dublin 1**

Date: \_\_\_\_\_

*25<sup>th</sup> February 2026*

**CHANCERYGATE IRELAND HOLDINGS LIMITED**  
**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTOR**  
**PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014 (CONTINUED)**

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We, the undersigned, hereby certify that:

- the foregoing is a true copy of the Special Report of the Auditor.
- the attached balance sheet and the related abridged notes are a correct abridged copy of those laid before the annual general meeting of the company.

On behalf of the board

Signed by:  
  
0752B034E71D4BR  
**Christian Currivan**  
**Director**

25 February 2026  
**Date:** \_\_\_\_\_

Signed by:  
  
4E4E5EE3DEEE4AE  
**HMP Secretarial Limited**  
**Secretary**

25 February 2026  
**Date:** \_\_\_\_\_

**CHANCERYGATE IRELAND HOLDINGS LIMITED**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 31 MARCH 2025**

	Notes	2025 €	€
<b>Current assets</b>			
Debtors	6	64,093	
Cash at bank and in hand		199,497	
		<u>263,590</u>	
<b>Creditors: amounts falling due within one year</b>	7	(248,028)	
		<u>15,562</u>	
<b>Net current assets</b>			<u><u>15,562</u></u>
<b>Capital and reserves</b>			
Called up share capital presented as equity	8		1
Profit and loss reserves			<u>15,561</u>
<b>Total equity</b>			<u><u>15,562</u></u>

I, as director of ChanceryGate Ireland Holdings Limited, state that:

I have relied on the specified exemption contained in section 352 Companies Act 2014 on the grounds that the company 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 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 FRS 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

25 February 2026

The financial statements were approved by the board of director and authorised for issue on ..... and are signed on its behalf by:

Signed by:  
  
9752B034E71D4BB  
**Christian Currivan**  
**Director**

**CHANCERYGATE IRELAND HOLDINGS LIMITED**

**STATEMENT OF CHANGES IN EQUITY**

**FOR THE PERIOD FROM 6 FEBRUARY 2024 TO PERIOD ENDED 31 MARCH 2025**

	Notes	Share capital €	Profit and loss reserves €	Total €
<b>Balance at 6 February 2024</b>		-	-	-
<b>Period ended 31 March 2025:</b>				
Profit and total comprehensive income		-	15,561	15,561
Issue of share capital	8	1	-	1
<b>Balance at 31 March 2025</b>		<u>1</u>	<u>15,561</u>	<u>15,562</u>

## CHANCERYGATE IRELAND HOLDINGS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE PERIOD FROM 6 FEBRUARY 2024 TO PERIOD ENDED 31 MARCH 2025

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## 1 General Information

### Company information

ChanceryGate Ireland Holdings Limited is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is Riverside One, Sir John Rogerson's Quay, Dublin 2 and its company registration number is 757103. The nature of the company's operations and its principal activities are set out in the Director's Report.

### Statement of Compliance

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.

### Currency

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 €.

## 2 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.

### 2.1 Basis of preparation

The financial statements have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

### 2.2 Going concern

The financial statements are prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the company's need.

### 2.3 Reporting period

The company was incorporated on 6 February 2024 and the reporting period is from the date of incorporation to 31 March 2025. Subsequent reporting periods thereafter are expected to be 12 months.

### 2.4 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

### 2.5 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.

**CHANCERYGATE IRELAND HOLDINGS LIMITED****NOTES TO THE FINANCIAL STATEMENTS****FOR THE PERIOD FROM 6 FEBRUARY 2024 TO PERIOD ENDED 31 MARCH 2025**

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**2 Accounting policies****(Continued)****2.6 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**2.7 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**2.8 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

**Current tax**

The tax currently payable is based on taxable profit for the period. Taxable profit differs from net profit as reported in the income statement 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.

**CHANCERYGATE IRELAND HOLDINGS LIMITED****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE PERIOD FROM 6 FEBRUARY 2024 TO PERIOD ENDED 31 MARCH 2025****2 Accounting policies****(Continued)*****Deferred tax***

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the income statement, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

**2.9 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.

**2.10 Retirement benefits**

The company operates a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to the retirement benefit scheme are treated as assets or liabilities.

**2.11 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.

**3 Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

**CHANCERYGATE IRELAND HOLDINGS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE PERIOD FROM 6 FEBRUARY 2024 TO PERIOD ENDED 31 MARCH 2025**

**4 Employees**

The average monthly number of persons (including directors) employed by the company during the period was:

	<b>2025 Number</b>
Average	2

**5 Director's remuneration**

The director did not receive any remuneration in respect of his service to the company during the financial period under review.

**6 Debtors**

<b>Amounts falling due within one year:</b>	<b>Notes</b>	<b>2025 €</b>
Amounts owed by group undertakings	10	59,674
VAT recoverable		6,076
		<u>65,750</u>

**7 Creditors: amounts falling due within one year**

	<b>2025 €</b>
Trade creditors	7,944
Amounts owed to group undertakings	223,484
Corporation tax	1,431
PAYE and social security	6,636
Other creditors	2,533
Accruals	6,000
	<u>248,028</u>

**8 Called up share capital**

	<b>2025 Number</b>	<b>2025 €</b>
<b>Ordinary share capital issued and fully paid</b>		
Ordinary shares of €1 each	1	1

ChanceryGate Ireland Holdings Limited has unlimited authorised share capital.

**CHANCERYGATE IRELAND HOLDINGS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE PERIOD FROM 6 FEBRUARY 2024 TO PERIOD ENDED 31 MARCH 2025**

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**9 Events after the reporting date**

No matters or circumstances have arisen since the end of the financial period which significantly affected or may significantly affect the operations of the company, the results of those operations or the assets, liabilities and financial position of the entity.

**10 Related party transactions**

The Company has availed itself of the FRS 102 exemption not to disclose transactions entered into between two or more members of a group, provided that any group undertaking which is a party to the transaction is wholly owned by such a member.

**11 Parent company**

ChanceryGate Limited holds 100% of the ordinary share capital of ChanceryGate Ireland Holdings Limited. The ultimate controlling party is Bridges Fund Management.

**12 Approval of financial statements**

The board of director approved these financial statements and authorised them for issue on 25 February 2026.