

Registered number: 696897

**Divine Entertainment Limited**  
**Unaudited**  
**Abridged Financial Statements**  
**For the Financial Year Ended 30 September 2025**

**Divine Entertainment Limited**

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## Divine Entertainment Limited

### Directors' Responsibilities Statement For the Financial Year Ended 30 September 2025

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 the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of 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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

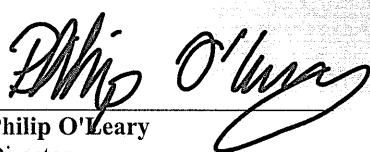
The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy and enable them to ensure that the 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.

### Directors' declaration on unaudited financial statements


In relation to the financial statements as set out on pages 3 to 5:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Azets CC Limited, Chartered Accountants, all 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 financial year ended 30 September 2025.

On behalf of the board



Philip O'Leary  
Director



Liam Boyle  
Director

Date: 17 December 2025

**Divine Entertainment Limited**

**Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of Divine Entertainment Limited for the Financial Year Ended 30 September 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Divine Entertainment Limited for the financial year ended 30 September 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Divine Entertainment Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Divine Entertainment Limited 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 the Board of Directors of Divine Entertainment Limited, as a body, 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 Divine Entertainment Limited and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical 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 as at 30 September 2025 your duty to ensure that Divine Entertainment Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Divine Entertainment Limited. You consider that Divine Entertainment Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit of the financial statements of Divine Entertainment Limited. 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.

*Azets CC Limited*

Azets CC Limited  
Chartered Accountants  
3rd Floor  
40 Mespil Road  
Dublin 4

Date: *17 December 2025*

**Divine Entertainment Limited**

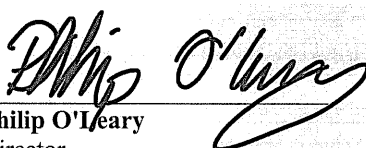
**Abridged Balance Sheet  
As at 30 September 2025**

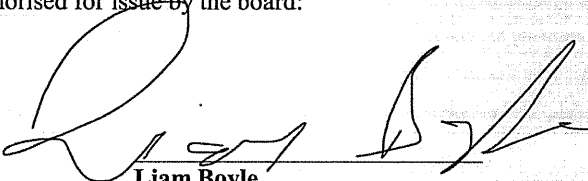
	Note	2025 €	2025 €	2024 €	2024 €
<b>Current assets</b>					
Debtors: amounts falling due within one year	4	200		200	
		<u>200</u>		<u>200</u>	
<b>Total assets less current liabilities</b>			<b>200</b>		<b>200</b>
<b>Net assets</b>			<u><b>200</b></u>		<u><b>200</b></u>
<b>Capital and reserves</b>					
Called up share capital presented as equity	6		200		200
<b>Shareholders' funds</b>			<u><b>200</b></u>		<u><b>200</b></u>

We, as directors of Divine Entertainment Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.
- (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 state 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) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; 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 and authorised for issue by the board:

  
Philip O'Leary  
Director

  
Liam Boyle  
Director

Date: 17 December 2025

The notes on pages 4 to 5 form part of these financial statements.

## **Divine Entertainment Limited**

### **Notes to the Abridged Financial Statements For the Financial Year Ended 30 September 2025**

#### **1. General information**

These financial statements comprising the Profit and Loss Account, Balance Sheet and related notes constitute the individual financial statements of Divine Entertainment Limited for the financial year ended 30 September 2025.

Divine Entertainment Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The registered office is 9/10 Main Street, Arklow, Co. Wicklow, which is also the principal place of business of the company. The company's registration number is 696897. The nature of the company's operations and its principal activities are set out in the Director's report.

#### **Statement of compliance**

The financial statements have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as adapted by Section 1A.

#### **Currency**

The financial statements have been presented in euro (€) which is also the functional currency of the company.

#### **Accounting policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared on a going concern basis under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

The company has taken advantage of the disclosure option of preparing a single statement of profit and loss and retained earnings as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as adapted by Section 1A.

##### **2.2 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

## Divine Entertainment Limited

### Notes to the Abridged Financial Statements For the Financial Year Ended 30 September 2025

#### 2. Accounting policies (continued)

##### 2.3 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.4 Ordinary share capital

The ordinary share capital of the company is presented as equity.

#### 3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

#### 4. Debtors

	2025	2024
	€	€
Other debtors	<u>200</u>	<u>200</u>

#### 5. Reserves

##### Profit and loss account

The profit and loss account represents cumulative gains and losses recognised in the profit and loss account, net of dividends paid.

#### 6. Related party transactions

There were no related party transactions under Financial Reporting Standard Number 102 (FRS 102), as adapted by Section 1A.

#### 7. Post balance sheet events

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

#### 8. Controlling interest

The company is owned by EU Slot Sales Limited and Boylesports Leisure Developments Limited and controlled by the directors.

#### 9. Approval of financial statements

The board of directors approved these financial statements for issue on 17 December 2025.