

Company registration number 772649 (Republic of Ireland)

JACOMUS HOLDINGS LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD FROM 26 SEPTEMBER 2024 (DATE OF
INCORPORATION) TO 31 MARCH 2025

JACOMUS HOLDINGS LIMITED

COMPANY INFORMATION

Director	Seamus Beirne
Secretary	Linda Beirne
Company number	772649
Registered office	Portglorian Kilcock Co Kildare
Accountants	Timmins & Co Harbour View Kilcock Co Kildare
Business address	Portglorian Kilcock Co Kildare
Bankers	Allied Irish Bank Main Street Maynooth Co Kildare

JACOMUS HOLDINGS LIMITED

CONTENTS

	Page
Director's responsibilities statement	1
Balance sheet	2
Notes to the financial statements	3 - 7

JACOMUS HOLDINGS LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT

FOR THE PERIOD FROM 26 SEPTEMBER 2024 (DATE OF INCORPORATION) TO 31 MARCH 2025

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the 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, which is issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland ("relevant financial reporting framework"). 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 and then apply them consistently;
- make judgments 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 and enable the financial statements to be readily and properly 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

Seamus Beirne

Director

11 December 2025

JACOMUS HOLDINGS LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 €	€
Fixed assets			
Financial assets	6		1,225,424
Current assets			
Cash at bank and in hand		100,002	
Creditors: amounts falling due within one year	7	(2,000)	
Net current assets			98,002
Net assets			1,323,426
Capital and reserves			
Called up share capital presented as equity			102
Share premium account			1,225,324
Profit and loss reserves	8		98,000
Total equity			1,323,426

These financial statements have been prepared in accordance with the Small Companies Regime.

I, as director of Jacomus Holdings Limited, state that:

(a) the company is availing itself of the exemption from audit 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 section 359 is complied with;

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and

(d) the director acknowledges the obligations of the company, under the Companies Act 2014, to:

(i) 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 period and of its profit or loss for such a period; and

(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

(e) 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.

The financial statements were approved by the board of directors and authorised for issue on 11 December 2025 and are signed on its behalf by:

Seamus Beirne
Director

JACOMUS HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD FROM 26 SEPTEMBER 2024 (DATE OF INCORPORATION) TO 31 MARCH 2025

1 General information

The financial statements comprising the profit and loss account, the balance sheet and related notes constitute the individual financial statements of Jacomus Holdings Limited for the financial period from 26 September 2024 (date of incorporation) to 31 March 2025.

Jacomus Holdings Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014) incorporated in the Republic of Ireland (Company Registration Number: 772649). The registered office is Portglorian, Kilcock, Co Kildare, which is also the principal place of business of the company.

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", as adopted 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 are being applied consistently in dealing with items which are considered material in relation to the financial statements:

2.1 Reporting period

The accounting period is from 26 September 2024 (date of incorporation) to 31 March 2025.

2.2 Basis of preparation

These financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

2.3 Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

2.4 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

JACOMUS HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE FINANCIAL PERIOD FROM 26 SEPTEMBER 2024 (DATE OF INCORPORATION) TO 31 MARCH 2025

2 Accounting policies

(Continued)

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

An associate is an entity, being neither a subsidiary nor a joint venture, in which the company holds a long-term interest and where the company has significant influence. The company considers that it has significant influence where it has the power to participate in the financial and operating decisions of the associate.

Entities in which the company has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

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. Bank overdrafts are shown within borrowings in current liabilities.

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 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 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.

JACOMUS HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE FINANCIAL PERIOD FROM 26 SEPTEMBER 2024 (DATE OF INCORPORATION) TO 31 MARCH 2025

2 Accounting policies (Continued)

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.

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.

Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Going concern

The directors have reviewed the accounting records since the financial year end and are satisfied that there is no material uncertainty regarding the company's ability to continue as a going concern. On this basis, the directors consider it appropriate to prepare the financial statements on the going concern basis. Accordingly, these financial statements do not include any adjustments to carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

4 Employees

The average monthly number of persons (including directors) employed by the company during the period was: 1.

5 Interest receivable and similar income

2025
€

Interest receivable and similar income includes the following:

Income from shares in group undertakings	100,000
--	---------

6 Financial assets

**Subsidiary
undertakings
shares**
€

Cost or valuation

At 31 March 2025	1,225,424
------------------	-----------

JACOMUS HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE FINANCIAL PERIOD FROM 26 SEPTEMBER 2024 (DATE OF INCORPORATION) TO 31 MARCH 2025

6 Financial assets (Continued)

Net book value
At 31 March 2025 1,225,424

6.1 Holdings in related undertakings

The company holds 100% of the share capital of the following companies:

Name	Registered office / Principal place of business and address of Registered Office	Nature of business	Details of investment	Proportion held by company
Subsidiary undertaking				
Luxury Landscapes Limited	Portglorian, Kilcock, Co. Kildare	Landscaping services	Ordinary	100%

7 Creditors: amounts falling due within one year

2025
€

Accruals 2,000

8 Profit and loss reserves

2025
€

At the beginning of the period -

Profit for the period 98,000

At the beginning and end of the period 98,000

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

JACOMUS HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE FINANCIAL PERIOD FROM 26 SEPTEMBER 2024 (DATE OF INCORPORATION) TO 31 MARCH 2025

9 Related party transactions and controlling party

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

Ultimate controlling party

Seamus Beirne, director of the company, is considered to be the company's ultimate controlling party, as he holds 100% of the ordinary share capital of the parent company, Jacomus Holdings Limited.

Key management personnel compensation

There was no compensation paid to key management personnel.

Other related party transactions

There were no other related party transactions.

10 Approval of financial statements

The director approved the financial statements on 11 December 2025.