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**POB GAMING LTD**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED AUGUST 31, 2025**

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**POB GAMING LTD**

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**COMPANY INFORMATION**

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<b>Director</b>	Paul O'Brien (appointed 30 September 2020)
<b>Company secretary</b>	Neil Armstrong
<b>Registered number</b>	678567
<b>Registered office</b>	St Donagh's Portmarnock Dublin Dublin

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**POB GAMING LTD**

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**POB GAMING LTD**

**ABRIDGED BALANCE SHEET  
AS AT AUGUST 31, 2025**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Fixed assets	<b>2,070,946</b>	2,070,946
Creditors: amounts falling due within one year	<b>(2,080,207)</b>	(2,077,599)
<b>Net current liabilities</b>	<b>(2,080,207)</b>	(2,077,599)
<b>Total assets less current liabilities</b>	<b>(9,261)</b>	(6,653)
<b>Net liabilities</b>	<b>(9,261)</b>	(6,653)
<b>Capital and reserves</b>	<b>(9,261)</b>	(6,653)

**Appropriation of Profit and loss account**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit and loss account brought forward at the beginning of the Period	<b>(6,854)</b>	(4,354)
Other movement in the profit and loss account	<b>(2,608)</b>	(2,500)
	<b>(9,462)</b>	(6,854)

These financial statements have been prepared in accordance with the micro-companies regime.

I, as Director of POB Gaming Ltd, 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 members 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 state 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 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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.

The financial statements were approved:

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**POB GAMING LTD**

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**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT AUGUST 31, 2025**

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.....  
**Paul O'Brien**  
Director

Date: February 26, 2026

The notes on page 3 form part of these financial statements.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED AUGUST 31, 2025

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

**1.2 Valuation of investments**

Investments in preference and ordinary shares are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment.

**1.3 Creditors**

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

**1.4 Financial instruments**

Financial instruments are initially measured at cost, being the transaction price adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets.