

TRUE SOCIAL LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

TRUE SOCIAL LIMITED

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TRUE SOCIAL LIMITED

COMPANY INFORMATION

Director	Declan Cassells
Company secretary	Eamon Lynch
Registered number	672460
Registered office	IDA Business and Technology Park Dublin Road Garrycastle Athlone Co.Westmeath
Independent auditors	RBK Business Advisers Chartered Accountants & Statutory Audit Firm Irishtown Athlone Co.Westmeath N37 XPY2
Bankers	Bank of Ireland 31 Church street Athlone Co.Westmeath

TRUE SOCIAL LIMITED

INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF TRUE SOCIAL LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

On 17 December 2025 we reported as auditors of True Social Limited to the director of the Company on the abridged financial statements for the year ended 31 December 2024 on pages 6 to 15 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the year ended 31 December 2024 on pages 6 to 15 which the director of True Social 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.

Respective responsibilities of Directors and Auditors

It is your responsibility to prepare the abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the director 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 (exemptions available for small companies) and to report our opinion to you.

This report is made solely to the director in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the director those matters we are required to state to him in our report 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 director for our work, for this report, or for the opinions we have formed.

Basis of opinion

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

Opinion on financial statements

In our opinion the director is entitled under Section 352 of the Companies Act 2014 to annex to the Annual return of the Company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

Other information

On 17 December 2025 we reported as auditors of True Social Limited to the members on the Company's financial statements for the year ended 31 December 2024 to be laid before its Annual general meeting and our report was as follows:

"We have audited the financial statements of True Social Limited (the 'Company') for the year ended 31 December 2024, which comprise the Balance sheet, the Statement of changes in equity and the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

TRUE SOCIAL LIMITED

**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF TRUE SOCIAL LIMITED
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

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 2024 and of its loss for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 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 further described in the Auditors' 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.

Material uncertainty related to going concern

We draw attention to note 2.2 in the financial statements, which indicates that at as at 31 December 2024, the company had a shareholders deficit of €6,785,844 (2023: shareholders assets €699,327). As stated in note 2.2, these events or conditions, along with the other matters as set forth in note 2.2, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Our responsibilities and the responsibilities of the director with respect to going concern are described in the relevant sections of this report.

TRUE SOCIAL LIMITED

INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF TRUE SOCIAL LIMITED (CONTINUED) PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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 Auditors' 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 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.

Opinion 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.

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 director's remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities and restrictions on use

Responsibilities of directors

In preparing the financial statements, the director is responsible for 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 the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

TRUE SOCIAL LIMITED

INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF TRUE SOCIAL LIMITED
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

Auditors' 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 Auditors' 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 IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditors' 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 Auditors' 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.



Brian Feeney
for and on behalf of
RBK Business Advisers
Chartered Accountants & Statutory Audit Firm
Irishtown
Athlone
Co. Westmeath
N37 XPY2

17 December 2025

TRUE SOCIAL LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Note	2024 €	2023 €
Fixed assets			
Financial assets	6	4,229,990	5,975,000
		<u>4,229,990</u>	<u>5,975,000</u>
Current assets			
Debtors: amounts falling due within one year	7	1,815,871	526,402
Cash at bank and in hand	8	141,180	500,269
		<u>1,957,051</u>	<u>1,026,671</u>
Creditors: amounts falling due within one year	9	(12,972,885)	(6,302,344)
Net current liabilities		<u>(11,015,834)</u>	<u>(5,275,673)</u>
Total assets less current liabilities		<u>(6,785,844)</u>	<u>699,327</u>
Net (liabilities)/assets		<u><u>(6,785,844)</u></u>	<u><u>699,327</u></u>
Capital and reserves			
Called up share capital presented as equity		500,001	500,001
Profit and loss account	11	(7,285,845)	199,326
Shareholders' funds		<u><u>(6,785,844)</u></u>	<u><u>699,327</u></u>

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

I, as director of True Social Limited, state that:

The Company has relied on the specific exemptions 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved by the sole director:



Declan Cassells
Director

Date: 17 December 2025

The notes on pages 8 to 15 form part of these financial statements.

TRUE SOCIAL LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 January 2024	500,001	199,326	699,327
Comprehensive income for the year			
Loss for the year	-	(7,485,171)	(7,485,171)
At 31 December 2024	<u>500,001</u>	<u>(7,285,845)</u>	<u>(6,785,844)</u>

The notes on pages 8 to 15 form part of these financial statements.

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 January 2022	1	-	1
Comprehensive income for the year			
Profit for the year	-	199,326	199,326
Contributions by and distributions to owners			
Shares issued during the year	500,000	-	500,000
At 31 December 2022	<u>500,001</u>	<u>199,326</u>	<u>699,327</u>

The notes on pages 8 to 15 form part of these financial statements.

TRUE SOCIAL LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

True Social Limited (Registered Number: 672460) is a private limited company limited by shares, incorporated in the Republic of Ireland. The financial statements comprising of the Profit and Loss Account, the Balance Sheet, the statement of Changes in Equity and the related notes constitute the individual financial statements of True Social Limited for the year ended 31 December 2024.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Going concern

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future, being a period of at least 12 months from the date of approval of these financial statements. The company is in the early stages of a start-up and has made a loss of €7,485,171 (2023: profit €199,326) for the year ended 31 December 2024. The shareholders' deficit at 31 December 2024 is €6,785,844 (2023: shareholders assets €699,327).

Furthermore, the immediate parent 5-Hour International Corporation Private Limited has undertaken to continue to provide financial support to enable the company to meet its financial obligations for the foreseeable future, being a period of at least 12 months from the date of approval of the company's financial statements. 5-Hour International Corporation Private Limited will not demand repayment of the amounts owing to 5-Hour International Corporation Private Limited, by True Social Limited as at 31 December 2024 except in so far as the funds of True Social Limited permit repayment and such repayment will not adversely affect the ability of True Social Limited to meet its liabilities as and when they fall due. The amounts owed to 5-Hour International Corporation Private Limited as at 31 December 2024 amount to €12,577,158 (2023: €6,297,344).

2.3 Exemption from preparing consolidated financial statements

The Company is a parent company that is also a subsidiary included in the consolidated financial statements of a larger group by a parent undertaking established under the law of non-EEA state and is therefore exempt from the requirement to prepare consolidated financial statements under section 300 of the Companies Act 2014.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Profit and loss account within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

2.5 Impairment of fixed assets and goodwill

Assets that are subject to depreciation or amortisation are assessed at each balance sheet date to determine whether there is any indication that the assets are impaired. Where there is any indication that an asset may be impaired, the carrying value of the asset (or cash-generating unit to which the asset has been allocated) is tested for impairment. 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 (or CGU's) fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (CGUs). Non-financial assets that have been previously impaired are reviewed at each balance sheet date to assess whether there is any indication that the impairment losses recognised in prior periods may no longer exist or may have decreased.

2.6 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Profit and loss account for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

2.7 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

TRUE SOCIAL LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.8 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.

2.9 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.10 Financial instruments

Financial instruments are recognised in the Company's Balance sheet 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 trade and other receivables, cash and bank balances, are initially measured at their transaction price including transaction costs and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, 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.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other receivables due with the operating cycle fall into this category of financial instruments.

Other financial assets

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting date.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.10 Financial instruments (continued)

impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

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 the deduction of all its liabilities.

Basic financial liabilities, which include trade and other payables, bank loans and other loans are initially measured at their transaction price after transaction costs. When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Discounting is omitted where the effect of discounting is immaterial.

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

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade payables are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade payables are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

Other financial instruments

Derivatives, including forward exchange contracts, futures contracts and interest rate swaps, are not classified as basic financial instruments. These are initially recognised at fair value on the date the derivative contract is entered into, with costs being charged to the profit or loss. They are subsequently measured at fair value with changes in the profit or loss.

Debt instruments that do not meet the conditions as set out in FRS 102 paragraph 11.9 are subsequently measured at fair value through the profit or loss. This recognition and measurement would also apply to financial instruments where the performance is evaluated on a fair value basis as with a documented risk management or investment strategy.

Derecognition of financial instruments

Derecognition of financial assets

Financial assets are derecognised when their contractual right to future cash flow expire, or are settled, or when the Company transfers the asset and substantially all the risks and rewards of ownership to another party. If significant risks and rewards of ownership are retained after the transfer to another party, then the Company will continue to recognise the value of the portion of the risks and rewards retained.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Company's contractual obligations expire or are discharged or cancelled.

TRUE SOCIAL LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.10 Financial instruments (continued)

2.11 Share Capital

The Ordinary Share Capital is presented as Equity.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements has not required management to make judgements, estimates, and assumptions that affect the application and reported amounts of assets, liabilities, income, and expenses.

4. Employees

The average monthly number of employees, including the director, during the year was as follows:

	2024	<i>2023</i>
	No.	<i>No.</i>
Directors	<u>1</u>	<u>1</u>

5. Director's remuneration

	2024	<i>2023</i>
	€	<i>€</i>
Director's emoluments	<u>40,000</u>	<u>-</u>
	<u>40,000</u>	<u>-</u>

TRUE SOCIAL LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Financial assets

	Investments in subsidiary companies €	Other fixed asset investments €	Total €
Cost or valuation			
At 1 January 2024	5,975,000	-	5,975,000
Additions	-	3,029,990	3,029,990
Revaluations	(4,775,000)	-	(4,775,000)
At 31 December 2024	<u>1,200,000</u>	<u>3,029,990</u>	<u>4,229,990</u>

7. Debtors

	2024 €	2023 €
Amounts owed by group undertakings	1,815,871	526,402
	<u>1,815,871</u>	<u>526,402</u>

Amounts owed by group undertakings are unsecured, interest free and repayable on demand.

Included within amounts owed by group undertakings is a provision of €2,000,000 (2023: €NIL).

8. Cash and cash equivalents

	2024 €	2023 €
Cash at bank and in hand	141,180	500,269
	<u>141,180</u>	<u>500,269</u>

TRUE SOCIAL LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

9. Creditors: Amounts falling due within one year

	2024	2023
	€	€
Amounts owed to group undertakings	12,962,278	6,297,344
Taxation and social insurance	607	-
Accruals	10,000	5,000
	<u>12,972,885</u>	<u>6,302,344</u>

Amounts owed to group undertakings are unsecured, interest free and repayable on demand.

Taxation is subject to the terms of the relevant legislation.

10. Financial instruments

	2024	2023
	€	€
Financial assets		
Financial assets measured at fair value through profit or loss	<u>141,180</u>	<u>500,269</u>

Financial assets measured at fair value through profit or loss comprise of cash at bank and in hand.

11. Reserves

Profit and loss account

The profit and loss account represents cumulative gains and losses recognised in the profit and loss account, net of transfer to/from other reserves and dividends paid.

12. Capital commitments

The company has not entered into any capital commitments at the year end.

13. Related party transactions

The company has availed of the exemption contained within Financial Reporting Standard 102 from the requirement to disclose transactions with fellow group companies who are wholly owned by members of the same group. This exemption is granted on the basis that any subsidiary which is a party to the transaction is wholly owned by such a member.

TRUE SOCIAL LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

14. Post balance sheet events

On 26 September 2025, True Social Limited disposed of its entire shareholding in 123TV Holding GmbH for a cash consideration of €1,200,000. At 31 December 2024, the investment has a carrying value of €1,200,000 after an impairment of €4,775,000 was recognised in respect of this transaction.

As part of the same transaction, a shareholder loan of €2,000,000 owed by iMedia & 123TV Holdings was disposed for a nominal consideration of €1 and an impairment of €2,000,000 has been recognised on this loan in the current year financial statements.

15. Controlling party

The immediate parent company is 5-Hour International Corporation Private Limited, a company registered in Singapore. The ultimate parent company is Renew Group Private Limited, a company registered in the Singapore. The ultimate controlling party is Indu Rawat.

The largest and smallest group in which the financial statements of True Social Limited are consolidated is 5-Hour International Corporation Private Limited, a company registered in Singapore. The consolidated financial statements of this group are available to the public and may be obtained from 5-Hour International Corporation Private Limited.

16. Approval of financial statements

The director approved these financial statements for issue on 17 December 2025.