

**Pogal Holdings Limited**  
**Abridged Financial Statements**  
**for the year ended 27<sup>th</sup> December 2025**

# **Pogal Holdings Limited**

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**Pogal Holdings Limited**

**Company Information**

**Directors**

Paul O'Brien

**Secretary**

Orla O'Brien

**Company Number**

652478

**Registered Office**

Brookview Cottage  
Hempstown  
Blessington  
Co Wicklow

**Accountants**

Heuston  
Chartered Accountants  
San Marco  
Gordon Avenue  
Foxrock  
Dublin 18

**Bankers**

Allied Irish Banks plc  
The Diamond Monaghan  
Co. Monaghan

## **Statement of Directors' responsibilities and declaration on unaudited financial statements**

### **General Responsibilities**

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Company and of the profit or loss of the Company for that year.

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 Act 2014 and all Regulations to be construed as one with those Acts. They are also responsible for ensuring the Company otherwise complies with the provisions of those Acts relating to financial statements insofar as they are applicable to the Company. They have general responsibility for taking such steps as are reasonably open to them to safeguarding the assets of the company and hence to prevent and detect fraud and other irregularities.

### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 5 to 8

- the Directors approve these financial statements and confirm that they are responsible for them, including selecting 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 27th December 2025

### **On behalf of the Board**

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**Paul O'Brien**

Director

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**Orla O'Brien**

Secretary

**Pogal Holdings Limited**

**Abridged Balance Sheet  
as at 27th December 2025**

	Notes	€	2025 €	€	2024 €
<b>Current Assets</b>					
Investment in Subsidiaries			355,000	355,000	
Cash at bank			168	11,856	
Prepayments			100	100	
			<u>355,268</u>	<u>366,956</u>	
<b>Creditors: amounts falling due within one year</b>	<b>3</b>		-	(50,804)	
<b>Net Current Assets</b>			<u>355,268</u>	<u>316,152</u>	
Total Assets less Current Liabilities			<u>355,268</u>	<u>316,152</u>	
<b>Creditors: amounts falling due after More than one year</b>	<b>4</b>		-	57,646	
			<u>355,268</u>	<u>258,506</u>	
<b>Capital and Reserves</b>					
Called up share capital	<b>5</b>		100	100	
Profit and loss account			355,168	258,406	
<b>Equity Shareholders' Funds</b>	<b>7</b>		<u>355,268</u>	<u>258,506</u>	

We, as Directors of Pogal Holdings Ltd, 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 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 s.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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company,

**On behalf of the Board**

Paul O'Brien

Director

**Pogal Holdings Limited**

**Notes on the Abridged Financial Statements  
for the year ended 27th December 2025**

**1. Accounting Policies**

**1.1. Accounting convention**

The financial statements are prepared under the historical cost convention.

**1.2 Cash Flow Statement**

The directors have not prepared a Cash Flow statement as the company is dormant during the current and prior financial year.

**2. Share capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised equity</b>		
- Ordinary shares of €1.00 each	100,000	100,000
<b>Allotted, called up and fully paid equity</b>	<u>100</u>	<u>100</u>
- Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

**3. Interest in Company's shares**

Directors' and Secretary had interests in the Company's shares as follows:

	<b>31 Dec 2025</b>	<b>31 Dec 2024</b>
<b>Ordinary shares €1.00 each.</b>		
<b>Directors</b>		
Paul O'Brien	100	100
<b>Secretary</b>	<u>          </u>	<u>          </u>
Orla O'Brien	<u>          </u>	<u>          </u>
	-	-

**5. Approval of financial statements**

The financial statements were approved by the Board on 6<sup>th</sup> February 2026 .