Company Number: 785940

Lyons Golden Mane Limited

Directors' Report and Unaudited Financial Statements

for the financial period from 9 April 2025 (date of incorporation) to 31 December 2025

Duggan & Power
Chartered Accountants
2nd Floor
Odeon House
Eyre Square
Galway City
H91Px9k

Lyons Golden Mane Limited

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DIRECTORS AND OTHER INFORMATION

Directors	Joe Lyons (Appointed 9 April 2025) Colm Crowley (Appointed 3 September 2025) Cian Booth (Appointed 3 September 2025)
Company Secretary	Margaret Coleman (Appointed 26 February 2026) Vera Lyons (Appointed 9 April 2025, Resigned 26 February 2026)
Company Number	785940
Registered Office	12 University Road Galway Ireland
Accountants	Duggan & Power Chartered Accountants 2nd Floor Odeon House Eyre Square Galway City H91Px9k

Lyons Golden Mane Limited
DIRECTORS' REPORT
for the financial period from 9 April 2025 (date of incorporation) to 31 December 2025

The directors present their report and the unaudited financial statements for the financial period from 9 April 2025 (date of incorporation) to 31 December 2025.

There has been no significant change in these activities during the financial period from 9 April 2025 (date of incorporation) to 31 December 2025.

Results and Dividends
The profit for the financial period amounted to €0.

The directors do not recommend payment of a dividend.

At the end of the financial period, the company has assets of €1,100 and liabilities of €0. The net assets of the company are €1,100.

Directors and Secretary
The directors who served throughout the financial period, except as noted, were as follows:

Joe Lyons (Appointed 9 April 2025)
Colm Crowley (Appointed 3 September 2025)
Cian Booth (Appointed 3 September 2025)

The secretaries who served during the financial period were:

Margaret Coleman (Appointed 26 February 2026)
Vera Lyons (Appointed 9 April 2025, Resigned 26 February 2026)

The directors' and the secretary's interests in the shares of the company are as follows:

Name	**Class of Shares**	Number Held At 31/12/25
Joe Lyons	Ordinary Shares Class A	286
Colm Crowley	Ordinary Shares Class A*	627
Cian Booth	Ordinary Shares Class A*	187
		1,100

There were no changes in shareholdings between 31 December 2025 and the date of signing the financial statements.

Holdings in Subsidiary Undertakings

Name	**Company**	**Class of Shares**	**Number Held At 31/12/25**	Number Held At 09/04/25
Joe Lyons	Pro Green Golf Tours Limited	Ordinary Shares	-	260
Colm Crowley	Pro Green Golf Tours Limited	Ordinary Shares*	-	570
Cian Booth	Pro Green Golf Tours Limited	Ordinary Shares*	-	170

* (shares acquired at date of appointment)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments
The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events
There have been no significant events affecting the company since the financial period-end.

Taxation Status
The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Accounting Records
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 12 University Road, Galway.

Signed on behalf of the board

Joe Lyons
Director

Cian Booth
Director

23 March 2026

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 9 April 2025 (date of incorporation) to 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 period end date and of the profit or loss of the company for the financial period 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 financial statements and then apply them consistently;
- make judgements 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, 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.

Signed on behalf of the board

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Joe Lyons
Director

____

Cian Booth
Director

23 March 2026

Lyons Golden Mane Limited

CHARTERED ACCOUNTANTS REPORT

to the Board of Directors on the Compilation of the unaudited financial statements of Lyons Golden Mane Limited for the financial period from 9 April 2025 (date of incorporation) to 31 December 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial period from 9 April 2025 (date of incorporation) to 31 December 2025 as set out on pages 8 to 13 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 to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at
https://www.charteredaccountants.ie/Professional-Standards/Home

This report is made solely to the Board of Directors of Lyons Golden Mane Limited, 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 its Board of Directors, as a body, for our work or for this report.

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

You have acknowledged on the Balance Sheet for the period ended 31 December 2025 your duty to ensure that Lyons Golden Mane Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Lyons Golden Mane Limited. You consider that Lyons Golden Mane Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the financial statements of Lyons Golden Mane Limited. For this reason, we have not verified the adequacy, 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 statutory financial statements.

DUGGAN & POWER
Chartered Accountants
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H91Px9k

23 March 2026

Lyons Golden Mane Limited
PROFIT AND LOSS ACCOUNT
for the financial period from 9 April 2025 (date of incorporation) to 31 December 2025

	Notes	Dec 25 €
Profit before taxation		**-**
Tax on profit		**-**
Profit for the financial period		**-**
Total comprehensive income		**-**

Approved by the board on 23 March 2026 and signed on its behalf by:

Joe Lyons
Director

Cian Booth
Director

Lyons Golden Mane Limited

BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €
Fixed Assets		
Investments	**6**	**1,000**
Current Assets		
Debtors	**7**	**100**
Net Current Assets		**100**
Total Assets less Current Liabilities		**1,100**
Capital and Reserves		
Called up share capital presented as equity		**1,100**
Equity attributable to owners of the company		**1,100**

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Lyons Golden Mane 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 section 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the board on 23 March 2026 and signed on its behalf by:

Joe Lyons
Director

Cian Booth
Director

Lyons Golden Mane Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2025

	Called up share capital €	Total €
Net proceeds of equity		
Ordinary share issue	1,100	1,100
At 31 December 2025	**1,100**	**1,100**

1. General Information

Lyons Golden Mane Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 785940. The registered office of the company is 12 University Road, Galway, Ireland. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance
The financial statements of the company for the financial period ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial period, and has applied the rules of the ‘Small Companies Regime’ in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Consolidated accounts
The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

Investments
Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial period in which it is receivable.

Trade and other debtors
Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Employee benefits
The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation
Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

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

3. Period of financial statements

The financial statements are for the 8 month 23 days period from 9 April 2025 (date of incorporation) to 31 December 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Employees

The average monthly number of employees, including directors, during the financial period was 0, (Apr 25 - 0).

6. Investments

	Subsidiary undertakings shares	Total
Investments	**€**	**€**
Cost		
Additions	1,000	1,000
At 31 December 2025	1,000	1,000
Net book value		
At 31 December 2025	**1,000**	**1,000**

7. Debtors

	Dec 25 €
Called up share capital not paid	**100**

8. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

9. Related party transactions
The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 March 2026.