

Brian O'Hagan Brokers 2 Limited
Director's Report and Unaudited Financial Statements
for the financial period to 31 March 2026

Brian O'Hagan Brokers 2 Limited

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Brian O'Hagan Brokers 2 Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period to 31 March 2026

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

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 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, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They is 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

Mr Brian O Hagan
Director

1 April 2026

Brian O'Hagan Brokers 2 Limited

BALANCE SHEET

as at 31 March 2026

| | Mar 26 |
|---|-------------------|
| Notes | € |
| Current Assets | |
| Cash and cash equivalents | 100 |
| Net Current Assets | <u>100</u> |
| Total Assets less Current Liabilities | <u><u>100</u></u> |
| Capital and Reserves | |
| Called up share capital presented as equity | 100 |
| Equity attributable to owners of the company | <u><u>100</u></u> |

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.

I as Director of Brian O'Hagan Brokers 2 Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) I acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) 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.

Approved by the board on 1 April 2026 and signed on its behalf by:

Mr Brian O'Hagan
Director

Brian O'Hagan Brokers 2 Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2026

| | Called up share capital € | Total € |
|-------------------------|--|-------------------------|
| Net proceeds of equity | | |
| Ordinary share issue | 100 | 100 |
| At 31 March 2026 | 100 | 100 |

Brian O'Hagan Brokers 2 Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period to 31 March 2026

1. General Information

Brian O'Hagan Brokers 2 Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 784791. The registered office of the company is 4 Haddington Terrace, Dun Laoghaire, Co Dublin. The nature of the company's operations and its principal activities are set out in the Director's 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 2024 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

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 280A 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.

Employee benefits

The company does not operate pension scheme.

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.

Ordinary share capital

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

3. Adoption of FRS 102

This is the first set of financial statements prepared by Brian O'Hagan Brokers 2 Limited 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" Section 1A (Small Entities).

4. Period of financial statements

The financial statements are for period to 31 March 2026.

5. Employees

The average monthly number of employees, including director, during the financial period was 0.

6. Capital commitments

The company had no material capital commitments at the financial period-ended 31 March 2026.

7. Related party transactions

There were no transactions with group companies during the period.

Brian O'Hagan Brokers 2 Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial period to 31 March 2026

8. Post-Balance Sheet Events

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

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 18 September 2025.