

**Coga Investments Limited**  
**Abridged Financial Statements**  
**for the year ended 31 October 2025**

**COGA INVESTMENTS LIMITED**

**YEAR ENDED 31 OCTOBER 2025**

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Company registration number : 583300

**COGA INVESTMENTS LIMITED**

**YEAR ENDED 31 OCTOBER 2025**

**Directors and other information**

***Directors***

Shane O'Sullivan  
Michael O'Sullivan

***Secretary***

Shane O'Sullivan

***Company Number***

583300

***Registered Office***

Unit 2.4 Dundrum Retail and Office Park  
Sandyford Road  
Dundrum  
Dublin16

***Business Address***

Unit 2.4 Dundrum Retail and Office Park  
Sandyford Road  
Dundrum  
Dublin16

***Accountants***

Ashbrook Tax and Accounting Ltd,  
Oranmore Business Park,  
Oranmore,  
Co Galway.

**COGA INVESTMENTS LIMITED**  
**YEAR ENDED 31 OCTOBER 2025**

**DIRECTORS REPORT**

The directors present their report and the financial statements for the year ended 31 October 2025.

**PRINCIPAL ACTIVITY**

The company is a Holding Company.

**RESULTS AND DIVIDENDS**

The company's results are detailed in the Financial Statements.

The directors have not declared a dividend for the year.

**DIRECTORS AND SECRETARY**

The directors' and secretary interests in the shares of the company are as follows:

<b>Name</b>	<b>Class of Shares</b>	<b>Number held at 31/10/25</b>
Michael O'Sullivan	Preference shares	1
Shane O'Sullivan	Preference shares	1

<b>Holdings in Parent Company</b>		<b>Class of Shares</b>	<b>Number held at 31/10/25</b>
<b>Name</b>	<b>Company</b>		
Michael O'Sullivan	Silicon Venture Holdings Investments Limited	Ordinary shares	1
Shane O'Sullivan	Gliere Investments Limited	Ordinary shares	1

There were no significant events affecting the company since the Balance Sheet date.

**ACCOUNTING RECORDS**

The directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company.

In order to comply with the requirements of the act, competent personnel with appropriate expertise are engaged in the finance function. The accounting records of the company are kept at the principal place of business at Unit 2.4, Dundrum Retail & Office Park, Sandyford, Dundrum, Dublin 16

On behalf of the board

**Shane O'Sullivan**  
**Director**

**Michael O'Sullivan**  
**Director**

**Date** 13/01/2026

**COGA INVESTMENTS LIMITED**  
**YEAR ENDED 31 OCTOBER 2025**

**Statement of directors' responsibilities and declaration on Unaudited Financial Statements**

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of 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 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
- 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 and enable the financial statements to be audited where required. 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.

In relation to the financial statements:

- 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.
- The directors confirm that they have made available to Ashbrook Tax and Accounting 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 year ended 31 October 2025.

Signed on behalf of the board

**Shane O'Sullivan**  
**Director**

**Michael O' Sullivan**  
**Director**

**Date:** 13/01/2026

**COGA INVESTMENTS LIMITED  
BALANCE SHEET  
AS AT 31 OCTOBER 2025**

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Investments	4	2	2
<b>Current Assets</b>			
Debtors	5	<u>2</u>	<u>2</u>
<b>Creditors : amounts falling due within one year</b>			
<b>Creditors : amounts falling due more than one year</b>			
<b>Net Current Assets / (Liabilities)</b>		2	2
<b>Total Assets less Current Liabilities</b>		<u>4</u>	<u>4</u>
<b>Capital and Reserves</b>			
<b>Members Equity</b>			
Called up share capital	2	4	4
Profit and loss account		<u>4</u>	<u>4</u>

We, as directors, 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) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

(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 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 Companies Act 2014.

The financial statements were approved by the board and signed on its behalf by

**Shane O'Sullivan**  
Director

**Michael O'Sullivan**  
Director

**Date :** 13/01/2026

## COGA INVESTMENTS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

#### 1 Accounting Policies

The financial statements of the company have been prepared in accordance with the Companies Act 2014 and the Financial Reporting Standard applicable to the UK and Ireland FRS 102 issued by the Financial Reporting Council.

#### Basis of Accounting

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

#### Cash flow statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act 2014 and therefore in accordance with FRS 102 : Cash flow statements, it has not prepared a cash flow statement

#### Turnover

The company has not traded

#### Taxation

The 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. There is no deferred taxation.

#### 2 Share capital

	€ 2025 Shares	€ 2024 Shares
Ordinary Share Capital	2	2
Preference Share Capital	2	2

The dividend rights of the preference shares are non-cumulative and payment is at the discretion of the company. The preference shares carry voting rights at meetings. Based on their characteristics the preference shares are considered to be presented as equity and not liabilities. There is no option to redeem the preference shares.

#### 3 Employees

The average monthly number of employees, including directors during the year was 0, (2022 -0)

#### 4 Investments

€ 2025	€ 2024
2	2

#### 5 Debtors

€ 2025	€ 2024
2	2

#### 6 Related Party Transactions

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group companies.

#### 7 Ultimate Parent Company

The company's ultimate parent undertaking are Gliere Holdings Limited and Silicon Venture Holdings Investments Limited.