

Registration Number: 768458

GABEST HEALTHCARE SERVICES LIMITED

Financial Statements

for the year ended 25th January 2026

Reports and financial statements

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Directors and other Information

Directors	STEPHEN AGABI
Secretary	OBARO AGABI
Bankers	PERMANENT TSB Unit 2/3 Shamrock Plaza Green Lane Callow
Auditors/Accountants:	T-DOTTEDLINE Accountant & Tax Consultant MG Building, BASE Enterprise centre Damastown Road Mulhuddart Dublin 15
Registered office:	98 The Laurels Tullow Road Carlow
Company registered number:	768458

DIRECTORS' REPORT

for the financial year ended 25th January 2026

The directors present their report and the audited financial statements for the financial year ended 25th January 2026.

Principal Activity and Review of the Business

Provides specialised healthcare services activities throughout Ireland and all other related activities. There has been no significant change in these activities during the financial year ended 25th January 2026.

Results and Dividends

The loss for the financial year 2024/25 after providing for depreciation and taxation amounted to €752. The director do not recommend payment of a dividend.

Director(s) and Secretary

The director and secretary who served throughout the financial year are as follows:

STEPHEN AGABI (Director)

OBARO AGABI (Secretary)

There were no changes in shareholdings between 25th January 2026 and the date of signing the financial statements.

Future Developments

The company plans to continue its present activities and current trading levels. Employee(s) and stakeholders are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Auditors

The independent examiners (chartered accountant), Dottedline Accountants, have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014..

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the person(s) who are/is director(s) at the time this report is approved are/is aware, there is no relevant audit information of which the auditors are unaware. The director have taken all steps that he ought to have taken to make himself aware of any relevant audit information and they have established that the auditor(s) are aware of that information.

**Statement of directors' responsibilities and
Declaration on financial statements**

General responsibilities

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 Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgement and estimates that are reasonable and prudent
- prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue business

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 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.

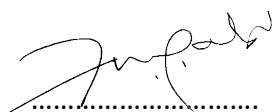
The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on financial statements

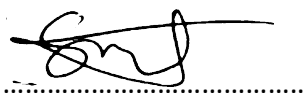
In relation to the financial statements as set out on pages 4 to 6:

- (a) 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.
- (b) 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 ending 25th January 2026.

On behalf of the board



STEPHEN AGABI
Director



OBARO AGABI
Secretary

Date: 04 / 02 / 2026

Independent Accountants' Report to the Directors

We examined the financial statements of **Gabest Healthcare Services Limited** for the year ended 25th January 2026 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities.

Respective responsibilities of Directors and Accountant (independent examiner)

As described in the Statement of Directors' Responsibilities the organisation's Directors' are responsible for the preparation of the financial statements in accordance with applicable law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board.

Our responsibility is to examine/audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

This report is made solely to the Directors and members, as a body. Audit work has been undertaken so that we might state to the Directors and members those matters we are required to state to them in an accountants/auditors' 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 Directors and members and **Gabest Healthcare Services Limited** as a body, for my accountancy/audit work, for this report, or for the opinions I have formed.

We report to you our opinion as to whether the financial statements give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland. We also report to you whether in our opinion: proper books of account have been kept by the organisation; and whether the information given in the **Directors** Report is consistent with the financial statements.

In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the financial statements are in agreement with the books of account.

We also report to you if, in our opinion, any information specified by law regarding **Directors** remuneration and **Directors** transactions is not disclosed and, where practicable, include such information in our report.

We read the **Directors** report and consider the implications for our report if we become aware of any apparent misstatements within it. Our responsibilities do not extend to any other information.

Basis of account/audit opinion

We examined the financial records in accordance with International Standards on Auditing (UK and Ireland), except that the scope of our work was limited as explained below.

It includes an assessment of the significant estimates and judgements made by the **Directors** in the preparation of the financial statements, and of whether the accounting policies are appropriate to the organisation's circumstances, consistently applied and adequately disclosed.

We obtained all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

The financial statements were prepared from the bank statements and cash book. We did not have any more information to base the accounts on. There is a cash book kept but even with this it is very difficult to ensure that all cash is accounted for. This is the nature of cash in any business. However, we have no evidence to suggest that the figures presented are not correct.

Qualified opinion arising from a limitation of scope

With the exception of the above, in our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 25th January 2026 and of its surplus/deficit for the year ended; and
- In respect solely of the limitation on our work relating to the above limitation of scope, we have not obtained all the information and explanations that we considered necessary for the purposes of audit; and unable to determine whether proper accounting records had been maintained.

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Acts 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

In our opinion the information given in the **Directors** report is consistent with the financial statements.



Signed on behalf of

Date: 04/02/2026

T-DOTTEDLINE


Accountant & Tax Consultant
Unit 14 MGB Building, BASE Enterprise centre
Damastown Road Mulhuddart
Dublin 15


Profit and Loss account as at 25th January 2026

Notes

		Jan' 2026	Jul' 2025
		€	€
Turnover	(1)	3,460	14,520
Cost of Sales		-	-
		-----	-----
Gross profit		3,460	14,520
Distribution costs		-	-
Administrative expenses		(4,212)	(16,103)
		-----	-----
Operational cost		(4,212)	(16,103)
Interest payable and similar expenses		-	-
		-----	-----
Profit/ (Loss) before Tax	(6)	(752)	(1,583)
Tax on Profit/ (Loss)		-	-
		-----	-----
Profit/ (loss) for the financial after tax		(752)	(1,583)
		-----	-----

The financial statements were approved by the board on04...../.....02...../.....2026. And
Signed on its behalf by:


.....
STEPHEN AGABI
Director


.....
OBARO AGABI
Secretary

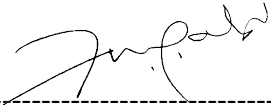
Balance Sheet as at 25th January 2026

	Jan' 2026	Jul' 2025
	€	€
Fixed Assets		
• Tangible assets	-	-
Total Fixed Assets	-	-
Current Assets		
Debtors	-	-
Cash at bank and in hand	690	3,986
Creditors: amount falling due within one year	1,442	5,569
	-----	-----
Net Current Assets and Liabilities	(752)	(1,583)
	-----	-----
Total Assets less Current liabilities	(752)	(1,583)
	-----	-----
Capital and Reserves		
Retained Earnings	(752)	(1,583)
	-----	-----
Total Shareholder's Equity	(752)	(1,583)
	-----	-----

We, as Director(s) of Gabest Healthcare Services 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 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 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 to otherwise comply with the provisions of 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 s.352 Companies Act 2014; 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 by the board on04...../.....02...../.....2026 And
Signed on its behalf by



STEPHEN AGABI
Director



OBARO AGABI
Secretary

Notes to the Financial Statements for the year ended 25th January 2026 within the meaning of section 12 companies (amendment) Act 1986

1. Statement of 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.

Accounting Convention

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cash flow statement because it is a small company.

Basis of Preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish Statute comprising the Companies Acts 1963 to 2011, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standard Board.

The financial statements are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax

2. Directors and their Interests

The directors and secretary who held office at the year-end had no interest, other than those shown below, in the shares of the company.

	Ordinary shares	
	2025	2024
Directors		
STEPHEN AGABI	100	100
Secretary		
OBARO AGABI	-	-

3. Related party transactions

There were no related or connected party transactions with the directors during the period

Notes to the Financial Statements

for the financial period ended 25th January 2026 continued....

6. Share capital	2025	2024
	€	€
Authorised		
Ordinary shares of €1	100	100
	_____	_____
Allotted, called up and fully paid equity		
Ordinary shares of €1 each	100	100
	_____	_____

7. Profit and loss account for the year ended 25th January 2026

	Jan' 2026	Jul' 2025
	€	€
Turnover	3,460	14,520
Cost of Sales	-	-
	-----	-----
Gross Profit	3,460	14,520
Distribution cost	-	-
Less operational cost:		
Rents	1,500	3,600
Utilities	150	300
Professional fee	-	450
Transport/Travels and Repairs	1,502	2,018
Repairs and Renewals	600	1,540
Depreciation of Asset (Provisions)	-	-
Office/Administrative expenses	240	240
Bank charges	-	-
Wages/Salaries (Staff cost inclusive)	-	7,500
Staff cost inclusive - Revenue - P30	-	-
Others	220	455
	-----	-----
Operational cost	(4,212)	(16,103)
	-----	-----
Net Profit/ (Loss) before tax	(752)	(1,583)
Tax (12.5%)	-	-
Net Profit/ (Loss) after tax	(752)	(1,583)