

**Company Number: 764573**

**Domhan Investments Limited**

**Date of Incorporation  
23 May 2024**

**Abridged Unaudited Financial Statements  
for the financial period ended 30 June 2025**

# Domhan Investments Limited

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**Domhan Investments Limited**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of Domhan Investments Limited**  
**for the financial period ended 30 June 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial period ended 30 June 2025 as set out on pages 4 to 8 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of Domhan Investments Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the period ended 30 June 2025 your duty to ensure that Domhan Investments Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Domhan Investments Limited. You consider that Domhan Investments Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Domhan Investments Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**NMH ACCOUNTANTS**

Chartered Accountants  
Suite 19  
The Mall  
Beacon Court  
Dublin 18

**17 December 2025**

# Domhan Investments Limited

## BALANCE SHEET

as at 30 June 2025

	Notes	Jun 25 €
<b>Fixed Assets</b>		
Investments	7	1
		<hr/>
<b>Current Assets</b>		
Debtors	8	100
Cash and cash equivalents		1,389,635
		<hr/>
		1,389,735
		<hr/>
<b>Creditors: amounts falling due within one year</b>	9	(22,769)
		<hr/>
<b>Net Current Assets</b>		1,366,966
		<hr/>
<b>Total Assets less Current Liabilities</b>		1,366,967
		<hr/> <hr/>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings		1,366,867
		<hr/>
<b>Equity attributable to owners of the company</b>		1,366,967
		<hr/> <hr/>

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.

I as Director of Domhan Investments 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 358 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) I 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 period and of its profit or loss for such a financial period 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 17 December 2025 and signed on its behalf by:**

**Dennis McDaid**  
Director

**Domhan Investments Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
Profit for the financial period	-	1,366,867	1,366,867
Net proceeds of equity ordinary share issue	100	-	100
<b>At 30 June 2025</b>	<b>100</b>	<b>1,366,867</b>	<b>1,366,967</b>

# Domhan Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 June 2025

### 1. General Information

Domhan Investments Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 764573. The registered office of the company is 22 Kincora Park, Dublin 3, D03 A316. 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 period ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

#### 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 280A of the Companies Act 2014 in respect of the financial period, 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.

#### 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 period in which it is receivable.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### 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.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

# Domhan Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 June 2025

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

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

### 3. Adoption of FRS 102

This is the first set of financial statements prepared by Domhan Investments Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

### 4. Period of financial statements

The financial statements are for the 13 month 8 days period ended 30 June 2025.

Date company was incorporated:

23 May 2024

### 5. Income from investments

Jun 25  
€

Investment income

1,369,640

### 6. Employees

The average monthly number of employees, including director, during the financial period was 0, (May 24 - 0).

### 7. Investments

	Other unlisted investments €	Total €
<b>Investments</b>		
<b>Cost</b>		
Additions	1	1
At 30 June 2025	<u>1</u>	<u>1</u>
<b>Net book value</b>		
At 30 June 2025	<u>1</u>	<u>1</u>

### 8. Debtors

Jun 25  
€

Called up share capital not paid

100

### 9. Creditors

#### Amounts falling due within one year

Jun 25  
€

Director's current account (Note 12)

20,000

Other creditors

1

Accruals

2,768

22,769

**Domhan Investments Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial period ended 30 June 2025

**10. Income Statement**

	<b>Jun 25</b> €
At 23 May 2024	-
Profit for the financial period	<u>1,366,867</u>
At 30 June 2025	<u><u>1,366,867</u></u>

**11. Capital commitments**

The company had no material capital commitments at the financial period-ended 30 June 2025.

**12. Director's transactions**

The following amounts are repayable to the director:

	<b>Jun 25</b> €
Dennis McDaid	<u><u>20,000</u></u>

**13. Post-Balance Sheet Events**

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

**14. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 17 December 2025.