

Company Number: 284657

Prodomo Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Prodomo Limited

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Prodomo Limited
DIRECTORS AND OTHER INFORMATION

Directors	Peter Bluett James O' Donoghue
Company Secretary	Peter Bluett
Company Number	284657
Registered Office	1 Chancery Street Dublin 7
Business Address	2 John Street Kilkenny
Accountants	Bluett Byrne Limited Chartered Accountants 52 James Place East Dublin 2
Bankers	Bank Of Ireland The Mall Malahide Co Dublin
Solicitors	Thomas F Griffin & Company Parnell Street Thurles Co Tipperary

Prodomo Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial 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 directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Bluett Byrne Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 September 2025."

Signed on behalf of the board

Peter Bluett
Director

22 December 2025

James O' Donoghue
Director

22 December 2025

Prodomo Limited
STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	69,942	68,215
Current Assets			
Inventories	6	522,628	219,435
Receivables	7	278,961	945,628
Cash and cash equivalents		428,640	235,286
		1,230,229	1,400,349
Payables: amounts falling due within one year	8	(384,152)	(564,310)
Net Current Assets		846,077	836,039
Total Assets less Current Liabilities		916,019	904,254
Equity			
Called up share capital presented as equity		12,695	12,695
Retained earnings		903,324	891,559
Equity attributable to owners of the company		916,019	904,254

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.

We as Directors of Prodomo Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

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

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(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 and the small companies' regime.

Approved by the board on 22 December 2025 and signed on its behalf by:

Peter Bluett
Director

James O' Donoghue
Director

Prodomo Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

The Financial statements comprising the Income Statement, Balance Sheet and related notes constitute the individual financial statements of Prodomo Limited is a company limited by shares for the financial year ended 30th September 2023.

Prodomo Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland. The registered number of the company is 284657. The Registered Office is 1 Chancery Street, Dublin 7. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company. In instances where amounts have been rounded to the nearest thousand Euro, this is indicated by the symbol €'000.

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 year ended 30 September 2025 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.

Revenue

Turnover represents the total invoice value, net of trade discounts, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of the completion of services at the end of the financial year are not recognised as income and are included in creditors.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% Straight Line
Fixtures, fittings and equipment	-	10% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Inventories

Stocks are valued at the lower of cost and net realisable value. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of capacity.

Prodomo Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

Trade and other receivables

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other payables

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

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

Taxation

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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	15,537	16,845
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 18, (2024 - 18).

	2025	2024
	Number	Number
Administration	7	7
Directors	2	2
Professional Staff	9	9
	<u> </u>	<u> </u>
	18	18
	<u> </u>	<u> </u>

Prodomo Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

5. Property, plant and equipment

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 October 2024	109,328	12,853	122,181
Additions	11,413	5,851	17,264
At 30 September 2025	<u>120,741</u>	<u>18,704</u>	<u>139,445</u>
Depreciation			
At 1 October 2024	49,891	4,075	53,966
Charge for the financial year	13,666	1,871	15,537
At 30 September 2025	<u>63,557</u>	<u>5,946</u>	<u>69,503</u>
Carrying amount			
At 30 September 2025	<u>57,184</u>	<u>12,758</u>	<u>69,942</u>
At 30 September 2024	<u>59,437</u>	<u>8,778</u>	<u>68,215</u>
6. Inventories		2025	2024
		€	€
Work in progress		<u>522,628</u>	<u>219,435</u>
7. Receivables		2025	2024
		€	€
Trade receivables		236,386	882,829
Other debtors		400	-
Directors' current accounts		-	16,000
Taxation		20,421	23,465
Prepayments		21,754	23,334
		<u>278,961</u>	<u>945,628</u>
8. Payables		2025	2024
Amounts falling due within one year		€	€
Amounts owed to credit institutions		1,870	2,086
Trade payables		15,714	1,229
Taxation		119,500	195,113
Accruals		247,068	365,882
		<u>384,152</u>	<u>564,310</u>
9. Income Statement		2025	2024
		€	€
At 1 October 2024		891,559	879,675
Profit for the financial year		11,765	11,884
At 30 September 2025		<u>903,324</u>	<u>891,559</u>

Prodomo Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

11. Directors' remuneration	2025	2024
	€	€
Remuneration	214,864	129,006
Pension contributions	252,840	122,869
	<u>467,704</u>	<u>251,875</u>

12. Controlling interest

Ultimate controlling party

Peter Bluett and James O'Donoghue, Directors of the company, are considered to be the company's ultimate controlling party, holding 50% of the ordinary capital of the company each.

Key management personnel compensation

The director's remuneration disclosed in note 10 represents the total compensation paid to key management personnel.

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 22 December 2025.