

Sigma Homes Holdings Limited

Registration Number 742739

Sigma Homes Holdings Ltd

Financial Statements

For the year ended 7th Dec 2025

**DWYER & ASSOCIATES,
Accountants
Cork.**

CONTENTS

	PAGE
Directors & Other Information	3
Extract from the directors report in accordance with section 329 of the Companies Act 2014	4
Abridged Balance Sheet	5
Notes to the abridged Financial Statements including statement of accounting policies	6 - 8

Sigma Homes Holdings Limited

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Jennifer Hester
John Keating

SECRETARY

RS Dwyer Ltd

COMPANY NO

742739

REGISTERED OFFICE

Unit A3 A4
Donnybrook Commercial Centre
Cork

ACCOUNTANTS

Dwyer & Associates,
13 Watergold,
Douglas,
Cork.

BANKERS

BOI Bank
32 South Mall
Cork

Sigma Homes Holdings Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014

Directors and secretary and their Interests in shares of the company

The Directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	2025	2024
Jennifer Hester	100	100

The original report was approved by the board on 29th Jan 2026 and signed on its behalf by Jennifer Hester

Sigma Homes Holdings Limited

BALANCE SHEET AS AT 7th Dec 2025

	Notes	2025 €	€
Fixed Assets			
Tangible Assets			280,000
Financial Assets			280,000
<u>Current Assets</u>			
Debtors		0	
Bank		2,000,100	
		2,000,100	
<u>CREDITORS</u>			
Amounts falling due within one year		0	
<u>Net Assets</u>		2,280,100	
<u>LONG TERM CREDITORS</u>			
Amounts falling due after more than one year			
Surplus of Assets		2,280,100	
<u>CAPITAL AND RESERVES</u>			
Called up share capital	5	100	
Profit and loss account		2,280,000	
<u>EQUITY AND SHAREHOLDERS FUNDS</u>		2,280,100	

I/We, as director(s) of Sigma Homes 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 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.


Jennifer Hester
Director

**Notes to the Financial Statements
for the year ended 7th Dec 2025**

1. STATEMENT OF ACCOUNTING POLICIES

Accounting Convention

1.1. Basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with generally accepted accounting principles and comply with Financial Reporting Standards for Smaller Entities and the Irish Companies Act 2014.

1.2. Cash flow Statement

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

1.3. Tangible fixed assets and depreciation

Depreciation is provided on all tangible assets at rates calculated to write off the costs less the residual value over its expected useful life as follows:

Fixtures and Fittings and Plant/Machinery	5 Years
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1.4. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

1.5. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.6 Leasing and Hire Purchase Commitments

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the company. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets at their fair value and depreciated in the same manner as other tangible fixed assets. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account to so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.7 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 sheet date.

Sigma Homes Holdings Limited

2. EMPLOYEES

Number of employees	2025
The average monthly numbers of employees (including the directors) during the year were:	0
	<u>0</u>
Employment costs	2025
	€
Wages and Salaries	0
Social Insurance Costs	0
Other Pension costs	0
	<u>0</u>
	<u>0</u>

3. DIRECTORS EMOLUMENTS

	2025
Remuneration and other emoluments	0

4. TRANSACTIONS WITH DIRECTORS and RELATED PARTIES

None of the directors had loans during the year.

5. SHARE CAPITAL

	2025
Authorised equity	
100,000 Ordinary shares of €1.00 each	100,000
	<u>100,000</u>
Allotted, called up and fully paid equity	
3 – Ordinary shares of €1.00 each	100
	<u>100</u>
	<u>100</u>

6. ACCOUNTING PERIODS

The current accounts are from 7Jun24- 7Dec25.

7. APPROVAL OF FINANCIAL STATEMENTS

The Directors approved these financial statements for issue on 29th Jan 2026