

**RGT Holdings Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

**RGT Holdings Limited**  
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**RGT Holdings Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Elizabeth Neylon
<b>Company Secretary</b>	AMQ Company Secretary Limited
<b>Company Number</b>	578599
<b>Registered Office</b>	Suite 3 Aras Smith O'Brien Bank Place Ennis Co. Clare V95 XO9P Ireland
<b>Business Address</b>	Suite 3 Aras Smith O'Brien Bank Place Ennis Co. Clare V95 XO9P Ireland
<b>Accountants</b>	AMQ Accountants Limited Accountants First Floor Salthouse Lane Ennis Co. Clare V95 EFH6

**RGT Holdings Limited**  
**DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 30 June 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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



Elizabeth Neylon  
Director

18 February 2026

**RGT Holdings Limited**  
**STATEMENT OF FINANCIAL POSITION**  
as at 30 June 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Financial assets	4	<u>225</u>	<u>225</u>
<b>Current Assets</b>			
Receivables	5	356,240	356,240
Cash and cash equivalents		<u>7</u>	<u>-</u>
		<b>356,247</b>	<b>356,240</b>
<b>Payables: amounts falling due within one year</b>	6	<u>(1,411)</u>	<u>(1,211)</u>
<b>Net Current Assets</b>		<u>354,836</u>	<u>355,029</u>
<b>Total Assets less Current Liabilities</b>		<u><b>355,061</b></u>	<u><b>355,254</b></u>
<b>Equity</b>			
Called up share capital presented as equity		240	240
Retained earnings		<u>354,821</u>	<u>355,014</u>
<b>Equity attributable to owners of the company</b>		<u><b>355,061</b></u>	<u><b>355,254</b></u>

**RGT Holdings Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

The 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", applying Section 1A of that Standard.

I as Director of RGT 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 shareholders 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 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 18 February 2026 and signed on its behalf by:**

  
\_\_\_\_\_  
Elizabeth Neylon  
Director

**RGT Holdings Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 July 2023</b>	240	(143,299)	(143,059)
Profit for the financial year	-	498,313	498,313
<b>At 30 June 2024</b>	240	355,014	355,254
Loss for the financial year	-	(193)	(193)
<b>At 30 June 2025</b>	<b>240</b>	<b>354,821</b>	<b>355,061</b>

# RGT Holdings Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

RGT Holdings Limited is a company limited by shares incorporated in Ireland. Suite 3, Aras Smith O'Brien, Bank Place, Ennis, Co. Clare, V95 XO9P, Ireland is the registered office, which is also the principal place of business of the company. RGT Holdings Ltd acts as the group parent company. Revenue is generated through management recharges amongst the group. 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 financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B 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 and Section 1A of FRS 102.

#### Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

#### Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

#### Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and other payables

Trade and other payables 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.

#### Taxation and deferred 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 Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

**RGT Holdings Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

**Ordinary share capital**

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

**3. Employees**

There were no employees in the current year or prior year.

**4. Financial fixed assets**

	Subsidiary undertakings shares	Participating interests/ joint ventures shares	Total
	€	€	€
<b>Investments</b>			
<b>Cost</b>			
At 30 June 2025	105	120	225
<b>Carrying amount</b>			
At 30 June 2025	<u>105</u>	<u>120</u>	<u>225</u>
At 30 June 2024	<u>105</u>	<u>120</u>	<u>225</u>

**4.1. Holdings in related undertakings**

The company holds 20% or more of the share capital of the following companies:

Name	Registered office / Principal place of business and address of Registered Office	Nature of business	Details of investment	Proportion held by company
<b>Subsidiary undertaking</b>				
RGT Six Properties Ltd	Suite 3, Aras O'Brien, Bank Place, Ennis, Co. Clare	SmithTo acquire and manage properties.	100 €1 Ordinary Shares	100
Blackbay Terrace Management Company Limited	2nd Floor Riverpoint, Lower Mallow Street, Co. Limerick.	Holding company to manage a hotel.	5 €1 Ordinary Shares	100

**5. Receivables**

	2025 €	2024 €
Amounts owed by group undertakings	356,000	356,000
Other debtors	240	240
	<u>356,240</u>	<u>356,240</u>

**6. Payables**  
**Amounts falling due within one year**

	2025 €	2024 €
Trade payables	1,211	1,211
Amounts owed to connected parties (Note 9)	200	-
	<u>1,411</u>	<u>1,211</u>

**RGT Holdings Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

**7. Income Statement**

	2025 €	2024 €
At 1 July 2024	355,014	(143,299)
(Loss)/profit for the financial year	(193)	498,313
At 30 June 2025	<u>354,821</u>	<u>355,014</u>

**8. Capital commitments**

The company had no material capital commitments at the financial year-ended 30 June 2025.

**9. Related party transactions**

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

The following amounts are due to other connected parties:

	2025 €	2024 €
EKO Integrated Services Limited	<u>200</u>	<u>-</u>

**10. Parent and ultimate parent company**

The company regards Reginald Investments Unlimited as its parent company.

The company's ultimate parent undertaking is Reginald Investments Unlimited.

**11. Events After the End of the Reporting Period**

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

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 18 February 2026.