

Registration number 513147

HGHC Holdings Limited
Abridged accounts
for the year ended 30 April 2025

HGHC Holdings Limited

Company information

Directors

Joseph Hodgins
Patricia Hodgins

Secretary

Joseph Hodgins

Company number

513147

Accountants

Gaffney Murphy & Co
Statutory Auditors & Accountants,
Lahinch Road,
Ennis,
Co. Clare.

HGHC Holdings Limited

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(Annexed to 2026 Annual Return)

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HGHC Holdings Limited

Extract from the Directors' report for the year ended 30 April 2025

The following information is an extract from the director's report as required by Section 352 of the Companies Act 2014.

Directors Secretary and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

Ordinary shares

	30/04/2025	30/04/2024
Joseph Hodgins	2,532	2,532
Patricia Hodgins	2,506	2,506
Eimhear Hodgins	2,506	2,506
Cathal Hodgins	2,506	2,506

HGHC Holdings Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those 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
- 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.
- 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 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 and 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 6 :

- 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 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 Gaffney Murphy & Co , Statutory Auditors & Accountants all the company's accounting records and provided all the information necessary for all 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 year ended 30th April 2025.

On behalf of the board

Joseph Hodgins

Director

Date: 15th January 2026

Patricia Hodgins

Director

Date: 15th January 2026

HGHC Holdings Limited

**Abridged balance sheet
as at 30th April**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Financial assets	2		14,130,200		9,500,200
Current assets					
Debtors			50		81,180
Cash at bank and in hand		2,430,100		-	
			<u>2,430,150</u>		<u>81,180</u>
Creditors: amounts falling due within one year					
	3	(7,060,300)		(81,330)	
Net current liabilities					
			<u>(4,630,150)</u>		<u>(150)</u>
Net assets					
			<u>9,500,050</u>		<u>9,500,050</u>
Capital and reserves					
Called up share capital	4		10,050		10,050
Share premium account	5		9,490,000		9,490,000
Shareholders' funds					
			<u>9,500,050</u>		<u>9,500,050</u>

We, as Directors of HGHC Holdings Limited, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 or 359, as appropriate, is complied with,

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

(d) the directors acknowledge the obligations of the company, under this Act, 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 year and of its profit or loss for such a year, and

(ii) otherwise comply with the provisions of this Act 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 it is entitled to the benefit of that exemption as a small company and confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

Joseph Hodgins

Director

Date: 15th January 2026

Patricia Hodgins

Director

Date: 15th January 2026

The notes on pages 4 to 6 form an integral part of these financial statements.

HGHC Holdings Limited

Notes to the abridged financial statements for the year ended 30 April 2025

1. Accounting policies

The significant accounting policies adopted by the Company are as follows:

1.1. Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

Functional Currency

The functional currency of the financial statements is the euro.

1.2. Investments

Investment in subsidiary undertakings

Fixed asset investments are stated at cost less provision for permanent diminution in value.

HGHC Holdings Limited

**Notes to the abridged financial statements
for the year ended 30 April 2025**

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2. Financial assets	2025	2024
	€	€
Cost		
At 1 May 2024	9,500,200	200
Additions	-	9,500,000
	<hr/>	<hr/>
Net Book Values		
At 30 April 2025	9,500,200	9,500,200
	<hr/> <hr/>	<hr/> <hr/>

Subsidiary undertakings

The company holds interests in the share capital of the following companies:

Company	Country of registration or incorporation	Nature of business	Shares held class	Proportion of shares held
Hodgins Architectural Facades Ltd	Ireland	Glazing Business	100 Ordinary Shares of €1 each	100%
Hodgins Consultancy Services Ltd	Ireland	Management & Consultancy Business	100 Ordinary Shares of €1 each	100%
Hodgins Glazing Solutions Ltd	Ireland	Glazing Business	100 Ordinary Shares of €1 each	100%

3. Creditors: amounts falling due within one year	2025	2024
	€	€
Amounts owed to group undertaking	7,060,300	200
Other creditors	-	81,130
	<hr/>	<hr/>
	7,060,300	81,330
	<hr/> <hr/>	<hr/> <hr/>

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**Notes to the abridged financial statements
for the year ended 30 April 2025**

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4. Share capital	2025	2024
	€	€
Authorised equity		
999,950 Ordinary shares of €1 each	999,950	999,950
	<u>999,950</u>	<u>999,950</u>
Allotted, called up and fully paid equity		
10,050 Ordinary shares of €1 each	10,050	10,050
	<u>10,050</u>	<u>10,050</u>

5. Equity Reserves	Share premium account	Total
	€	€
At 1 May 2024	9,490,000	9,490,000
At 30 April 2025	<u>9,490,000</u>	<u>9,490,000</u>

6. Approval of financial statements

The financial statements were approved by the Board on 15 January 2026 and signed on its behalf by

Joseph Hodgins

Director

Patricia Hodgins

Director