

DMO Consulting Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 January 2026

DMO Consulting Limited

CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Statement of Changes in Equity	6
Notes to the Financial Statements	7 - 9

DMO Consulting Limited
DIRECTORS AND OTHER INFORMATION

Directors	Brian Smyth Sinead Smyth
Company Secretary	Brian Smyth
Company Number	597598
Registered Office and Business Address	Ballyfore Big Edenderry Co. Offaly
Accountants	S.P Hickey & Co. Limited Chartered Accountants & Registered Auditors 126 Baggot Street Lower Dublin 2 Republic of Ireland
Bankers	Allied Irish Bank 32 JKL St Edenderry County Offaly R45 FH79

DMO Consulting Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 January 2026

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements 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, 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.

Signed on behalf of the board

Brian Smyth
Director

9 March 2026

Sinead Smyth
Director

9 March 2026

DMO Consulting Limited

BALANCE SHEET

as at 31 January 2026

	Notes	2026 €	2025 €
Current Assets			
Cash and cash equivalents		51,135	46,934
Creditors: amounts falling due within one year	5	(44,050)	(40,072)
Net Current Assets		7,085	6,862
Total Assets less Current Liabilities		7,085	6,862
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		6,985	6,762
Equity attributable to owners of the company		7,085	6,862

We as Directors of DMO Consulting 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) 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 financial year 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 9 March 2026 and signed on its behalf by:

Brian Smyth
Director

Sinead Smyth
Director

DMO Consulting Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 January 2026

	Called up share capital €	Retained earnings €	Total €
At 1 February 2024	100	6,022	6,122
Profit for the financial year	-	740	740
At 31 January 2025	100	6,762	6,862
Profit for the financial year	-	223	223
At 31 January 2026	100	6,985	7,085

DMO Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 January 2026

1. General Information

DMO Consulting Limited is a company limited by shares incorporated in Ireland. Ballyfore Big, Edenderry, Co. Offaly is the registered office, which is also the principal place of business of the company. Consultancy Services 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 year ended 31 January 2026 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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" 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 year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

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

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

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

Ordinary share capital

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

DMO Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 January 2026

3. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2025 - 2).

	2026 Number	2025 Number
Directors	<u>2</u>	<u>2</u>

4. Tax on profit

	2026 €	2025 €
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Analysis of charge in the financial year

Current tax:

Corporation tax at 12.50% (2025 - 12.50%)

32	<u>106</u>
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5. Creditors

Amounts falling due within one year

	2026 €	2025 €
Taxation	18,729	27,099
Directors' current accounts (Note 8)	25,321	12,973
	<u>44,050</u>	<u>40,072</u>

6. Income Statement

	2026 €	2025 €
At 1 February 2025	6,762	6,022
Profit for the financial year	223	740
At 31 January 2026	<u>6,985</u>	<u>6,762</u>

7. Capital commitments

The company had no material capital commitments at the financial year-ended 31 January 2026.

8. Directors' remuneration and transactions

	2026 €	2025 €
Remuneration	153,056	138,556
Pension contributions	21,870	36,067
	<u>174,926</u>	<u>174,623</u>

The following amounts are repayable to the directors:

	2026 €	2025 €
Brian Smyth	<u>25,321</u>	<u>12,973</u>

9. Post-Balance Sheet Events

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

DMO Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 January 2026

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 March 2026.