

Company Registration Number: 689993

**DELIG LIMITED**

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**

**FOR THE FIFTEEN MONTHS ENDED 30TH JUNE 2025**

**(As modified by Sections 352 and 353 of the Companies Act 2014)**

# **DELIG LIMITED**

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## **DELIG LIMITED**

### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Fintan Whelan Ciaran O'Brien Kate Fitzgerald Derek Murphy (Appointed 22nd April 2024) Paul Hernon (Appointed 5th December 2024) Cita Crefeld-Hurley (Appointed 23rd January 2025)
<b>Secretary</b>	Senaque Trust Limited (Retired 11th August 2025) CPC Business Services Limited (Appointed 11th August 2025)
<b>Company Number</b>	689993
<b>Registered Office</b>	Suite 7 Block B The Courtyard Carmanhall Sandyford Dublin 18
<b>Accountants</b>	Cronin Financial Limited 1 Terenure Place Terenure Dublin 6W
<b>Bankers</b>	Bank of Ireland 2-3 Main Street Dundrum Dublin 14

## **DELIG LIMITED**

### **DIRECTORS RESPONSIBILITIES STATEMENT** **FOR THE FIFTEEN MONTHS ENDED 30TH JUNE 2025**

These abridged Financial Statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory Financial Statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those Financial Statements.

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 period. Under the 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these Financial Statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments 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.

On behalf of the board

Derek Murphy  
**Director**

Ciaran O'Brien  
**Director**

30th September 2025

**DELIG LIMITED**

**DIRECTORS RESPONSIBILITIES STATEMENT**  
**FOR THE FIFTEEN MONTHS ENDED 30TH JUNE 2025**

**Directors' Declaration on Unaudited Financial Statements**

In relation to the financial statements as set out on pages 4 to 7.

- 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 judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Cronin Financial Limited, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the fifteen months ended 30th June 2025.

On behalf of the board

Derek Murphy  
**Director**

Ciaran O'Brien  
**Director**

30th September 2025

**DELIG LIMITED**

**BALANCE SHEET**  
**AS AT 30TH JUNE 2025**

	2025		2024	
Note	€	€	€	€
<b>Fixed Assets</b>				
Financial Assets	4	-	4,460,050	
		-	4,460,050	
<b>Current Assets</b>				
Debtors	5	-	30,000	
Cash at Bank		3,219,190	100,616	
		3,219,190	130,616	
<b>Creditors: Amounts falling due within one year</b>	6	(5,002,850)	(4,605,629)	
<b>Net Current Liabilities</b>		(1,783,660)	(4,475,013)	
<b>Total Assets less Current Liabilities</b>		(1,783,660)	(14,963)	
<b>Net Liabilities</b>		(1,783,660)	(14,963)	
<b>Capital and Reserves</b>				
Called up Share Capital presented as Equity		46	46	
Share Premium Account		4,554	4,554	
Profit and Loss Account		(1,788,260)	(19,563)	
<b>Shareholders Deficit</b>		(1,783,660)	(14,963)	

These 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'.

The notes on pages 6 to 7 form part of these Abridged Financial Statements.

**DELIG LIMITED**

**BALANCE SHEET (CONTINUED)**  
**AS AT 30TH JUNE 2025**

We, as directors of Delig Limited state that:

- The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- The company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- The shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 period and of its profit or loss for such a financial 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; and
- The company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These Abridged Financial Statements were approved by the board of directors on 30th September 2025 and signed on behalf of the board by:

Derek Murphy  
**Director**

Ciaran O'Brien  
**Director**

**The notes on pages 6 to 7 form part of these Abridged Financial Statements.**

## **DELIG LIMITED**

### **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS** **FOR THE FIFTEEN MONTHS ENDED 30TH JUNE 2025**

#### **1. Accounting Policies and Measurement Bases**

##### **Basis of Preparation**

The Financial Statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The Financial Statements are prepared in Euro, which is the functional currency of the entity.

##### **Financial Assets**

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

##### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### **2. Staff Costs**

The company had no employees during the financial period except for the directors, who acted on a voluntary basis and receive no remuneration for their services.

#### **3. Appropriations of profit and loss account**

	<b>2025</b>	2024
	<b>€</b>	€
At the start of the financial period	(19,563)	(17,057)
Loss for the financial period	(1,768,697)	(2,506)
<b>At the end of the financial period</b>	<b>(1,788,260)</b>	<b>(19,563)</b>

**DELIG LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FIFTEEN MONTHS ENDED 30TH JUNE 2025**

**4. Financial Assets**

	Unlisted Investment	Total
	€	€
<b>Cost</b>		
At 1st April 2024	4,460,050	4,460,050
Disposals	(4,460,050)	(4,460,050)
At 30th June 2025	<u>-</u>	<u>-</u>
<b>Provision for diminution in value</b>		
At 1st April 2024	-	-
Charge for the financial period	-	-
At 1st April 2024 and 30th June 2025	<u>-</u>	<u>-</u>
<b>Carrying Amount</b>		
<b>At 30th June 2025</b>	<u>-</u>	<u>-</u>
At 31st March 2024	<u>4,460,050</u>	<u>4,460,050</u>

**5. Debtors**

	2025	2024
	€	€
Amounts owed by Group Undertaking	<u>-</u>	<u>30,000</u>

Amounts owed by group undertakings are unsecured, interest free and are repayable on demand.

**6. Creditors: Amounts Falling Due Within One Year**

	2025	2024
	€	€
Shareholder Loans	5,000,000	4,600,000
Accruals	2,850	5,629
	<u>5,002,850</u>	<u>4,605,629</u>

**7. Approval of Financial Statements**

The board of directors approved these Abridged Financial Statements for issue on 30th September 2025.