
INGASHIMAN HOLDINGS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 28 FEBRUARY 2025

INGASHIMAN HOLDINGS LIMITED

COMPANY INFORMATION

Director	Colin McDonell
Company secretary	Sarah McGeown
Registered number	754759
Registered office	7 Pembroke Street Upper Dublin 2
Accountants	DMQ Accountants Limited Chartered Accountants Summerhill Wicklow Town Co Wicklow

INGASHIMAN HOLDINGS LIMITED

CONTENTS

	Page
Abridged Statement of Financial Position	1
Notes to the Abridged Financial Statements	2 - 4

INGASHIMAN HOLDINGS LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 28 FEBRUARY 2025**

	2025
	€
Fixed assets	89,915
Current assets	168
Creditors: amounts falling due within one year	(100,499)
Net current (liabilities)/assets	(100,331)
Total assets less current liabilities	(10,416)
Net (liabilities)/assets	(10,416)
Capital and reserves	(10,416)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro-companies regime and in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to micro-entities regime'.

I, as director of Ingashiman 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 members 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 state 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 to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved on 16 January 2026.

Colin McDonell
Director

The notes on pages 2 to 4 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

1. General information

Ingashiman Holdings Limited (CRO No: 754759) is a private company limited by shares incorporated in the Republic of Ireland. The company's registered office is 7 Pembroke Street Upper, Dublin 2. The principal activity of the company is an investment holding company.

These financial statements comprising the Income statement, the Statement of financial position and the related notes constitute the individual financial statements of Ingashiman Holdings Limited for the period ended 28 February 2025.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The financial statements have been presented in Euro (€) which is also the functional currency of the company. In instances where amounts have been rounded to the nearest thousand Euro, this is indicated by the symbol €'000.

2.2 Going concern

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

2.3 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

2.4 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025

2. Accounting policies (continued)

2.5 Valuation of investments

Investments in preference and ordinary shares are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

2.8 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

2.9 Cash flow statement exemption

The company has availed of the exemption contained in FRS105 and as a result have elected not to prepare a cash flow statement.

2.10 Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

2.11 Related party transactions

The company discloses transactions with related parties in compliance with the requirements of the relevant Companies Act and generally accepted accounting principles.

INGASHIMAN HOLDINGS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

3. Appropriation of Profit and loss account

	2025
	€
Other movement in the profit and loss account	(10,516)
Profit and loss account carried forward at the end of the period	(10,516)

4. Capital commitments

The company did not have any capital commitments as at 28 February 2025.

5. Post balance sheet events

There have been no significant events affecting the company since year end, which require disclosure in the financial statements.

6. Controlling party

Colin McDonnell is considered to be the ultimate controlling party as he owns 100% of the issued share capital.

7. Approval of financial statements

The director approved these financial statements for issue on 16 January 2026