

Tamahog Admin Limited

Financial Statements Year Ended 14 June 2025

Company formed 15th June 2016

Registered No. 584 389

29 Kinsale Road Commercial Centre, Cork, T12 EV2K

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Directors and Other Information

Directors	John Kerins Joyce Kerins
Secretary	John Kerins
Bankers	AIB plc
Registered Office	29 Kinsale Road Commercial Centre, Cork, EV2K

Extract from the Directors' Report in accordance with Section 329 Companies Act 2014

DIRECTORS' & SECRETARY'S INTERESTS IN SHARES

The Directors and Secretary of the company interests in shares/debentures of the company during the financial year are as follows:

John Kerins	50 Ordinary Shares
Joyce Kerins	50 Ordinary Shares

DIRECTORS' RESPONSIBILITIES STATEMENT

We, as directors of Tamahog Admin 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 s.352 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 s.353 Companies Act 2014.

The directors are responsible for preparing the Directors' Report and the statutory financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council. Irish company law requires the directors to prepare statutory financial statements for each financial year. Under company law, the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the statutory 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 statutory 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 and enable them to ensure that the statutory 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:

John Kerins

Director

Date: 10th December 2025

Joyce Kerins

Director

Date: 10th December 2025

Balance Sheet as at 14th June 2025

	14th June 2024	14th June 2023
	€	€
Intangible assets	750,000	750,000
<u>Current Assets</u>		
Debtors	Nil	Nil
Bank	6,864	6,864
Creditors: amounts falling due within one year	Nil	Nil
Net Current Assets	6,864	6,864
Creditors: amounts falling due after more than one year	810,164	810,164
Net Assets	(53,300)	(53,300)
Capital and Reserves		
Called Up Share Capital presented as Equity	100	100
Profit and Loss Account retained losses	55,400	55,400
Total Shareholders Funds - all equity	(53,300)	(53,300)

Profit and Loss and Balance Sheet at 14th June 2025

We, as directors of Tamahog Admin 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 s.358 are satisfied, (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 s.352 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 s.353 Companies Act 2014.

On behalf of the board

John Kerins

John Kerins

Director / 10th December 2025

Joyce Kerins

Joyce Kerins

Director. /10 December 2025

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 14 June 2025

1. Accounting Policies

The significant accounting policies adopted by the Company are as follows:

Basis of Preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102). This is the first year in which the financial statements have been prepared under FRS 102.

Functional Currency

The functional currency of the financial statements is the euro.

Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Intangible fixed assets are stated at cost less accumulated impairment losses. These assets consist of licences to trade, use of know-how and software as well as territorial rights to countries

Depreciation

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Office equipment	10% on cost
Computer equipment	33% on cost

At each reporting date, non-financial assets not carried at fair value are assessed to determine whether there is an indication that the asset may be impaired. Where there is such an indication the recoverable amount is compared to the carrying amount of the asset. If the recoverable amount of an asset is less than the carrying amount the asset is reduced to its recoverable amount.

The recoverable amount of an asset (or cash generating unit) is the higher of its fair value less costs to sell and its value in use. Fair value less costs to sell is the amount obtainable for the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less costs of disposal. Value in use is the present value of future pre-tax and interest cash flows obtainable as a result of the continued use of the asset.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

Revenue Recognition

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the company;
- (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably

Investments. The company does not have any other investments.

Stocks. The company does not carry stock.

Financial assets, liabilities and instruments

The company has chosen to adopt Sections 11 and 12 of FRS 102 in full in respect of financial instruments.

Financial Assets

Basic financial assets, including trade and other receivables, cash and bank balances, are initially recognised at transaction price. The company does not use a financing transaction of revenue collection.

Financial Liabilities

Basic financial liabilities, including trade and other payables are recognised at transaction price. The company does not use a financing transaction for payment. The liabilities of the company are payable to the directors.

Leased Assets

The company has not contracted for any leased assets.

Taxation

Current tax is the amount of income tax payable on taxable profit for the year. Tax is calculated using tax rates and laws that have been enacted or substantively enacted by the reporting date.

Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the statutory financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Staff Numbers / Employment benefits / Short term benefits /Retirement Benefits

The company has no employees

Directors Remuneration and Transactions

The company has not made any remuneration to directors during the year.

The directors are the only creditors of the company

Director Loans**14th June 2025**

Opening Balance	804,695
Loans for purchase of licences	Nil
Other working capital requirements	()
Repayments	
Closing Balance	804,695

Creditors: Amounts falling due within one year

Other Creditors	Nil
PAYE/PRSI	Nil
VAT	Nil
Corporation tax	Nil
Total	Nil

Called Up Share Capital

100,000 Shares of €1 each - Authorised	100,000	100,000
Issued 100 Ordinary shares of €1 each	100	100