

CRO Number - 392907

Habich Limited
Abridged Financial Statements
Year Ended 31st December 2025

Habich Limited

Year Ended 31st December 2025 Contents

	Page
Directors & Other Information	3
Directors Responsibilities	4
Independent Accountant's Report	5
Balance sheet	6
Notes to the financial statements	7-10

Habich Limited

Year Ended 31st December 2025

Directors and Other Information

Directors	John Coyle Sarah Coyle
Secretary	John Coyle
Auditors	Roger Lenfestey & Co Registered Auditors, Town Park Centre, Tuam Road,
Registered Office	Aras Hygeia, Oranmore, Co. Galway

Habich Limited

Year Ended 31 December 2025

Directors' Responsibilities Statement

The directors are responsible for preparing the Director's 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 Companies Act 2014 and accounting standards issued by the Financial Reporting Council (and promulgated by Chartered Accountants Ireland) including FRS 102 the Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law the directors must not approve the financial statements unless they are 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 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 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 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. 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 Coyle

Sarah Coyle

Director

Director

Date: 24.03.2026

**Accountants' report on the unaudited financial statements to the directors of
Habich Limited**

We have compiled the financial statements which comprise the Income & Expenditure Account, Balance Sheet and related notes from the accounting records and information and explanations given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the financial year ended 31 December 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of the financial year and of its surplus or deficit for that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason,

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

**Roger Lenfestey,
For and on behalf of:
Roger Lenfestey & Co
Chartered Accountants,
Town Park Centre,
Tuam Road,
Galway.**

Date: 24.03.2026

HABICH LIMITED

BALANCE SHEET

as at 31st December 2025

	Note	2025	2024
FIXED ASSETS	2	7660870	7660870
CURRENT ASSETS			
Debtors & Prepayments	100	100	100
Cash at Bank & on Hand	<u>0</u>	<u>0</u>	<u>0</u>
	100	100	100
CREDITORS (amounts falling due within one year)	<u>0</u>	<u>0</u>	<u>0</u>
		<u>100</u>	<u>100</u>
TOTAL ASSETS		<u>€7,660,970</u>	<u>€7,660,970</u>
FINANCED BY:			
CAPITAL & RESERVES			
Share Capital	3	7660970	7660970
Profit & Loss Account		<u>0</u>	<u>0</u>
		<u>€7,660,970</u>	<u>€7,660,970</u>

We as directors of Habich 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:

Directors

John Coyle

Sarah Coyle

Date: 24.03.26

HABICH LIMITED

Notes to the Financial Statements.

Habich Limited is a holding company, owning 100% of the share capital of Renvyle Hotel Limited. The company did not trade or carry on any activity during the year. The company's registered office is at Arus Hygeia, Oranmore, Co. Galway.

The financial statements are prepared by the company in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland " ("FRS 102").

The significant accounting policies adopted by the company and applied consistently are as follows:

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 promulgated by Chartered Accountants Ireland) and the Companies Act 2014.

The Financial Statements are prepared in Euro which is the functional currency of the company.

Taxation

The company is not liable to Corporation Tax, it being a company not carrying on a business activity for the purposes of making a profit.

1. Accounting Policies (continued)

Trade and Other Debtors

Trade and other debtors are recognised initially at transaction price. A provision for impairment of debtors is established when there is objective evidence that the company will not be able to collect all the amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the the level of provision required are recognised in the Income and Expenditure Account.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and demand deposits.

Trade and Other Creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

HABICH LIMITED

Notes to the Financial Statements

	2025	2024
2. Fixed Assets		
Financial Assets:		
Investment in Subsidiary	<u>€7,660,870</u>	<u>€7,660,870</u>
3. Share Capital		
Authorised: Ordinary Shares €1.00 each	<u>€7,660,970</u>	<u>€7,660,970</u>
Issued: Ordinary Shares €1.00 each	<u>€7,660,970</u>	<u>€7,660,970</u>

4. Capital Commitments

There were no capital commitments at the year end.

5. Contingencies

There were no contingencies at the year end.

6. Post Balance Sheet Events

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

7. Director's Interests

The directors interests in the share capital of the company are as follows:

	2025	2024
John Coyle - Ordinary Shares €1.00 each	7,660,970	7,660,970

8. Approval of Accounts

The accounts were formally approved by the Board of Directors on