

FINNEGAN FARMING HOLDING COMPANY LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 28 FEBRUARY 2025

FINNEGAN FARMING HOLDING COMPANY LIMITED

COMPANY INFORMATION

Directors	Austin Finnegan (appointed 13 May 2022, resigned 10 July 2023) Teresa Finnegan (appointed 13 May 2022, resigned 10 July 2023) Francis Finnegan (appointed 10 July 2023)
Company secretary	David Finnegan (appointed 10 July 2023)
Registered number	719101
Registered office	Gardenfield Tuam Co. Galway

FINNEGAN FARMING HOLDING COMPANY LIMITED

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FINNEGAN FARMING HOLDING COMPANY LIMITED

DIRECTOR'S REPORT (CONTINUED) FOR THE PERIOD ENDED 28 FEBRUARY 2025

Director's responsibilities statement

The director is responsible for preparing the director's report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has 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 director must not approve the financial statements unless he is satisfied 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 director is 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 director is 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 director's 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on page 7:

- The director approves these financial statements and confirms that he is 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 director confirms that he has made available to RBK Business Advisors, Accountants & Registered Auditors, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the Company for the period ended 28 February 2025.

FINNEGAN FARMING HOLDING COMPANY LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL
STATEMENTS OF FINNEGAN FARMING HOLDING COMPANY LIMITED
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Finnegan Farming Holding Company Limited for the period ended 28 February 2025 which comprise the profit and loss account, the balance sheet, the statement of changes in equity 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 director of Finnegan Farming Holding Company Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Finnegan Farming Holding Company Limited that we have been engaged to compile, report to the Company's Director that we have done so and state those matters that we have agreed to state to the director of Finnegan Farming Holding Company Limited 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 Finnegan Farming Holding Company Limited and its director 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 28 February 2025 your duty to ensure that Finnegan Farming Holding Company Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Finnegan Farming Holding Company Limited. You consider that Finnegan Farming Holding Company Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit of the financial statements of Finnegan Farming Holding Company 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.



RBK Business Advisors

Chartered Accountants

RBK House
Irishtown
Athlone
Co. Westmeath
Date: 22nd November 2025

FINNEGAN FARMING HOLDING COMPANY LIMITED

**ABRIDGED BALANCE SHEET
AS AT 28 FEBRUARY 2025**

	Note	28 February 2025 €	29 February 2024 €
Fixed assets			
Financial assets	3	1,615,500	1,615,500
		<u>1,615,500</u>	<u>1,615,500</u>
Current assets			
Cash at bank and in hand	4	1	1
		<u>1</u>	<u>1</u>
Total assets less current liabilities		1,615,501	1,615,501
Net assets		1,615,501	1,615,501
Capital and reserves			
Called up share capital presented as equity		101	101
Share premium account		1,615,400	1,615,400
Shareholders' funds		1,615,501	1,615,501

I, as director of Finnegan Farming Holding Company 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) 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.

FINNEGAN FARMING HOLDING COMPANY LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 28 FEBRUARY 2025**

(e) I hereby certify that I 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:

Francis Finnegan
Director

Date: 22nd November 2025

The notes on pages 6 to 7 form part of these financial statements.

FINNEGAN FARMING HOLDING COMPANY LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

	Called up share capital €	Share premium account €	Total equity €
At 1 March 2023	1	-	1
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	-	-
Contributions by and distributions to owners	100	1,615,400	1,615,500
Shares issued during the year	100	1,615,400	1,615,500
Total transactions with owners	101	1,615,400	1,615,501
At 1 March 2024	-	-	-
Other comprehensive income for the period	-	-	-
Total comprehensive income for the period	-	-	-
Total transactions with owners	-	-	-
At 28 February 2025	101	1,615,400	1,615,501

The notes on pages 6 to 7 form part of these financial statements.

FINNEGAN FARMING HOLDING COMPANY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 28 FEBRUARY 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

1.2 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the profit and loss account for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

1.3 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2. Employees

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

3. Financial assets

	Investments in subsidiary companies €
Cost or valuation	
At 1 March 2024	1,615,500
At 28 February 2025	<u>1,615,500</u>

FINNEGAN FARMING HOLDING COMPANY LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

4. Cash and cash equivalents

	28 February 2025	<i>29 February 2024</i>
	€	€
Cash at bank and in hand	1	<i>1</i>
	<hr/> 1 <hr/>	<hr/> <i>1</i> <hr/>

5. Related party transactions

On 3 July 2023, 100 A Ordinary Shares were allotted to Austin Finnegan in consideration for the transfer of an undertaking being the entire issued share capital of Finnegan Farming Ltd undertaken by Finnegan Investments Ltd. Austin subsequently transferred all of the shares to Francis Finnegan. As at 29 February 2025, Francis Finnegan owns 100% of the share capital of Finnegan Farming Holding Company Ltd.

6. Approval of financial statements

The director approved these financial statements for issue on 22nd November 2025.