

Abridged Financial Statements
Piranha Bar Myago Holdings DAC

For the Financial year ended 30 June 2025

Company Information

Directors	Dave Burke Alan Foley
Company secretary	Dave Burke
Registered number	599396
Registered Office	37 Fitzwilliam Square Dublin 2

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Directors Responsibilities Statement

For the year ended 30 June 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 the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and promulgated by the Institute of Chartered Accountants in Ireland and the Irish law.

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, of the profit or loss of the Company for that 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 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 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 page 3-5:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a 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 financial Year ended 30 June 2025.

On behalf of the board



Dave Burke
Director

Date: 20/3/26



Alan Foley
Director

Date: 20/3/26

Statement of Financial Position

As at 30 June 2025

	Note	2025 €	20234 €
Current Assets			
Debtors	4	100	100
Net current assets		<u>100</u>	<u>100</u>
Equity			
Called up share capital presented as equity	5	<u>100</u>	<u>100</u>

We, as directors of Piranha Bar Myago Holdings DAC 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 statement which give a true and fair view of the state 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 the Companies Act 2014 relating to financial statement so far as they are applicable to the Company.

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; and 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 s.353 Companies Act 2014

The financial statements were approved and authorised by the board on _____ and are signed on its behalf by



Dave Burke
Director



Alan Foley
Director

Notes to the Financial Statements

For the financial year ended 30 June 2025

1. Accounting policies

Company Information

Piranha bar Myago Holdings DAC is a limited company domiciled and incorporated in Ireland. The registered address is 37 Fitzwilliam Square, Dublin 2, its company registration number is 599396

1.1 Accounting convention

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute law comprising the requirements of the Companies Act 2014.

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 Euro.

The company has availed of the exemption from preparing a Statement of Cash Flow under FRS 102 Section 7.

The financial statements have been prepared under the historical cost convention. The principal policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements the directors have a reasonable expectation that the company has adequate resources to continue operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 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.

1.4 Financial Instruments

The company has elected to apply provisions of Section 11'Basic Financial Instruments of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes a party to the contractual provisions of the instrument.

Classification of financial liabilities

Financial liabilities are classified according to substance of the contractual arrangement entered into.

Basic financial liabilities

Basic financial liabilities that are classified as debt, are initially recognised at transaction price.

2 Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements estimates and assumptions about the carrying amounts 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 recognized in the period in which the estimate is revised where the revision affects only that period, or in the period of the revisions and future periods where the revision affects both current and future periods.

There is no instances of critical management judgement or estimates used in preparing these financial statements.

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

3. Financial instruments

	2025	2024
	€	€
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>100</u>	<u>100</u>

4. Debtors

	2025	2024
	€	€
Amounts falling due within one year:		
Other Debtors	<u>100</u>	<u>100</u>

5. Share Capital

	2025	2024
	€	€
Ordinary Share Capital		
Authorised equity		
100,000,000 Ordinary shares of €0.01 each	<u>1,000,000</u>	<u>1,000,000</u>
Issued and fully paid equity		
10,000 Ordinary shares of €0.01 each	<u>100</u>	<u>100</u>

6. Ultimate Controlling party

The company is ultimately controlled by the two Directors

7. Approval of Financial statements

The board of directors approved these financial statements for issue on

20 / 3 / 2026