

Company registration number 424263 (Republic of Ireland)

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# **GHS OPERATIONS LIMITED**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

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# GHS OPERATIONS LIMITED

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# GHS OPERATIONS LIMITED

## COMPANY INFORMATION

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<b>Company Registration No:</b>	424263
<b>Directors during the year:</b>	Thomas Martin Oliver Jacob Seamus McCann
<b>Directors at approval date:</b>	Seamus McCann (sole director since 24/11/2025)
<b>Registered Office:</b>	22 Howth Road, Dublin 13
<b>Secretary:</b>	Mr. Thomas Martin
<b>Auditor:</b>	N/A
<b>Bankers:</b>	Allied Irish Banks plc 40/41 Westmoreland Street Dublin 2
<b>Business Address:</b>	22 Howth Road, Dublin 13
<b>Solicitors:</b>	N/A

# **GHS OPERATIONS LIMITED**

## **DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 30 JUNE 2025**

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The directors are responsible for preparing 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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105), issued by the Financial Reporting Council ("relevant financial reporting framework").

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the Company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the Company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly record and explain 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 comply with the Companies Act 2014 and enable those financial statements so prepared to be audited. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**On behalf of the board**



**Seamus McCann  
Director**

**Date: 26/01/2026**

## GHS OPERATIONS LIMITED

### EXTRACT FROM DIRECTORS REPORT IN ACCORDANCE WITH SECTION 329 OF THE COMPANIES ACT 2014 FOR THE YEAR ENDED 30 JUNE 2025

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The directors' interests in shares/debentures of the company during the financial year remain unchanged and as follow:

Seamus McCann	Olivier Jacob	Thomas Martin
Shares Held: 4	Shares Held: 4	Shares Held: 4
Share Class – Ordinary	Share Class – Ordinary	Share Class – Ordinary

The company is not yet trading.

The directors confirm that GHS Operations Limited has availed of audit exemption under Section 359 of the Companies Act 2014.

The registered office is at 22 Howth Road, Sutton, Dublin D13 HD98.

The directors have prepared these financial statements on a going concern basis, supported by director loans and commitments for continued financial support.

#### **Post balance sheet (non-adjusting) events:**

On 24/11/2025, Thomas Martin and Olivier Jacob resigned as directors. Thomas Martin remains as Company Secretary.

On the same date, Thomas Martin and Olivier Jacob transferred their shares (4 Ordinary shares of €1 each per person) to Seamus McCann, resulting in Seamus McCann holding 12 Ordinary shares of €1 in total.

#### **On behalf of the board**



**Seamus McCann**  
Director  
Date: 26/01/2026



**Thomas Martin**  
Secretary  
Date: 26/01/2026

# GHS OPERATIONS LIMITED

## BALANCE SHEET AS AT 30 JUNE 2025

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	2025 (€)	2024 (€)
Current Assets	373	373
Creditors: Amounts Falling Due Within One Year	(5,891)	(5,891)
Net Current Liabilities	(5,518)	(5,518)
Total Capital and Reserves	(5,518)	(5,518)

We, as director(s) of **GHS OPERATIONS 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.

GHS Operations Limited is a private company limited by shares incorporated in the Republic of Ireland. The registered office is 22 Howth Road, Dublin 13.

These financial statements have been prepared in accordance with the micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime' and the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 09 January 2026 and are signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'Seamus McCann', with a large, stylized flourish at the end.

**Name: Seamus McCann**  
**Director**

Company registration number 424263 (Republic of Ireland)

## GHS OPERATIONS LIMITED

### PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30 JUNE 2025

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	2025 (€)	2024 (€)
<b>Sales / Turnover</b>	-	-
Other Expenses	0	(3,435)
<b>Loss</b>	0	(3,435)

### DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30 JUNE 2024

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	2025 (€)	2024 (€)
<b>Sales / Turnover</b>	-	-
<b>Other Charges</b>		
Legal and Professional Fees	0	2,096
Accountancy	0	1,163
Software Costs	0	155
Bank Charges	0	21
	0	(3,435)
<b>Loss</b>	0	(3,435)

## **GHS OPERATIONS LIMITED**

### **NOTES ON UNAUDITED ABRIDGED COMPANIES ACT ENTITY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025**

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- The remuneration of any director during the financial year both for the current and preceding financial year.
- Information in relation to directors' benefits - loans, quasi-loans, credit transactions and guarantees for the current and preceding financial year. (If the aggregate is below €7,500, this information is not required to be disclosed). Any other arrangements and transactions in which the directors and/or other officers of the company have a material interest.
- The company must disclose the average number of persons employed by the company in the financial year and the average number of persons employed within each category of person employed by the company in that year. The company shall also provide information on the
  - wages and salaries paid or payable in respect of that year to those persons;
  - social insurance costs incurred on their behalf by the company;
  - other retirement benefit cost incurred, and,
  - other compensation costs (to be specified by type) incurred by the company in respect of those persons in the financial year.
- Details of authorised share capital, allotted/issued share capital and movements in respect of these shares.
- Information in relation to the aggregate amount of financial assistance provided by the company in relation to the purchase of its own shares.
- A company shall disclose in the entity Financial Statements and group Financial Statements the accounting policies adopted by it in determining the items and amounts to be included in its balance sheet or as the case may be its consolidated balance sheet and profit and loss account or consolidated profit and loss account.
- If the company has derivatives financial instruments that it has not accounted for at fair value, there shall be stated for each class, the fair value of the derivatives in that class and the extent and nature of the derivative.

- Where:
  - A company has financial assets which could be included at fair value by virtue of paragraph 38;
  - Those assets are included in the company's Financial Statements at an amount in excess of their fair value; and
  - The company has not made provision for the diminution in value of those assets in accordance with paragraph 22(1), there shall be stated –
    - The amount at which either the individual assets or appropriate groupings of those assets is stated in the company's Financial Statements;
    - The fair value of those assets or groupings; and • the reasons for not making a provision for diminution in value of those assets, including the nature of the evidence that provides the basis for the belief that the amount at which they are stated in the Financial Statements will be recovered.
    - The amount of any provision for deferred taxation shall be shown separately from the amount of any provision for other taxation.
    - Where sums originally denominated in foreign currencies have been brought into account under any items shown in the balance sheet or profit and loss account, the basis on which those sums have been translated into euro or, if different, the functional currency of the company, shall be stated.