

D.B.A. Ireland Limited

**Directors' report and
financial statements**

Year ended 31 December 2025

Registered number: 242442

D.B.A. Ireland Limited

Directors' report and financial statements

<i>Contents</i>	<i>Page</i>
Directors and other information	1
Directors' report	2
Statement of directors' responsibilities	3
Statement of accounting policies	4
Profit and loss account	5
Balance sheet	6
Notes forming part of the financial statements	8

D.B.A. Ireland Limited

Directors and other information

Directors

Stephen O'Gorman
Eva Tobin O'Gorman

Registered office

Cnoc na Greine
Furbo
Co. Galway, H91 D8KH

Secretary

Stephen O'Gorman

Office

Cnoc na Greine
Furbo
Co. Galway, H91 D8KH
Tel 086-8592750

Auditors

Self-Audited

Bankers

Bank of Ireland
Mervue Industrial Estate
Galway

D.B.A. Ireland Limited

Directors' report

The directors present their annual report together with the financial statements of the company for the year ended 31 December 2025.

Principal activities, business review and future developments

The principal activities of the company involve the provision of a database software development and software consultancy services.

Results and dividends

The results for the year are set out in the profit and loss account on page 9.

Interests of directors and secretary

The directors and secretary who held office at 31 December 2025 had no interests other than those shown below in the shares of the company.

Name of Director	Description of shares	Interest at 31 December 2025	Interest at 31 December 2024
Stephen O'Gorman	Ordinary shares of €2 each	25,000	25,000
Eva Tobin O'Gorman	Ordinary shares of €2 each	25,000	25,000

Post balance sheet events

There are no significant post balance sheet events which affect the accounts of the company.

Books of account

The directors believe that they have complied with the requirements of section 202 of the Companies Act, 1990, with regard to books of account. The books of account of the company are maintained at DBA Ireland, Cnoc Na Greine, Furbo, Co. Galway.

On behalf of the board

Stephen O'Gorman
Director

Eva Tobin O'Gorman
Director

D.B.A. Ireland Limited

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which in accordance with applicable Irish law and accounting standards give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts, 1963 to 2003, and all Regulations to be construed as one with those Acts. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board

Stephen O'Gorman
Director

Eva Tobin O'Gorman
Director

D.B.A. Ireland Limited

Statement of accounting policies

for the year ended 31 December 2025

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention.

Turnover

Turnover represents sales to customers excluding value added tax.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less estimated residual value, of each asset, on a straight-line basis over its expected useful life as follows:

Computers and equipment	-	3 years
Furniture and fittings	-	3 years

Foreign currency

Trading activities denominated in foreign currencies are recorded in Euro at actual exchange rates as of the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are reported at the rates of exchange prevailing at the year-end or at the rate of exchange in a related forward exchange contract where such contracts exist. Any gain or loss arising from a change in exchange rates subsequent to the date of the transaction is reported as an exchange gain or loss in the profit and loss account.

Taxation

Corporation tax payable is provided on taxable profits at the current rate.

Tax deferred or accelerated is accounted for in respect of all material timing differences only to the extent that it is probable that a liability or asset will crystallise in the foreseeable future. Timing differences arise from the inclusion of items of income and expenditure in tax computations in periods different from those in which they are included in the accounts. Provision is made at the rate which is expected to be applied

Cash flow statement

The company is a small company as defined in the Companies (Amendment) Act, 1986. Consequently, the company is availing of the exemption under the terms of Financial Reporting Standard No. 1 (Revised) – "Cash Flow Statements" from preparing a cash flow statement.

Pension costs

The company operates a defined contribution pension scheme for its employees. The company's contributions to this defined contribution pension scheme are charged to the profit and loss account in the period in which they are incurred.

D.B.A. Ireland Limited

Profit and loss account

for the year ended 31 December 2025

	<i>Note</i>	2025 €	2024 €
Turnover - continuing operations	<i>1</i>	212,500	203,812
Cost of sales		0	0
		<hr/>	<hr/>
Gross profit		215,500	203,812
Operating expenses	<i>2</i>	(107,650)	(427,067)
		<hr/>	<hr/>
Profit/(Loss) on ordinary activities before taxation	<i>3-5</i>	104,850	(223,255)
Tax on (loss)/profit on ordinary activities	<i>6</i>	0	0
		<hr/>	<hr/>
Profit/(Loss) for the financial year		104,850	(223,255)
Dividends	<i>7</i>	0	0
		<hr/>	<hr/>
Profit and Loss Account at beginning of year		246,658	469,914
Reserve movements	<i>12</i>	0	0
		<hr/>	<hr/>
Profit and Loss Account at end of year		351,508	246,658
		<hr/> <hr/>	<hr/> <hr/>

The company had no recognised gains or losses in the financial year or the preceding financial year other than those dealt with in the profit and loss account.

On behalf of the board

Stephen O'Gorman
Director

Eva Tobin O'Gorman
Director

D.B.A. Ireland Limited

Balance sheet

at 31 December 2025

	Note	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	8		6,222		5,221
Current assets					
Debtors	9	12,000		10,500	
Cash in current account		354,881		253,737	
Cash on Deposit		100,000		100,000	
			<hr/>		<hr/>
		466,881		364,237	
Creditors: amounts falling due within one year	10	(21,595)		(22,800)	
			<hr/>		<hr/>
Net current assets			445,286		341,437
			<hr/>		<hr/>
Net assets			451,508		346,658
Capital and reserves					
Called up share capital	11	100,000		100,000	
Profit and loss account	12	351,508		246,658	
			<hr/>		<hr/>
Shareholders' funds - equity	13		451,508		346,658
			<hr/> <hr/>		<hr/> <hr/>

D.B.A. Ireland Limited

Balance sheet

at 31 December 2025

We, as Directors of DBA Ireland Limited, state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2024,
- (b) the company is availing itself of the exception on the grounds that the conditions specified in s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s334(2),
- (d) we acknowledge the company's obligations under the Companies Acts 2020, 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 the financial year and of its profits or loss for such a year and to otherwise comply with the provisions of Companies Act 2020 relating to Financial Statements so far as they are applicable to the Company.

On behalf of the board:

Stephen O'Gorman
Director
25-March-2026
(must have date)

Eva Tobin O'Gorman
Director
25-March-2026

D.B.A. Ireland Limited

Notes

forming part of the financial statements

1 Turnover

Analysis of turnover by activity are as follows:

	2025 €	2024 €
<i>By activity:</i>		
Software development and consultancy services	212,500	203,812

2 Other operating expenses

	2025 €	2024 €
Administrative expenses	107,650	427,067

3 Statutory and other information

	2025 €	2024 €
<i>(Loss)/profit on ordinary activities before taxation has been arrived at after charging/(crediting):</i>		
Auditors' remuneration	-	-
Depreciation on tangible fixed assets	500	1,321
Directors remuneration	52,000	39,667
Government grants	-	-

D.B.A. Ireland Limited

Notes (continued)

4 Staff numbers and costs

The average weekly number of employees, (including executive directors) during the year, analysed by category, was as follows:

	2025 Number of employees	2024 Number of employees
Administration	<u>2</u>	<u>2</u>

The aggregate payroll costs of these employees were as follows:

	2025 €	2024 €
Salaries	52,000	39,667
Pension costs (Node 5)	6,800	6,800
Redundancy	0	0
	<u>58,800</u>	<u>46,467</u>

5 Pensions

The company operates a defined contribution pension scheme. The aggregate pension charge for the year was 6,800 euro.

6 Tax on (loss)/profit on ordinary activities

	2025 €	2024 €
Corporation tax	0	0
Other	0	0
	<u>0</u>	<u>0</u>

D.B.A. Ireland Limited

Notes (continued)

7 Dividends

	2025 €	2024 €
Dividends on equity shares		
€ Nil per share -	-	
	<u> </u>	<u> </u>

8 Fixed assets

	2025 €	2024 €
<i>Cost</i>		
At beginning of year	147,144	147,144
Additions during year	1,500	0
At end of year	148,644	147,144
	<u> </u>	<u> </u>
<i>Depreciation</i>		
At beginning of year	141,923	140,602
Charge for year	500	1,321
At end of year	142,423	141,923
	<u> </u>	<u> </u>
Net book value : At 31 December	6,222	5,221

9 Debtors

	2025 €	2024 €
Trade debtors	12,000	10,500
	<u> </u>	<u> </u>

D.B.A. Ireland Limited

Notes (continued)

10 Creditors: amounts falling due within one year	2025	2024
	€	€
	21,595	22,800
	<hr/> <hr/>	<hr/> <hr/>
11 Share capital	2025	2024
	€	€
<i>Authorised:</i>		
1,000,000 Ordinary shares of €2 each	2,000,000	2,000,000
	<hr/> <hr/>	<hr/> <hr/>
<i>Allotted and called-up</i>		
<i>Equity</i>		
50,000 Ordinary shares of €2 each	100,000	100,000
	<hr/> <hr/>	<hr/> <hr/>
12 Reserves		
Profit and loss account		
At beginning of year	246,658	469,914
Transfer to share capital		
Retained during year	104,850	(223,255)
	<hr/>	
At end of year	351,508	246,658
	<hr/> <hr/>	

D.B.A. Ireland Limited

Notes (continued)

13 Reconciliation of shareholders' funds

	2025 €	2024 €
Total recognised gains and losses for the year	104,850	(223,255)
<i>Transactions with shareholders</i>		
Dividends paid	-	-
Nominal increase in value of shares due to Increases in share capital	-	-
<i>Other movements</i>		
Transfer from revenue reserves	-	-
	<hr/>	<hr/>
Net (decrease)/increase in shareholders' funds	104,850	(223,255)
Opening shareholders' funds	346,658	569,914
	<hr/>	<hr/>
Closing shareholders' funds	451,508	346,658
	<hr/> <hr/>	<hr/> <hr/>

15 Controlling parties and related party transactions

The company is controlled by its directors, Stephen O’Gorman and Eva Tobin O’Gorman. Details of director’s remuneration is disclosed in note 3 to the financial statements.

16 Approval of financial statements

The board of directors approved these financial statements on 25th **March 2026**.