

DGOH Holdings Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

DGOH Holdings Limited
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DGOH Holdings Limited
Directors' Responsibilities Statement
for the financial year ended 31 August 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 Balance Sheet, the Statement of Changes in Equity 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 BDO, 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 31 August 2025."

Signed on behalf of the board



Derek O'Halloran
Director

Date: 27/3/26



Gillian O'Halloran
Director

Date: 27/3/26

DGOH Holdings Limited
Balance Sheet
as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	309,819	306,039
Investments	7	527,436	527,436
Fixed Assets		837,255	833,475
Current Assets			
Cash and cash equivalents		99,355	103,932
Creditors: amounts falling due within one year	8	(1,651)	-
Net Current Assets		97,704	103,932
Total Assets less Current Liabilities		934,959	937,407
Capital and Reserves			
Called up share capital presented as equity		100	100
Share premium account	9	527,338	527,338
Retained earnings	9	407,521	409,969
Shareholders' Funds		934,959	937,407

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 DGOH Holdings 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 359 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 27/3/26 and signed on its behalf by:


Derek O'Halloran
Director


Gillian O'Halloran
Director

DGOH Holdings Limited
Statement of Changes in Equity
as at 31 August 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 20 June 2023	-	-	-	-
Profit for the financial period	-	-	409,969	409,969
Net proceeds of equity Ordinary share issue	100	527,338	-	527,438
At 31 August 2024	100	527,338	409,969	937,407
Loss for the financial year	-	-	(2,448)	(2,448)
At 31 August 2025	100	527,338	407,521	934,959

DGOH Holdings Limited
Notes to the Abridged Financial Statements
for the financial year ended 31 August 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes constitute the individual financial statements of DGOH Holdings Limited for the financial year ended 31 August 2025.

DGOH Holdings Limited is a private company limited by shares, registered under Part 2 of the Companies Act 2014 and incorporated in the Republic of Ireland. The registered number of the company is 743426. The registered office of the company is Old Windmill Lane, Lower Gerald Griffin Street, Limerick which is also the principal place of business of the company. The company is an investment holding company.

There has been no significant change in this activity during the financial year ended 31 August 2025. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 financial year ended 31 August 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 280B 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.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by the directors. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

DGOH Holdings Limited
Notes to the Abridged Financial Statements
for the financial year ended 31 August 2025

Trade and other creditors

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.

Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance date. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is provided at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation. Deferred tax assets are recognised to the extent that they are recoverable, that is, on the basis of all available evidence, it is more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted. Any assets and liabilities recognised have not been discounted.

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be the company's critical accounting estimates and judgements:

Going concern

The directors have reviewed the financial position of the company for a period of at least twelve months from the date of the approval of the financial statements and are satisfied that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Fair value of investment property

The value of investment property is reviewed annually by the directors and changes in fair value are recorded in the profit and loss account. In determining the fair value of investment properties the directors primarily consider recent market transactions relating to similar properties.

Impairment of investments

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including shares held in subsidiary undertakings. If there is objective evidence of impairment, impairment losses are recognised in the profit and loss account in that financial year.

4. Period of financial statements

The comparative figures relate to the 14 month period ended 31 August 2024.

5. Income from investments

	2025	2024
	€	€
Dividends from subsidiary companies	-	410,000
	<u> </u>	<u> </u>

continued

DGOH Holdings Limited
Notes to the Abridged Financial Statements
for the financial year ended 31 August 2025

6. Tangible assets	Investment properties	Total
	€	€
Cost		
At 1 September 2024	306,039	306,039
Additions	3,780	3,780
At 31 August 2025	<u>309,819</u>	<u>309,819</u>
Depreciation		
At 1 September 2024	-	-
At 31 August 2025	<u>-</u>	<u>-</u>
Net book value		
At 31 August 2025	<u>309,819</u>	<u>309,819</u>
At 31 August 2024	<u>306,039</u>	<u>306,039</u>

The carrying value of the company's investment properties represents the carrying value of tangible assets measured at fair value through profit or loss. The directors have assessed the fair value of investment property as equivalent to cost, based on their knowledge of the transactions related to similar properties located in the same area.

7. Investments	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 31 August 2025	<u>527,436</u>	<u>527,436</u>
Net book value		
At 31 August 2025	<u>527,436</u>	<u>527,436</u>
At 31 August 2024	<u>527,436</u>	<u>527,436</u>

The company's investment in subsidiary undertakings is carried at cost less impairment as fair value cannot be measured reliably.

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Directors' current accounts (Note 11)	<u>1,651</u>	<u>-</u>

9. Reserves	Share premium account €	Profit and loss account €	Total €
At 1 September 2024	527,338	409,969	937,307
(Loss)/profit for the financial year	-	(2,448)	(2,448)
At 31 August 2025	<u>527,338</u>	<u>407,521</u>	<u>934,859</u>

DGOH Holdings Limited
Notes to the Abridged Financial Statements
for the financial year ended 31 August 2025

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

11. Directors' remuneration and transactions

The directors constitute the company's key management personnel and did not receive a compensation for services provided during the year.

The following amounts are repayable to the directors:

	2025	2024
	€	€
Derek O'Halloran	1,651	-

12. Related party transactions

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

13. Controlling interest

The controlling interest in the company is held by Derek and Gillian O'Halloran.

14. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27/3/26.

