IRIS OIFIGIÚIL

Published by Authority

Tuesday, 9th December, 2025

**IRIS OIFIGIÚIL**

**Christmas Holiday**
**Publishing Arrangements 2025**

Copy for the following editions should be received in this office by the times stated below:

Tuesday 16th December — 2 p.m. on Friday 12th December
Friday 19th December — 2 p.m. on Monday 15th December
Tuesday 23rd December – 2 p.m. on Tuesday 16th December
Friday 26th December — 2 p.m. on Wednesday 17th December
Tuesday 30th December – 2pm on Thursday 18th December
Friday January 2nd – 2pm on Friday 19th December

No late notices or withdrawals will be accepted.

The co-operation of advertisers is sought in keeping the number of notices in the above dates to a minimum by restricting insertions to those notices which must be published on those days.

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**Mountshannon Road,**
**Dublin 8.**
**D08 XA06**

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**S.I. No. 579 of 2025.**

**AVIAN INFLUENZA (TEMPORARY MEASURES) (AMENDMENT) REGULATIONS 2025**

These Regulations provide for measures to be taken in the surveillance zone established in counties Meath and Westmeath to facilitate the controls and eradication of avian influenza.

Copies of the above may be purchased from Government Publications, Mountshannon Road, Kilmainham, Dublin, D08 XA06.
Phone: 046 942 3100. Email: publications@opw.ie

Price: €3.00

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**S.I. No. 580 of 2025.**

**AVIAN INFLUENZA (TEMPORARY MEASURES) (AMENDMENT) (NO. 2) REGULATIONS 2025**

These Regulations provide for measures to be taken in the surveillance zone established in county Monaghan to facilitate the controls and eradication of avian influenza.

Copies of the above may be purchased from Government Publications, Mountshannon Road, Kilmainham, Dublin, D08 XA06.
Phone: 046 942 3100. Email: publications@opw.ie

Price: €3.00

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**S.I. No. 581 of 2025.**

**FINANCE (PROVISION OF ACCESS TO CASH INFRASTRUCTURE) ACT 2025 (SECTION 5) ORDER 2025**

The Minister for Finance, in exercise of the powers conferred on him by section 5(1) of the Finance (Provision of Access to Cash Infrastructure) Act 2025 (No. 4 of 2025), having consulted with the Central Bank of Ireland and having regard to the matters specified in paragraphs (a) and (b) of the said subsection (1) and with approval of the Government, has made the Order entitled as above.

Copies of the above may be purchased from Government Publications, Mountshannon Road, Kilmainham, Dublin, D08 XA06.
Phone: 046 942 3100. Email: publications@opw.ie

Price: €3.00

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**S.I. No. 582 of 2025.**

**FINANCE (PROVISION OF ACCESS TO CASH INFRASTRUCTURE) ACT 2025 (SECTION 10) ORDER 2025**

The Minister for Finance, in exercise of the powers conferred on him by section 10(5) of the Finance (Provision of Access to Cash Infrastructure) Act 2025 (No. 4 of 2025), and having consulted with the Central Bank of Ireland and taken account of the matters specified in the said subsection (5), has made the Order entitled as above.

Copies of the above may be purchased from Government Publications, Mountshannon Road, Kilmainham, Dublin, D08 XA06.
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Price: €1.50

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**S.I. No. 583 of 2025.**

**EUROPEAN UNION (HAGUE MAINTENANCE CONVENTION) (AMENDMENT) REGULATIONS 2025**

The Minister for Justice, Home Affairs and Migration has made the European Union (Hague Maintenance Convention) (Amendment) Regulations 2025 (S.I. No. xxx/2025). These Regulations amend the European Union (Hague Maintenance Convention) Regulations 2019 (S.I. No. 594 of 2019) on foot of Cabo Verde, Colombia, Denmark, Dominican Republic, Georgia, Kyrgyzstan and Paraguay becoming bound by the Hague Convention of 23 November 2007 on the International Recovery of Child Support and Other Forms of Family Maintenance and includes the text of Declarations and Reservations made pursuant to the Convention.

Copies of the above may be purchased from Government Publications, Mountshannon Road, Kilmainham, Dublin, D08 XA06.
Phone: 046 942 3100. Email: publications@opw.ie

Price: €3.50

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**S.I. No. 584 of 2025.**

**EUROPEAN UNION (ADMINISTRATIVE COOPERATION IN THE FIELD OF TAXATION) REGULATIONS 2025**

The Minister for Finance, in exercise of the powers conferred on him by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving further effect to Council Directive 2011/16/EU of 15 February 2011 as amended by Council Directive (EU) 2023/2226 of 17 October 2023 and Council Directive (EU) 2025/872 of 14 April 2025, has made the Regulations entitled as above.

Copies of the above may be purchased from Government Publications, Mountshannon Road, Kilmainham, Dublin, D08 XA06.
Phone: 046 942 3100. Email: publications@opw.ie

Price: €6.50

John Hogan
Secretary General
Department of Finance

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**S.I. No. 587 of 2025.**

**EUROPEAN UNION (RECOGNITION OF PROFESSIONAL QUALIFICATIONS) (AMENDMENT) (NO.2) REGULATIONS 2025**

The Minister for Further and Higher Education, Research, Innovation and Science, in exercise of the powers conferred on him by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving further effect to Directive 2005/36/EC of the European Parliament and of the Council of 7 September 2005, as amended by Directive (EU) 2024/505 of the European Parliament and of the Council of 7 February 2024, hereby make the regulations entitled as above.

Copies of the above may be purchased from Government Publications, Mountshannon Road, Kilmainham, Dublin, D08 XA06.
Phone: 046 942 3100. Email: publications@opw.ie

Price: €3.50

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**INDUSTRIAL AND PROVIDENT SOCIETIES ACTS, 1893 TO 2021**

**Advertisement of Cancelling**

**Name of Society: Carlow Christian Community Society Limited - Registration Number: 5350R**

NOTICE IS HEREBY GIVEN that the Registrar of Friendly Societies has, pursuant to the Industrial and Provident Societies Acts, 1893 to 2021, this day CANCELLED the Registry of **Carlow Christian Community Society Limited - Registration Number 5350R** held **at 29 Bullock Park, Carlow, Co. Carlow** at its request.

The Society (subject to the right of appeal given by the said Acts) ceases to enjoy the privileges of a registered Society, but without prejudice to any liability incurred by the Society, which may be enforced against it as if such cancelling had not taken place.

Dated the 5th December 2025

**Maureen O'Sullivan**
**Registrar of Friendly Societies**

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**DESIGNATIONS BY THE MINISTER FOR CLIMATE, ENERGY, AND THE ENVIRONMENT UNDER S.I. 404 OF 2022 WITH RESPECT TO FLUORINATED GREENHOUSE GASES TRAINING AND CERTIFICATION**

## 1. DESIGNATIONS UNDER EU 2015/2067

| Certification Body | Certificate Title(S) |
|---|---|
| **Natural persons** | |
| Quality and Qualifications Ireland ( QQI)<br>26/27 Denzille Lane<br>Dublin 2, D02 P266<br>Ireland | • Level 5 Special Purpose Certificate in F-gas Handling in Large RACHPT&T Systems<br>• Level 5 Special Purpose Certificate in Small RACHPT&T Systems<br>• Level 5 Special Purpose Certificate in F-gas Recovery from Small RACHPT&T Systems<br>• Level 5 Special Purpose Certificate in F-gas Non-Intrusive Leak Detection in RACHPT&T Systems |
| Solas Further Education and Training Authority<br>Block 1<br>Castleforbes House<br>Castleforbes Road, Dublin 1 | Advanced Certificate – Craft:<br>• Refrigeration & Air Conditioning<br>• Agricultural Mechanic<br>• Construction Plant Fitting |
| Environmental Protection Agency<br>PO Box 3000<br>Johnstown Castle Estate<br>County Wexford<br>Y35 W821<br>infor@epa.ie | Environmental Protection Agency Certificate – 2015/2067 |
| **Companies** | |
| F-Gas Registration Certificate | F-Gas Refrigeration Ltd<br>info@fgasregistration.ie |

## 2. DESIGNATIONS UNDER EU 304/2008

| Certification Body | Certificate Title(S) |
|---|---|
| **Natural persons** | |
| Quality and Qualifications Ireland (QQI)<br>26/27 Denzille Lane<br>Dublin 2, D02 P266<br>Ireland | Level 5 Special Purpose Certificate in Handling F-gas Fire Extinguishants |
| Solas Further Education and Training Authority<br>Block 1<br>Castleforbes House<br>Castleforbes Road, Dublin 1 | Advanced Certificate – Craft: Electronic Security Systems |
| Environmental Protection Agency<br>PO Box 3000<br>Johnstown Castle Estate<br>County Wexford<br>Y35 W821<br>infor@epa.ie | Environmental Protection Agency Certificate – 304/2008 |
| **Companies** | |
| Certificate Title | Company Certification Body (name and contact details) |
| F-Gas Registration Certificate | F-Gas Refrigeration Ltd<br>info@fgasregistration.ie |

## 3. DESIGNATIONS UNDER 2015/2066

| Certification Body for natural persons (name and contact details) | Certificate Title |
|---|---|
| Environmental Protection Agency<br>PO Box 3000<br>Johnstown Castle Estate<br>County Wexford<br>Y35 W821<br>infor@epa.ie | Environmental Protection Agency<br>Certificate – 2015/2066 |

## 4. DESIGNATIONS UNDER 306/2008

| Certification Body for natural persons (name and contact details) | Certificate Title |
|---|---|
| Environmental Protection Agency<br>PO Box 3000<br>Johnstown Castle Estate<br>County Wexford<br>Y35 W821<br>infor@epa.ie | Environmental Protection Agency<br>Certificate - 306/2008 |

## 5. DESIGNATIONS UNDER 307/2008

| Attestation Body for natural persons (name and contact details) | Attestation Title |
|---|---|
| Quality and Qualifications Ireland (QQI)<br>26/27 Denzille Lane<br>Dublin 2, D02 P266<br>Ireland | Level 5 Special Purpose Certificate in Handling F-gas Mobile Air Conditioning Systems in Certain Motor Vehicles |
| Solas Further Education and Training Authority<br>Block 1<br>Castleforbes House<br>Castleforbes Road, Dublin 1<br>www.solas.ie | Advanced Certificate – Craft:<br>Motor Mechanic, Heavy Vehicle Mechanic |
| Environmental Protection Agency<br>PO Box 3000<br>Johnstown Castle Estate<br>County Wexford<br>Y35 W821<br>infor@epa.ie | Environmental Protection Agency<br>Certificate – 307/2008 |

## 6. DESIGNATIONS UNDER EU 2024/2215

| Certification Body | Certificate Title(S) |
|---|---|
| Real Alternatives<br>@ ECAC<br>Stabannon,<br>Castlebellingham,<br>Co. Louth, A91 VK44 | • Handling Hydrocarbons & Flammable Refrigerants<br>• R744 (CO2) Theory<br>• R717 (Anhydrous Ammonia) Refrigerant Awareness |
| Real alternatives<br>@ LCETB<br>College of Further Education & Training,<br>O'Connell Avenue Campus,<br>Technical Institute, O'Connell Avenue,<br>Limerick, V94 W651 | • Safe Handling of Flammable Refrigerants |

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**Part 1**

List compiled pursuant to Section 1086 (A), Taxes Consolidation Act, 1997, in respect of the period beginning on 1 July 2025, and ending on 30 September 2025, of every person upon whom a fine or other penalty was imposed by a Court.

Where penalties relating to under-declaration of tax or non-declaration of tax are determined by the Court, and where the tax, interest and penalty are more than €50,000.00, the penalty exceeds 15% of the total tax and a qualifying disclosure was not made, the case is listed.

Total number of cases published is: 39

Total amount of fines and penalties imposed: €70,247.50

**FAILURE TO LODGE INCOME TAX RETURN(S)**

| Name | Address | Occupation | Fine Amount € | Sentence Imposed | No. of Charges |
|---|---|---|---|---|---|
| HAMILTON, JASON | 4, BALDARRA COURT, ASHBOURNE, CO. MEATH | COURIER | 0.00 | 18 MONTHS IMPRISONMENT SUSPENDED IN FULL FOR 3 YEARS, 240 HOURS COMMUNITY SERVICE AND REPAYMENT OF €700 PER MONTH TO REVENUE FOR 3 YEARS | 1 |

**FAILURE TO LODGE VAT RETURN(S)**

| Name | Address | Occupation | Fine Amount € | Sentence Imposed | No. of Charges |
|---|---|---|---|---|---|
| HAMILTON, JASON | 4, BALDARRA COURT, ASHBOURNE, CO. MEATH | COURIER | 0.00 | 18 MONTHS IMPRISONMENT SUSPENDED IN FULL FOR 3 YEARS, 240 HOURS COMMUNITY SERVICE AND REPAYMENT OF €700 PER MONTH TO REVENUE FOR 3 YEARS | 1 |
| MORRISSEY, JOHN P. | BALLINAGODE, CROAGH, CO. LIMERICK, V94 YA9F | CIVIL ENGINEER | 1,250.00 | | 1 |
| QUIRKE, RICHARD | LOUGHISLE, TOOMEVARA, NENAGH, CO. TIPPERARY | BREAD DELIVERY | 0.00 | 12 MONTHS IMPRISONMENT FULLY SUSPENDED | 1 |

**FAILURE TO REMIT VAT**

| Name | Address | Occupation | Fine Amount € | Sentence Imposed | No. of Charges |
|---|---|---|---|---|---|
| HAMILTON, JASON | 4, BALDARRA COURT, ASHBOURNE, CO. MEATH | COURIER | 0.00 | 18 MONTHS IMPRISONMENT SUSPENDED IN FULL FOR 3 YEARS, 240 HOURS COMMUNITY SERVICE AND REPAYMENT OF €700 PER MONTH TO REVENUE FOR 3 YEARS | 1 |

**MISUSE OF MARKED MINERAL OIL**

| Name | Address | Occupation | Fine Amount € | Sentence Imposed | No. of Charges |
|---|---|---|---|---|---|
| ABBOTT, DAMIEN | CURRAGUNEEN, ROSCREA, CO. TIPPERARY | FARMER | 2,500.00 | | 1 |
| CARROLL, JACK | CULLENAGH, TIMAHOE, CO. LAOIS | PAYE EMPLOYEE | 2,500.00 | | 1 |
| CASH, LARRY | CORAH, TOMBRACK, FERNS, CO. WEXFORD | NOT KNOWN | 0.00 | 4 MONTHS IMPRISONMENT SUSPENDED IN FULL FOR 24 MONTHS | 1 |
| CONNORS, PATRICK | 13, CLONDRINAGH PARK, ENNIS ROAD, LIMERICK | NOT KNOWN | 0.00 | 100 HOURS COMMUNITY SERVICE IN LIEU OF 5 MONTHS IMPRISONMENT | 1 |
| DALY, SHANE | GRAWN, ATTANAGH, CO. LAOIS | PAYE EMPLOYEE | 2,500.00 | | 1 |

| | | | | | |
|---|---|---|---|---|---|
| KENNY, BRENDAN | ABBEYLAND, EYRECOURT, BALLINASLOE, CO. GALWAY | FARMER | 3,000.00 | | 2 |
| MCDONAGH, MICHAEL | 26, FATHER MEEHAN PLACE, CASTLEBAR, CO. MAYO | NOT KNOWN | 2,500.00 | | 1 |
| MCDONAGH, NOREEN | 7, STAG PARK CLOSE, MITCHELSTOWN, CO. CORK | NOT KNOWN | 2,500.00 | | 1 |
| O'CONNOR, DANIEL (DONAL) | 2, HILLSIDE DRIVE, ATHEA, CO. LIMERICK | PAYE EMPLOYEE | 2,500.00 | | 1 |
| PRZYTULSKI, IRENEUSZ | 93, HIGHFIELD, CARRICKMACROSS, CO. MONAGHAN | NOT KNOWN | 2,500.00 | | 1 |
| REILLY, VERONICA | 7, ROYAL CANAL AVENUE, TOWNSPARK, CO. LONGFORD | NOT KNOWN | 2,500.00 | | 1 |
| SPAIN, DARREN | MOYLENA, BALLINDOWN, BIRR, CO. OFFALY | NOT KNOWN | 2,500.00 | | 2 |
| STOKES, HUGHIE | BARRYBEG, KILTOOM, CO. ROSCOMMON | NOT KNOWN | 2,500.00 | | 1 |
| VANTARA, ISTVAN | BALLYVOUGHAN, ARDAGH, CO. LIMERICK | NOT KNOWN | 2,500.00 | | 1 |

**TOBACCO SMUGGLING**

| **Name** | **Address** | **Occupation** | **Fine Amount €** | **Sentence Imposed** | **No. of Charges** |
|---|---|---|---|---|---|
| BUTSANKALURI, PAATA | 85, PORTERSFIELD, COOLMINE, DUBLIN 15 | NOT KNOWN | 2,500.00 | | 1 |
| CONN, PETER JOSEPH | 49A, WHITESIDE HILL, PORTADOWN, CO. ARMAGH, BT62 3RJ | TRUCK DRIVER | 2,500.00 | | 1 |
| GONGU, ROBERT | 38, CLONBOYNE CLOSE, PORTLAOISE, CO. LAOIS | SELF -EMPLOYED | 4,000.00 | 2 MONTHS IMPRISONMENT SUSPENDED IN FULL FOR 3 YEARS ON ENTERING OWN BOND OF €100 TO KEEP THE PEACE | 1 |
| MOCANU, DRAGOS ALIN | NO. 6, 3RD FLOOR, CALLE DEL SAL, PROVINCIA DI ALICANTE, SPAIN | CONSTRUCTION WORKER | 0.00 | 3 MONTHS IMPRISONMENT | 1 |
| PARADISE MARKETING LIMITED | 38-39, WELLINGTON QUAY, TEMPLE BAR, DUBLIN 2 | RETAIL SALES | 5,000.00 | | 2 |
| RADOI, ADRIAN TEODOR | JUD.GR.MUN.GIURGIU, BD.BUCURESTI BL27/853, SC.B ET.3 AP 34, ROMANIA | NOT KNOWN | 0.00 | 1 MONTH IMPRISONMENT SUSPENDED FOR 2 YEARS IN FULL | 1 |
| SANDA, ELENA-DORIANA | JUD.GR.MUN.GIURGIU, BD.BUCURESTI BL27/853, SC.B ET.3 AP 34, ROMANIA | NOT KNOWN | 0.00 | 1 MONTH IMPRISONMENT SUSPENDED FOR 2 YEARS IN FULL | 1 |
| TUMENJARGAL, GANZUL | 16, DELHURST AVENUE, ONGAR PARK, DUBLIN 15 | PAYE EMPLOYEE | 2,500.00 | | 1 |
| VASILE, ROXANA LILIANA | FLAT 4, 9 NOTTINGHAM STREET, DUBLIN 3 | PAYE EMPLOYEE | 2,500.00 | | 1 |
| YOURELL, JOHN LUKE | APARTMENT 44, WEAVER SQUARE, THE MILL, CORK STREET, DUBLIN 8 | NOT KNOWN | 2,500.00 | | 1 |

**ILLEGAL SELLING OF TOBACCO**

| Name | Address | Occupation | Fine Amount € | Sentence Imposed | No. of Charges |
|---|---|---|---|---|---|
| CODAU, ALEXANDRIU MIHAI | 136, TUBBERCLAIRE MEADOWS, NAVAN, CO. MEATH | PAYE EMPLOYEE | 2,500.00 | | 1 |
| HOLLAND, SHANE | 11, WILLOW BANK, UPPER FAIRHILL, CORK | NOT KNOWN | 2,500.00 | | 1 |
| SCHIPOR, MARIUS | 116, THE HARDWICKE, NORTH BRUNSWICK STREET, DUBLIN 7 | PAYE EMPLOYEE | 2,500.00 | | 1 |

**POSSESSION OF UNTAXED TOBACCO FOR SALE OR DELIVERY**

| Name | Address | Occupation | Fine Amount € | Sentence Imposed | No. of Charges |
|---|---|---|---|---|---|
| BEAUMONT, DARREN | CARRICKOBRIEN, ATHLONE, CO. WESTMEATH | PAYE EMPLOYEE | 2,500.00 | | 1 |
| MUMBLEY, ROSS | 2, BLACKHALL PLACE, DUBLIN 7 | NOT KNOWN | 3,000.00 | | 1 |

**FAILURE TO HOLD CURRENT LIQUOR LICENCE**

| Name | Address | Occupation | Fine Amount € | Sentence Imposed | No. of Charges |
|---|---|---|---|---|---|
| BASE CONTROL MANAGEMENT LIMITED | T/A BASE WOOD FIRED PIZZA KILLESTER, 189 HOWTH ROAD, CLONTARF, DUBLIN 3 | RESTAURANT | 632.50 | | 1 |
| HAYES, PATRICK | SAINT ANNE'S, CLONGOUR ROAD, THURLES, CO. TIPPERARY | PUBLICAN | 632.50 | | 1 |
| LAM CATERING LIMITED | T/A VENDRICK'S RESTAURANT, 3-4 THE COURTYARD, FAIRHILL, KILLARNEY, CO. KERRY | RESTAURANT | 850.00 | | 1 |
| RACESIDE SERVICE STATION LIMITED | ROSEGREEN, CASHEL, CO. TIPPERARY | RETAIL SALE OF AUTOMOTIVE FUEL | 632.50 | | 1 |

**OBSTRUCTION OF A REVENUE OFFICER**

| Name | Address | Occupation | Fine Amount € | Sentence Imposed | No. of Charges |
|---|---|---|---|---|---|
| MCGOWAN, LOUISE | BALLYMAKEEGAN, LONGFORD, CO. LONGFORD | NOT KNOWN | 1,250.00 | | 1 |

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Part 2

List compiled pursuant to Section 1086A of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1 July 2025 and ending 30 September 2025, of persons in whose case the Revenue Commissioners accepted an amount in settlement of the kind mentioned in Section 1086A TCA 1997. The total number of settlements published is 30. The total value of these settlements is €10.5M. Where a taxpayer has failed to pay or failed to enter into an arrangement to pay the full amount of the settlement, the amount unpaid as at 30th September 2025 is indicated in the list.

Note: Settlements are not published where the taxpayer has made a qualifying disclosure relating to undisclosed tax, as defined in Section 1077E(1) or 1077F(1) of the Taxes Consolidation Act 1997, where the Tax only settlement amount does not exceed the relevant threshold, currently €50,000, or where the amount of fine or other penalty does not exceed 15% of the amount of tax.

| Name | Address | Occupation | Tax | Interest | Penalties | Total | Additional particulars | Unpaid |
|---|---|---|---|---|---|---|---|---|
| ASHE, DAVID | 20 BUNBURY GATE AVENUE, SWORDS, CO. DUBLIN. | PAYE EMPLOYEE | €98,954 (incl.€8,995 surcharge) | €27,974 | €25,132 | €152,060 | Level 2 Risk Review case. Non-declaration of Capital Gains Tax and under-declaration of Income Tax. | |
| BARRETT, EAMON & MOYA (PARTNERSHIP) | CHURCH ROAD, BUNDORAN, CO. DONEGAL. | PROPERTY DEVELOPERS | €109,350 | €55,468 | €82,012 | €246,830 | Revenue Investigation case. Under-declaration of VAT. | |
| BATEMAN, JAMES | BEECHLAWN, FANNINGSTOWN, FEDAMORE, CO. LIMERICK. | COMPANY DIRECTOR/ FARMER/ LANDLORD | €57,971 (incl. €3,070 surcharge) | €23,076 | €16,469 | €97,516 | Revenue Audit case. Under-declaration of Income Tax. | |
| BLENNERHASSETT, F ROWLAND | SEA MEADOW, CAPPANACUSH EAST, TEMPLENOE, KENMARE, CO. KERRY. | COMPANY DIRECTOR/ LANDLORD | €58,586 | €32,576 | €23,434 | €114,596 | Revenue Audit case. Under-declaration of Capital Gains Tax. | **€114,596** |
| BOYLAN PRINT LIMITED | NEWFOUNDWELL ROAD, DROGHEDA, CO. LOUTH. | PRINTER | €188,376 (incl. €2,900 surcharge) | €79,357 | €88,093 | €355,826 | Level 2 Audit case. Under-declaration of Corporation Tax, PAYE/ PRSI/USC and VAT. | **€344,826** |
| COJOCARU, ADRIAN | 17 CLONSILLA PARK, BLANCHARDSTOWN, DUBLIN 15. | PAINTER | €63,581 (incl. €3,406 surcharge) | €16,437 | €18,048 | €98,066 | Revenue Audit case. Under-declaration of Income Tax, PAYE/PRSI/ USC and VAT. | **€14,965** |
| COLLINS, MICHAEL | CLOONEY LODGE, CLOONEY, QUIN, CO. CLARE. | BARRISTER/ LANDLORD | €267,113 | €62,574 | €80,133 | €409,820 | Revenue Audit case. Under-declaration of Income Tax. | |
| CONNOLLY, ANTHONY | CAHERNORRY, BALLYNEETY, CO. LIMERICK. | COMPANY DIRECTOR/ LANDLORD/ PARTNER | €272,629 | €105,212 | €81,787 | €459,628 | Revenue Audit case. Under-declaration of Income Tax. | |
| CONNOLLY, LORCAN | 13 AN TSEAN DÚN, ROSLEVAN, ENNIS, CO. CLARE. | BARRISTER/ LANDLORD | €237,303 | €57,008 | €71,190 | €365,501 | Revenue Audit case. Under-declaration of Income Tax. | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| CONSIDINE, JOSEPH | GLOR NA DTONNTA, DROMELIHY, CREE, KILRUSH, CO. CLARE. | LANDLORD/ SOLICITOR | €57,001 | €22,983 | €17,099 | €97,083 | Revenue Audit case. Under-declaration of Income Tax. | |
| CULLEN, FRANCIS | OLD DUBLIN ROAD, ENNISCORTHY, CO. WEXFORD. | MACHINERY SALES AND REPAIR PROVIDER | €859,198 (incl. €31,569 surcharge) | €204,169 | €710,729 | €1,774,096 | Level 3 Investigation case. Non-declaration of IT, PAYE/ PRSI/USC and VAT. | **€1,766,961** |
| DINGLE TRANSPORT LIMITED | UNIT 3, TRABEG BUSINESS PARK, DINGLE, CO. KERRY. | FREIGHT TRANSPORTATION SERVICE PROVIDER | €79,678 | €26,962 | €59,758 | €166,398 | Level 2 Audit case. Under-declaration of PAYE/PRSI/ USC. | |
| GADIR, ASHRAF ABDEL | 2 LITTLEPACE MEADOWS, CLONEE, DUBLIN 15. | PAYE EMPLOYEE | €71,026 | €33,414 | €21,308 | €125,748 | Revenue Investigation case. Under-declaration of Income Tax. | |
| GUILLERMO GARCIA LA MAISON LIMITED | APARTMENT 711 VANTAGE CENTRAL, BUILDING 6 CENTRAL PARK, LEOPARDSTOWN ROAD, DUBLIN 18. | CLOTHES RETAILER | €155,506 | €18,093 | €46,651 | €220,250 | Level 2 Risk Review case. Under-declaration of VAT. | **€220,250** |
| HASSETT, DARRAGH | SCANLON HOUSE, MOYRIESK, QUIN, CO. CLARE. | LANDLORD/ SOLICITOR | €57,305 | €22,636 | €17,190 | €97,131 | Revenue Audit case. Under-declaration of Income Tax. | |
| KELLY, PAUL | 162 WOODVIEW, CASTLETOWN, CELBRIDGE, CO. KILDARE. | FARMER/ LANDLORD | €103,978 | €41,021 | €31,193 | €176,192 | Revenue Audit case. Under-declaration of Income Tax. | **€2,582** |
| LEAVY, DERVLA | ANNADRUMMAN, TEMPLEHILL, CARRIGROHANE, CO. CORK. | COMPANY DIRECTOR/ DENTIST | €137,558 | €44,562 | €41,266 | €223,386 | Revenue Audit case. Under-declaration of Income Tax. | |
| LEONARD, JOHN | GORTBOY, NEWCASTLEWEST, CO. LIMERICK. | MEDICAL PRACTITIONER | €157,661 | €49,069 | €47,298 | €254,028 | Revenue Audit case. Under-declaration of Income Tax. | |
| LODDICK, MARINA JANE | BALLYMURRAY, MOUNT TEMPLE, MOATE, CO. WESTMEATH. | PAYE EMPLOYEE | €482,946 (incl. €22,800 surcharge) | €245,270 | €300,368 | €1,028,584 | Revenue Investigation case. Non-declaration of Income Tax and VAT. | |
| MCATEER, CONOR | 391 MALECON DE LA RESERVA, MIRAFLORES, LIMA, PERU. | COMPANY DIRECTOR/ FUTURES TRADER | €164,129 | €89,560 | €49,238 | €302,927 | Revenue Audit case. Under-declaration of Income Tax. | |
| McFADDEN, KEITH | DRUMDAFF HOUSE, TURLOUGH, CASTLEBAR, CO. MAYO. | MOTOR VEHICLE DEALER T/A SAVA MOTORS | €460,245 (Incl. €7,909 surcharge) | €251,322 | €180,934 | €892,501 | Revenue Audit case. Under-declaration of Income Tax and VAT. | **€892,501** |
| MOLA ARCHITECTURE LIMITED | 4TH FLOOR, DONNYBROOK HOUSE, 36 - 42 DONNYBROOK ROAD, DUBLIN 4. | ARCHITECTURAL SERVICE PROVIDER | €139,544 | €40,210 | €41,863 | €221,617 | Revenue Audit case. Under-declaration of Corporation Tax and VAT. | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| MOORE, HELENA | BRENTFIELD, ISLAND ROAD, FENIT, TRALEE, CO. KERRY. | COMPANY DIRECTOR/PAYE EMPLOYEE | €396,168 | €168,352 | €118,849 | €683,369 | Revenue Audit case. Under-declaration of Income Tax. |
| MOOREHOUSE, MICHAEL | CHURCH HILL, FERMOY, CO. CORK. | TYRE SALES AGENT T/A MIKE'S TYRE CENTRE | €307,299 | €106,189 | €230,474 | €643,962 | Revenue Investigation case. Under-declaration of Income Tax and VAT. |
| MULLIGAN TRANSPORT LIMITED | CABRA, CASTLEBLAYNEY, CO. MONAGHAN | HAULIER | €102,604 | €117,532 | €30,781 | €250,917 | Revenue Investigation case. Under-declaration of VAT. |
| MURPHY, EUGENE | 4 GLENBROOK TERRACE, PASSAGE WEST, CO. CORK. | LANDLORD/SOLICITOR T/A EUGENE MURPHY SOLICITORS | €222,672 | €104,253 | €66,801 | €393,726 | Revenue Audit case. Under-declaration of Income Tax. |
| PAT TIMMINS TRACTOR SALES LIMITED | KILLINURE HOUSE, KILLINURE, TULLOW, CO. CARLOW. | TRACTOR RETAILER | €270,461 | €8,365 | €81,138 | €359,964 | Level 2 Risk Review. Non-declaration of VAT. |
| RYAN, ANDREW | BOHERDUFF, CAHERELLY, GRANGE, CO. LIMERICK. | COMPANY DIRECTOR/ FARMER/ LANDLORD | €75,856 | €33,057 | €22,757 | €131,670 | Revenue Audit case. Under-declaration of Income Tax. |
| TANANA HOMES LIMITED | 39 CASTLEPARK ROAD, DALKEY, CO. DUBLIN. | PROPERTY DEVELOPERS | €54,984 | €12,211 | €16,452 | €83,647 | Level 2 Risk Review. Under-declaration of VAT. |
| TITAN CONTAINERS A/S | GLENASCUAL INDUSTRIAL ESTATE, ORANMORE, CO. GALWAY. | SUBCONTRACTOR /CARGO HANDLER | €122,626 | €0 | €36,787 | €159,413 | Level 2 Risk Review. Restriction of repayment of VAT. |

[G-1B]

**IRISH STANDARD SPECIFICATION**

NSAI in exercise of the power conferred by section 16 of the National Standards Authority of Ireland Act, 1996 (No. 28 of 1996) and with the consent of the Minister for Enterprise, Tourism and Employment on the 03-12-2025, has:

- declared:
  - Standard Specification (Code of Practice - Bulk storage of liquefied petroleum gas (LPG)) Declaration, 2025 and I.S. 3216:2025, Code of Practice - Bulk storage of liquefied petroleum gas (LPG) thereby prescribed to be a Standard Specification;
  - Standard Specification (Domestic gas installations – (Edition 3):2014) Declaration, 2025 and I.S. 813:2014, Domestic gas installations – (Edition 3) thereby prescribed to be a Standard Specification; and
  - Standard Specification (Pre-cast concrete pipes and fittings) Declaration, 2025 and I.S. 6:2025, Pre-cast concrete pipes and fittings thereby prescribed to be a Standard Specification; and
- revoked:
  - Standard Specification (Code of Practice - Bulk storage of liquefied petroleum gas (LPG) – (Edition 2):2010) Declaration, 2025 and I.S. 3216:2010 thereby prescribed;
  - Standard Specification (Code of Practice - Bulk storage of liquefied petroleum gas) Declaration, 2010 (Amendment) No.1:2014, and I.S. 3216:2010/A1:2014 thereby prescribed;
  - Standard Specification (Domestic gas installations (Edition 2):2002) Declaration, 2025 and I.S. 813:2002 thereby prescribed; and
  - Standard Specification (Concrete sewer pipes:2004) Declaration, 2025 and I.S. 6:2004 thereby prescribed.

Copies of Irish Standards may be purchased by contacting:
National Standards Authority of Ireland, www.standards.ie
1 Swift Square, Northwood,
Santry, D09 A0E4
Tel: (01) 857 6730/31
www.nsai.ie

[G-2]

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**RECORD No. 2025/6570**
**THE CIRCUIT COURT**

**AN CHUIRT CHUARDA**

**DUBLIN CIRCUIT COUNTY OF THE CITY OF DUBLIN**

**IN THE MATTER OF**

**BUILD IT CONSTRUCTION LIMITED T/A BROOKMONT CONSTRUCTION**

**AND**

**IN THE MATTER OF PART 10 OF THE COMPANIES ACT, 2014**

**NOTICE is hereby given** that an Originating Notice of Motion pursuant to Part 10 of the Companies Act, 2014 for the appointment of an Examiner to Build It Construction Limited (the "**Company**") was presented to the Dublin Circuit Court on 1 December 2025 by the Company having its registered office as 11 Earslfort Lawn, Lucan, Co. Dublin, K78 FW94. The said Originating Notice of Motion is directed to be heard in the Circuit Court, Aras Ui Dhalaigh, Dublin 7 on **16 December 2025** at **10:30am.** Any creditor or contributory of the Company who wishes to support or oppose the making of an order on the originating notice of motion may appear at the time of hearing by himself, herself or their counsel for that purpose and a copy of the originating notice of motion will be furnished to any creditor or contributory of the said Company who requires it by the undersigned on the payment of the regulated charge. Any person seeking to submit any affidavit in respect of the said Motion should serve the Company's Solicitors with copies of any affidavit no later than 1:00pm on 15 December 2025.

**FURTHER TAKE Notice** that by Order of the Circuit Court (Mr Judge O'Connor) made 4 December 2025, Conor Noone of Azets Ireland, 3rd Floor, 40 Mespil Road, Dublin 4, D04 C2N4 was appointed as Interim Examiner to the Company in accordance with Part 10 of the Companies Act, 2014.

Dated this 8 December 2025

Crowley Millar Solicitors LLP
Solicitors for the Company / Petitioner
2/3 Exchange Place, Georges Dock, International Financial Services Centre
Dublin 1
D01 AE27

NOTE: Any person who intends to appear at the hearing of the said Motion must serve on, or send by post to, the above-named Petitioner or their solicitors, notice in writing of his or her intention to do so before 4:00pm on 15 December 2025. The notice must state the name and address of the person or, if a firm, the name and address of the firm, and must be signed by the person or firm, or his, her or their solicitor (if any), and must be served, or if posted, must be sent by post in sufficient time to reach the above named solicitors or the Petitioner, not later than 4:00pm on 15 December 2025.

[C-1]

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**THE HIGH COURT**
**2025 No. 199 COS**

**IN THE MATTER OF**

**SULU SOFTWARE CONSULTANCY LIMITED**

**AND IN THE MATTER OF**

**THE COMPANIES ACT 2014**

By order of the High Court made on 27th November 2025 on the Petition of Susan O'Neill of Bishopslough, Bennetsbridge, Co. Kilkenny it was ordered that SULU Software Consultancy Limited be wound up under the provisions of the Companies Act 2014 and that Mr. Colin Gaynor of Resolute Advisory, Suite 35, 3 Marine Road, Dun Laoghaire, County Dublin be appointed Official Liquidator.

Dated this 3rd day of December 2025.

Colin Gaynor
Resolute Advisory
Suite 35, 3, Marine Road,
Dun Laoghaire,
Co. Dublin

[C-6]

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**IN THE MATTER OF**

**THE COMPANIES ACTS 2014**

**AND IN THE MATTER OF**

**DUNEDIN FARMS LIMITED**
**(In Voluntary Liquidation)**

Pursuant to Section 193 (1) of the Companies Act 2014 the following Special Resolutions were passed in writing on 13 November 2025;

That the Company be voluntarily wound up as a Members Voluntary Liquidation, and that Eoin Massey of Friel Stafford, 44 Fitzwilliam Place, Dublin 2 be appointed Liquidator for the purpose of such a winding up and that he be and is hereby authorised, in accordance with the constitution of the Company to distribute the whole or any part of the assets of the Company amongst the members in specie.

All claims against the company should be sent to Eoin Massey no later than 5 January 2026. All admitted creditors of the company have been, or will be, paid.

Dated: 5 December 2025

Eoin Massey
Liquidator
Dunedin Farms Limited

[C-5]

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**ADVERTISEMENT OF NOTICE FOR CLAIMS**

**IN THE MATTER OF**

**FOXIT IRELAND OPERATIONS LIMITED**
**(IN MEMBERS' VOLUNTARY LIQUIDATION)**

**AND IN THE MATTER OF**

**THE COMPANIES ACT 2014**

NOTICE IS HEREBY GIVEN that the creditors of the above named company are required on or before the 6th of January 2026, to send their names and addresses and particulars of their debts or claims and the names and addresses of their solicitors, if any, to Shane McCarthy, KPMG 1 Stokes Place, St. Stephen's Green, Dublin, the Liquidator of the said company, and if so required by notice in writing from the said Liquidator, to come in and file such affidavits in proof of claims as they may be advised and to give notice of filing thereof to the Liquidator and to attend at such time and place as shall be specified in such notice or, in default thereof, they will be excluded from any distribution made before such debts or claims are proved.

Dated this 9th day of December 2025

Shane McCarthy
Liquidator

Note: This is a Members' Voluntary Winding Up. All admitted creditors have been or will be paid in full.

[C-2A]

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**IN THE MATTER OF**

**THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**FOXIT IRELAND OPERATIONS LIMITED**
**(IN MEMBERS' VOLUNTARY LIQUIDATION)**
**(the "Company")**

Foxit Ireland Operations Limited ("The Company") hereby gives notice, that pursuant to Section 196(4) of the Companies Act 2014, the following resolutions were passed on the 26th day of November 2025.

**Special Resolutions:**

1 THAT the Company be wound up voluntarily as a members' voluntary liquidation.

2 THAT Mr. Shane McCarthy, of KPMG 1 Stokes Place, St. Stephen's Green, Dublin 2, be appointed as liquidator (the "Liquidator") for the purposes of winding up the Company.

3 THAT the Liquidator be and is hereby authorised to divide among the members (by interim distribution or otherwise) in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and for such purpose to set such value as he deems fair upon any property to be divided as aforesaid and to determine how such division should be carried out as between the member and to make such interim distribution to the member as he sees fit.

4 THAT the Liquidators remuneration, as outlined in the Letter of Engagement, be and is hereby approved.

Shane McCarthy
*Liquidator*

09/12/2025

Note: This is a members' voluntary winding up. All admitted creditors have been or will be paid in full.

[C-2B]

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**COMPANIES ACT 2014**

**RAINEY ESTATE AGENTS LIMITED**
**(IN RECEIVERSHIP)**

**NOTICE IS HEREBY GIVEN** that on 26 November 2025, Everyday Finance Designated Activity Company, having its registered office at 16 Briarhill Business Park, Ballybrit, Galway ("**Everyday**"), in pursuance of the powers contained in a Deed of Mortgage Debenture dated 11 April 2008 (the "**Mortgage**") and made between Rainey Estate Agents Limited (the "**Company**") having its registered office at 45 Port Road, Letterkenny, Co. Donegal and Allied Irish Banks p.l.c. (whose interest in the Mortgage was subsequently acquired by Everyday), appointed David O'Connor of BDO Dublin, Block 3, Miesian Plaza, 50-58 Baggot Street Lower, Dublin 2 to be the Receiver over the assets referred to, comprised in and charged by the Mortgage.

Dated: 05 December 2025

Byrne Wallace Shields LLP
Solicitors
88 Harcourt Street
Dublin 2

[C-3]

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**No. 19**

**NOTICE OF ADJUDICATION**

**THE HIGH COURT**

**BANKRUPTCY**

**IN THE MATTER OF JASON KELLY, A BANKRUPT**

No. 5744

Jason Kelly, of Tubbercurry, Sligo, F91 P5D3, was on the 1st day of December 2025 adjudged Bankrupt in main proceedings, (in accordance with Article 3(1) of Council Regulation (EC) No 2015/848).

The Bankrupt is required to make full disclosure of his property to the Court. Creditors may prove their debts and choose and appoint a creditors' assignee. All persons having in their possession or under their control any money or other property of the Bankrupt should pay or deliver the same, and all debts due to the Bankrupt should be paid to The Official Assignee, Insolvency Service of Ireland, Block 2, Phoenix House, Conyngham Road, Dublin 8, to whom creditors may forward their proofs of debt.

1st day of December 2025

T. Kinirons
Assistant Examiner

[C-4]

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**IN THE MATTER OF**

**THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**DELLACOURT LIMITED**
**(IN VOLUNTARY LIQUIDATION)**

Notice is hereby given that on 25 November 2025, in accordance with section 193 of the Companies Act 2014 and Article 11 of the Company's Articles of Association, the following Special Resolution was passed by a unanimous decision of all members of the Company:

"THAT the Company be wound up as a Members' Voluntary Liquidation."

"THAT Luke Charleton and Alan Large of Ernst & Young, Harcourt Centre, Harcourt Street, Dublin 2, Ireland (the "Joint Liquidators") be and they are hereby appointed joint liquidators for the purpose of such winding up of the Company and that anything required or authorised to be done by the Joint Liquidators by the Companies Act 2014 or otherwise may be done by any of the Joint Liquidators acting jointly or individually."

"THAT the terms of the Joint Liquidators' entitlement to remuneration as outlined in the Letter of Engagement from the Joint Liquidators to the Company, and the fees and outlay in accordance with the said Letter of Engagement be and hereby approved."

"THAT the Joint Liquidators be authorised to divide and distribute all or such part of the assets of the Company in specie as they think fit amongst its members according to their rights or otherwise as provided by its Constitution."

Dated this 5 December 2025

Luke Charleton and Alan Large
Joint Liquidators

[C-8]

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**No. 19**

**NOTICE OF ADJUDICATION**

**THE HIGH COURT**

**BANKRUPTCY**

**IN THE MATTER OF DENIS PATRICK SLEVIN, A BANKRUPT**

No. 5747

Denis Patrick Slevin, of Edergole , Lough Eske, Donegal, was on the 1st day of December 2025 adjudged Bankrupt in main proceedings, (in accordance with Article 3(1) of Council Regulation (EC) No 2015/848).

The Bankrupt is required to make full disclosure of his property to the Court. Creditors may prove their debts and choose and appoint a creditors' assignee. All persons having in their possession or under their control any money or other property of the Bankrupt should pay or deliver the same, and all debts due to the Bankrupt should be paid to The Official Assignee, Insolvency Service of Ireland, Block 2, Phoenix House, Conyngham Road, Dublin 8, to whom creditors may forward their proofs of debt.

1st day of December 2025

T. Kinirons
Assistant Examiner

[C-7]

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**IN THE MATTER OF**

**THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**CRESTOR LIMITED**
**(IN VOLUNTARY LIQUIDATION)**

Notice is hereby given that on 25 November 2025, in accordance with section 193 of the Companies Act 2014 and Article 11 of the Company's Articles of Association, the following Special Resolution was passed by a unanimous decision of all members of the Company:

"THAT the Company be wound up as a Members' Voluntary Liquidation."

"THAT Luke Charleton and Alan Large of Ernst & Young, Harcourt Centre, Harcourt Street, Dublin 2, Ireland (the "Joint Liquidators") be and they are hereby appointed joint liquidators for the purpose of such winding up of the Company and that anything required or authorised to be done by the Joint Liquidators by the Companies Act 2014 or otherwise may be done by any of the Joint Liquidators acting jointly or individually."

"THAT the terms of the Joint Liquidators' entitlement to remuneration as outlined in the Letter of Engagement from the Joint Liquidators to the Company, and the fees and outlay in accordance with the said Letter of Engagement be and hereby approved."

"THAT the Joint Liquidators be authorised to divide and distribute all or such part of the assets of the Company in specie as they think fit amongst its members according to their rights or otherwise as provided by its Constitution."

Dated this 5 December 2025

Luke Charleton and Alan Large
Joint Liquidators

[C-9]

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**IN THE MATTER OF**

**THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**ZARETA LIMITED**
**(IN VOLUNTARY LIQUIDATION)**

Notice is hereby given that on 25 November 2025, in accordance with section 193 of the Companies Act 2014 and Article 11 of the Company's Articles of Association, the following Special Resolution was passed by a unanimous decision of all members of the Company:

"THAT the Company be wound up as a Members' Voluntary Liquidation."

"THAT Luke Charleton and Alan Large of Ernst & Young, Harcourt Centre, Harcourt Street, Dublin 2, Ireland (the "Joint Liquidators") be and they are hereby appointed joint liquidators for the purpose of such winding up of the Company and that anything required or authorised to be done by the Joint Liquidators by the Companies Act 2014 or otherwise may be done by any of the Joint Liquidators acting jointly or individually."

"THAT the terms of the Joint Liquidators' entitlement to remuneration as outlined in the Letter of Engagement from the Joint Liquidators to the Company, and the fees and outlay in accordance with the said Letter of Engagement be and hereby approved."

"THAT the Joint Liquidators be authorised to divide and distribute all or such part of the assets of the Company in specie as they think fit amongst its members according to their rights or otherwise as provided by its Constitution."

Dated this 5 December 2025

Luke Charleton and Alan Large
Joint Liquidators

[C-10]

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**IN THE MATTER OF**

**THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**LAMADA LIMITED**
**(IN VOLUNTARY LIQUIDATION)**

Notice is hereby given that on 25 November 2025, in accordance with section 193 of the Companies Act 2014 and Article 11 of the Company's Articles of Association, the following Special Resolution was passed by a unanimous decision of all members of the Company:

"THAT the Company be wound up as a Members' Voluntary Liquidation."

"THAT Luke Charleton and Alan Large of Ernst & Young, Harcourt Centre, Harcourt Street, Dublin 2, Ireland (the "Joint Liquidators") be and they are hereby appointed joint liquidators for the purpose of such winding up of the Company and that anything required or authorised to be done by the Joint Liquidators by the Companies Act 2014 or otherwise may be done by any of the Joint Liquidators acting jointly or individually."

"THAT the terms of the Joint Liquidators' entitlement to remuneration as outlined in the Letter of Engagement from the Joint Liquidators to the Company, and the fees and outlay in accordance with the said Letter of Engagement be and hereby approved."

"THAT the Joint Liquidators be authorised to divide and distribute all or such part of the assets of the Company in specie as they think fit amongst its members according to their rights or otherwise as provided by its Constitution."

Dated this 5 December 2025

Luke Charleton and Alan Large
Joint Liquidators

[C-11]

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**IN THE MATTER OF THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**PHS GROUP LIMITED (the "Company")**
**(In Members Voluntary Liquidation)**

Notice is hereby given that on 4th November 2025 by Written Resolution of Members of the Company pursuant to Section 193(1) of the Companies Act 2014 the following Resolution was passed as a Special Resolution:

i) That the Company be wound-up voluntarily as a members' voluntary winding-up and that Kieron Hayes of Hayes & Co. be appointed liquidator for the purpose of such winding-up and that the liquidator be and is hereby authorized, in accordance with the Constitution of the Company to distribute the whole or any part of the assets of the Company amongst the members in specie.

ii) That the liquidators' fees plus VAT and outlay as agreed with him are hereby approved.

Kieron P Hayes
Liquidator

Dated: 20th November 2025

NOTE: This is a Members Voluntary Winding Up. All admitted Creditors have been or will be paid in full.

Creditors of the above named Company are required on or before 19th December 2025 to send their names and addresses and particulars of their debts or claims to the liquidator at Hayes & Co, 13 Adelaide Road, Dublin 2, and that they should, if so required by notice from the Liquidator, come in and prove their said debts or claims at such time and place as shall be specified in any such notice or in default thereof, they may be excluded from the benefit of any distribution made before such debts are proved.

[C-12A]

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**IN THE MATTER OF THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**RG FINANCIAL HOLDINGS LIMITED (the "Company")**
**(In Members Voluntary Liquidation)**

Notice is hereby given that on 4th November 2025 by Written Resolution of Members of the Company pursuant to Section 193(1) of the Companies Act 2014 the following Resolution was passed as a Special Resolution:

i) That the Company be wound-up voluntarily as a members' voluntary winding-up and that Kieron Hayes of Hayes & Co. be appointed liquidator for the purpose of such winding-up and that the liquidator be and is hereby authorized, in accordance with the Constitution of the Company to distribute the whole or any part of the assets of the Company amongst the members in specie.

ii) That the liquidators' fees plus VAT and outlay as agreed with him are hereby approved.

Kieron P Hayes
Liquidator

Dated: 20th November 2025

NOTE: This is a Members Voluntary Winding Up. All admitted Creditors have been or will be paid in full.

Creditors of the above named Company are required on or before 19th December 2025 to send their names and addresses and particulars of their debts or claims to the liquidator at Hayes & Co, 13 Adelaide Road, Dublin 2, and that they should, if so required by notice from the Liquidator, come in and prove their said debts or claims at such time and place as shall be specified in any such notice or in default thereof, they may be excluded from the benefit of any distribution made before such debts are proved.

[C-12B]

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**IN THE MATTER OF THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**RG INVESTMENTS LIMITED (the "Company")**
**(In Members Voluntary Liquidation)**

Notice is hereby given that on 4th November 2025 by Written Resolution of Members of the Company pursuant to Section 193(1) of the Companies Act 2014 the following Resolution was passed as a Special Resolution:

i) That the Company be wound-up voluntarily as a members' voluntary winding-up and that Kieron Hayes of Hayes & Co. be appointed liquidator for the purpose of such winding-up and that the liquidator be and is hereby authorized, in accordance with the Constitution of the Company to distribute the whole or any part of the assets of the Company amongst the members in specie.

ii) That the liquidators' fees plus VAT and outlay as agreed with him are hereby approved.

Kieron P Hayes
Liquidator

Dated: 20th November 2025

NOTE: This is a Members Voluntary Winding Up. All admitted Creditors have been or will be paid in full.

Creditors of the above named Company are required on or before 19th December 2025 to send their names and addresses and particulars of their debts or claims to the liquidator at Hayes & Co, 13 Adelaide Road, Dublin 2, and that they should, if so required by notice from the Liquidator, come in and prove their said debts or claims at such time and place as shall be specified in any such notice or in default thereof, they may be excluded from the benefit of any distribution made before such debts are proved.

[C-12C]

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**IN THE MATTER OF THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**THE RESPONSE GROUP LIMITED (the "Company")**
**(In Members Voluntary Liquidation)**

Notice is hereby given that on 4th November 2025 by Written Resolution of Members of the Company pursuant to Section 193(1) of the Companies Act 2014 the following Resolution was passed as a Special Resolution:

i) That the Company be wound-up voluntarily as a members' voluntary winding-up and that Kieron Hayes of Hayes & Co. be appointed liquidator for the purpose of such winding-up and that the liquidator be and is hereby authorized, in accordance with the Constitution of the Company to distribute the whole or any part of the assets of the Company amongst the members in specie.

ii) That the liquidators' fees plus VAT and outlay as agreed with him are hereby approved.

Kieron P Hayes
Liquidator

Dated: 20th November 2025

NOTE: This is a Members Voluntary Winding Up. All admitted Creditors have been or will be paid in full.

Creditors of the above named Company are required on or before 19th December 2025 to send their names and addresses and particulars of their debts or claims to the liquidator at Hayes & Co, 13 Adelaide Road, Dublin 2, and that they should, if so required by notice from the Liquidator, come in and prove their said debts or claims at such time and place as shall be specified in any such notice or in default thereof, they may be excluded from the benefit of any distribution made before such debts are proved.

[C-12D]

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**IN THE MATTER OF**

**FLIRTT DATING LIMITED**
**(IN LIQUIDATION)**

**AND IN THE MATTER OF**

**THE COMPANIES ACT 2014**

Notice is hereby given that by ordinary resolution of the members at an Extraordinary Meeting of Members of the above-named Company held on 4th December 2025, the following Ordinary Resolution was duly passed:

"THAT the company cannot, by reason of its liabilities, continue its business, and that it be wound up voluntarily as a Creditors' Voluntary Winding Up, and that Conor Pyne & Barry Donohue of O'Connor Pyne & Co Ltd be and they are hereby appointed Joint Liquidators of the company for the purpose of such Winding Up."

Dated this 5th December 2025

Signed; Barry Donohue
Joint Liquidator

O'Connor Pyne & Co Ltd
Joyce House
Barrack Square
Ballincollig
Co Cork

[C-18]

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**IN THE MATTER OF**

**DARA DIGITAL LIMITED**
**(IN LIQUIDATION)**

**AND IN THE MATTER OF**

**THE COMPANIES ACT 2014**

Notice is hereby given that by ordinary resolution of the members at an Extraordinary Meeting of Members of the above-named Company held on 4th December 2025, the following Ordinary Resolution was duly passed:

"THAT the company cannot, by reason of its liabilities, continue its business, and that it be wound up voluntarily as a Creditors' Voluntary Winding Up, and that Conor Pyne & Barry Donohue of O'Connor Pyne & Co Ltd be and they are hereby appointed Joint Liquidators of the company for the purpose of such Winding Up."

Dated this 5th December 2025

Signed; Barry Donohue
Joint Liquidator

O'Connor Pyne & Co Ltd
Joyce House
Barrack Square
Ballincollig
Co Cork

[C-19]

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**IN THE MATTER OF THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**CABELLERO AGUILA AIRCRAFT HOLDINGS LIMITED**
**(the Company")**
**(In Members Voluntary Liquidation)**

IT WAS UNANIMOUSLY RESOLVED on 2nd December 2025, as a Written Resolution pursuant to Section 193(1) and Section 196(4) of the Companies Act 2014 and the Constitution of the Company:

1. "THAT, in accordance with the summary approval procedure set out at section 202 of the Companies Act 2014, the Company be wound up voluntarily as a members' voluntary winding up and that Kieron Hayes of Hayes & Co, 7 Fields Terrace, The Triangle, Ranelagh, Dublin 6, Ireland be appointed liquidator for the purposes of such winding up."

2. "THAT the terms upon which the liquidator is proposed to have an entitlement to remuneration set out in a letter of engagement from Hayes & Co to the company dated 4th June 2025 be approved within the meaning of Section 646(2) Companies Act 2014, and that the payment of the amounts specified therein as payments on account be approved within the meaning of Section 647(2) Companies Act 2014."

3. "THAT the liquidator be and is hereby authorised to distribute (by interim distribution or otherwise) to the sole member in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and for such purpose to set such value as he deems fair upon any property to be divided as aforesaid."

Kieron P Hayes
Liquidator

Dated: 5th December 2025

NOTE: This is a Members Voluntary Winding Up. All admitted Creditors have been or will be paid in full.

Creditors of the above named Company are required on or before 19th December 2025 to send their names and addresses and particulars of their debts or claims to the liquidator at Hayes & Co, 13 Adelaide Road, Dublin 2, and that they should, if so required by notice from the Liquidator, come in and prove their said debts or claims at such time and place as shall be specified in any such notice or in default thereof, they may be excluded from the benefit of any distribution made before such debts are proved.

[C-13A]

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**IN THE MATTER OF THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**MAYAN AIRCRAFT HOLDINGS LIMITED (the Company")**
**(In Members Voluntary Liquidation)**

IT WAS UNANIMOUSLY RESOLVED on 2nd December 2025, as a Written Resolution pursuant to Section 193(1) and Section 196(4) of the Companies Act 2014 and the Constitution of the Company:

1. "THAT, in accordance with the summary approval procedure set out at section 202 of the Companies Act 2014, the Company be wound up voluntarily as a members' voluntary winding up and that Kieron Hayes of Hayes & Co, 7 Fields Terrace, The Triangle, Ranelagh, Dublin 6, Ireland be appointed liquidator for the purposes of such winding up."

2. "THAT the terms upon which the liquidator is proposed to have an entitlement to remuneration set out in a letter of engagement from Hayes & Co to the company dated 4th June 2025 be approved within the meaning of Section 646(2) Companies Act 2014, and that the payment of the amounts specified therein as payments on account be approved within the meaning of Section 647(2) Companies Act 2014."

3. "THAT the liquidator be and is hereby authorised to distribute (by interim distribution or otherwise) to the sole member in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and for such purpose to set such value as he deems fair upon any property to be divided as aforesaid."

Kieron P Hayes
Liquidator

Dated: 5th December 2025

NOTE: This is a Members Voluntary Winding Up. All admitted Creditors have been or will be paid in full.

Creditors of the above named Company are required on or before 19th December 2025 to send their names and addresses and particulars of their debts or claims to the liquidator at Hayes & Co, 13 Adelaide Road, Dublin 2, and that they should, if so required by notice from the Liquidator, come in and prove their said debts or claims at such time and place as shall be specified in any such notice or in default thereof, they may be excluded from the benefit of any distribution made before such debts are proved.

[C-13B]

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**IN THE MATTER OF THE COMPANIES ACT 2014**
**AND IN THE MATTER OF**
**MEXICAN DRAGON AIRCRAFT HOLDINGS LIMITED**
**(the Company")**
**(In Members Voluntary Liquidation)**

IT WAS UNANIMOUSLY RESOLVED on 2nd December 2025, as a Written Resolution pursuant to Section 193(1) and Section 196(4) of the Companies Act 2014 and the Constitution of the Company:

1. "THAT, in accordance with the summary approval procedure set out at section 202 of the Companies Act 2014, the Company be wound up voluntarily as a members' voluntary winding up and that Kieron Hayes of Hayes & Co, 7 Fields Terrace, The Triangle, Ranelagh, Dublin 6, Ireland be appointed liquidator for the purposes of such winding up."

2. "THAT the terms upon which the liquidator is proposed to have an entitlement to remuneration set out in a letter of engagement from Hayes & Co to the company dated 4th June 2025 be approved within the meaning of Section 646(2) Companies Act 2014, and that the payment of the amounts specified therein as payments on account be approved within the meaning of Section 647(2) Companies Act 2014."

3. "THAT the liquidator be and is hereby authorised to distribute (by interim distribution or otherwise) to the sole member in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and for such purpose to set such value as he deems fair upon any property to be divided as aforesaid."

Kieron P Hayes
Liquidator

Dated: 5th December 2025

NOTE: This is a Members Voluntary Winding Up. All admitted Creditors have been or will be paid in full.

Creditors of the above named Company are required on or before 19th December 2025 to send their names and addresses and particulars of their debts or claims to the liquidator at Hayes & Co, 13 Adelaide Road, Dublin 2, and that they should, if so required by notice from the Liquidator, come in and prove their said debts or claims at such time and place as shall be specified in any such notice or in default thereof, they may be excluded from the benefit of any distribution made before such debts are proved.

[C-13C]

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**IN THE MATTER OF**

**PRIME EDGE CAPITAL PUBLIC LIMITED COMPANY**
**(IN VOLUNTARY LIQUIDATION)**

**AND IN THE MATTER OF**

**THE COMPANIES ACT, 2014**

On 28 November 2025, the following resolutions were passed in writing:

"That the Company be wound-up voluntarily by way of a Member's Voluntary Liquidation;"

And

"That Paul Walsh and John Boland of Grant Thornton Corporate Finance Limited, 13-18 City Quay, Dublin 2, D02 ED70, Ireland be and are hereby appointed joint liquidators for the purpose of winding up the Company;"

And

"That the liquidator be and is hereby authorised to distribute (by interim distribution or otherwise) to the members in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and for such purpose to set such value as he deems fair upon any property to be divided as aforesaid;"

And

"That the liquidators' fees plus VAT and outlay as agreed with him are hereby approved."

**Signed: Paul Walsh** **Date: 8 December 2025**

**Signed: John Boland** **Date: 8 December 2025**

Paul Walsh
Joint Liquidator
13-18 City Quay
Dublin 2

John Boland
Joint Liquidator
13-18 City Quay
Dublin 2

**Note:** This is a Member's Voluntary Winding Up. All admitted Creditors have been or will be paid in full. Any outstanding creditors should send their claims in writing to the liquidator within 28 days of his appointment.

[C-16]

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**IN THE MATTER OF**

**WILDE SEC Limited**
**(In Voluntary Liquidation)**
**COMPANY NUMBER: 562198**

**AND IN THE MATTER OF**

**THE COMPANIES ACTS 2014**

NOTICE IS HEREBY GIVEN that the Creditors of the above-named Company which is being wound up voluntarily, are required on or before 08 January 2026 to send their names and addresses and particulars of their debts or claims to Mr Patrick O'Connell, RSM Ireland, Block D, Iveagh Court, Harcourt Road, Dublin 2 and that they should, if so required by notice from the Liquidator, come in and prove their said debts or claims at such time and place as shall be specified in any such notice or in default thereof, they may be excluded from the benefit of any distribution made before such debts are proved.

**Note:** *This notice is inserted to comply with the provisions of the Companies Act 2014. The above is a Members' Voluntary Winding - Up. All admitted Creditors have been or will be paid in full.*

Dated this the 8th day of December 2025

**Patrick O'Connell**
**Liquidator**

[C-14A]

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**IN THE MATTER OF**

**WILDE SEC LIMITED**
**(In Voluntary Liquidation)**
**COMPANY NUMBER: 562198**

**AND IN THE MATTER OF THE COMPANIES ACT 2014**

By resolution of the members of the above-named Company passed at a general meeting held on 28 November 2025, the following special resolutions were duly passed:

It was resolved:

That the Company be wound up voluntarily as a members voluntary winding up;

That Mr. Patrick O'Connell of RSM Ireland, Block D, Iveagh Court, Harcourt Rd, Dublin 2 be appointed liquidator for the purpose of the winding up;

That the liquidator is authorised to distribute the whole or part of the property of the company in specie.

That the remuneration of the liquidator be fixed in relation to his time, costs, charges and expenses

**Patrick O'Connell**
**Liquidator**

Note: This is a Members' Voluntary Winding Up. All admitted creditors have been or will be paid in full.

[C-14B]

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**IN THE MATTER OF**

**THE COMPANIES ACTS 2014**

**AND IN THE MATTER OF**

**OMAH ENGINEERING LIMITED**
**(hereafter "The company")**

At an Extraordinary General Meeting of the Members of the above Company, duly convened and held on the 4 December 2025, the following Special Resolutions were duly passed:

"THAT the company be wound up voluntarily as a Member's Voluntary Winding Up under Section 579 of Companies Act 2014 and that Mr. Robert Heffernan of Hitchmough Kinnear Chartered Accountants, Sheraton Court, Glasheen Road, Cork be and is hereby appointed as Liquidator of the company for the purpose of such winding up and that the Liquidator be and is hereby authorised to distribute the whole or any part of the assets of the company amongst the members in specie, pursuant to Section 618 the Companies Act 2014" and "That the liquidator be authorised under the provisions of Section 656 and 628 of Companies Act 2014 to exercise the powers set out in Section 627 (2) of Companies Act 2014" and "That the Liquidator's fees plus VAT and outlay as agreed with him are hereby approved".

Dated: 08/12/2025

ROBERT HEFFERNAN CPA
Liquidator
HK Corporate Recovery
Sheraton Court
Glasheen Road
Cork

NOTE: This is a Members Voluntary Liquidations. All admitted creditors have been or will be paid in full. Any outstanding claims against the company should be sent to the Liquidator within 28 days of this notice.

[C-15A]

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**IN THE MATTER OF**

**THE COMPANIES ACTS 2014**

**AND IN THE MATTER OF**

**ALPHA HEALTHCARE LIMITED**
**(hereafter "The company")**

At an Extraordinary General Meeting of the Members of the above Company, duly convened and held on the 28 November 2025, the following Special Resolutions were duly passed:

"THAT the company be wound up voluntarily as a Member's Voluntary Winding Up under Section 579 of Companies Act 2014 and that Mr. Robert Heffernan of Hitchmough Kinnear Chartered Accountants, Sheraton Court, Glasheen Road, Cork be and is hereby appointed as Liquidator of the company for the purpose of such winding up and that the Liquidator be and is hereby authorised to distribute the whole or any part of the assets of the company amongst the members in specie, pursuant to Section 618 the Companies Act 2014" and "That the liquidator be authorised under the provisions of Section 656 and 628 of Companies Act 2014 to exercise the powers set out in Section 627 (2) of Companies Act 2014" and "That the Liquidator's fees plus VAT and outlay as agreed with him are hereby approved".

Dated: 08/12/2025

ROBERT HEFFERNAN CPA
Liquidator
HK Corporate Recovery
Sheraton Court
Glasheen Road
Cork

NOTE: This is a Members Voluntary Liquidations. All admitted creditors have been or will be paid in full. Any outstanding claims against the company should be sent to the Liquidator within 28 days of this notice.

[C-15B]

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**IN THE MATTER OF**

**THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**KENNY HOMES & CO. LIMITED**
**(In Members' Voluntary Liquidation)**
**(the "Company")**

Notice is hereby given that on 28 November 2025 the following special resolution was passed by the sole member of the Company:

**THAT**, in accordance with the summary approval procedure set out at section 202 of the Companies Act 2014, the Company be wound up voluntarily as a members' voluntary winding up and that Cormac O'Connor of KPMG, 1 Stokes Place, St. Stephen's Green, Saint Kevin's, Dublin 2, be appointed liquidator for the purposes of such winding up and that the liquidator be empowered to distribute the assets of the Company in specie.

Dated 9 December 2025

Cormac O'Connor
Liquidator of the Company

**NOTE**: This is a Members' Voluntary Winding up. All admitted creditors have been paid or will be paid in full.

[C-17A]

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**IN THE MATTER OF**

**THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**KENNY BUILDERS LIMITED**
**(In Members' Voluntary Liquidation)**
**(the "Company")**

Notice is hereby given that on 28 November 2025 the following special resolution was passed by the sole member of the Company:

**THAT**, in accordance with the summary approval procedure set out at section 202 of the Companies Act 2014, the Company be wound up voluntarily as a members' voluntary winding up and that Cormac O'Connor of KPMG, 1 Stokes Place, St. Stephen's Green, Saint Kevin's, Dublin 2, be appointed liquidator for the purposes of such winding up and that the liquidator be empowered to distribute the assets of the Company in specie.

Dated 9 December 2025

Cormac O'Connor
Liquidator of the Company

**NOTE**: This is a Members' Voluntary Winding up. All admitted creditors have been paid or will be paid in full.

[C-17B]

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**IN THE MATTER OF**

**THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**CITY LETTING PROPERTIES LIMITED**
**(In Members' Voluntary Liquidation)**
**(the "Company")**

Notice is hereby given that on 28 November 2025 the following special resolution was passed by the sole member of the Company:

**THAT**, in accordance with the summary approval procedure set out at section 202 of the Companies Act 2014, the Company be wound up voluntarily as a members' voluntary winding up and that Cormac O'Connor of KPMG, 1 Stokes Place, St. Stephen's Green, Saint Kevin's, Dublin 2, be appointed liquidator for the purposes of such winding up and that the liquidator be empowered to distribute the assets of the Company in specie.

Dated 9 December 2025

Cormac O'Connor
Liquidator of the Company

**NOTE**: This is a Members' Voluntary Winding up. All admitted creditors have been paid or will be paid in full.

[C-17C]

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**IN THE MATTER OF**

**THE COMPANIES ACT 2014**

**AND IN THE MATTER OF**

**KENNY INVESTMENTS LIMITED**
**(In Members' Voluntary Liquidation)**
**(the "Company")**

Notice is hereby given that on 4 December 2025 the following special resolution was passed by the sole member of the Company, Kenny Investment Holdings Limited (In liquidation), acting by its appointed liquidator:

**THAT**, in accordance with the summary approval procedure set out at section 202 of the Companies Act 2014, the Company be wound up voluntarily as a members' voluntary winding up and that Cormac O'Connor of KPMG, 1 Stokes Place, St. Stephen's Green, Saint Kevin's, Dublin 2, be appointed liquidator for the purposes of such winding up and that the liquidator be empowered to distribute the assets of the Company in specie.
Dated 9 December 2025

Cormac O'Connor
Liquidator of the Company

**NOTE**: This is a Members' Voluntary Winding up. All admitted creditors have been paid or will be paid in full.

[C-17D]

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**IN THE MATTER OF**

**SMART ELECTRICS WHOLESALE LIMITED**
**(In Creditors Voluntary Liquidation)**

**AND IN THE MATTER OF THE COMPANIES ACT 2014**

Notice is hereby given pursuant to Section 592 of The Companies Act 2014 that at an Extraordinary General Meeting of the above-named company which was duly convened and held on 8th December 2025 at 1:00PM, the following Ordinary Resolutions were passed:

1. "It has been proved to the satisfaction of this Meeting that the company cannot by reason of its liabilities continue its business and that it is advisable to wind up same and that accordingly, the Company be, and is hereby Wound Up Voluntarily by means of a Creditors Voluntary Liquidation"

2. "That Mr. Michael Fitzpatrick FCA of Fitzpatrick + Associates, Chartered Accountants, E2 Nutgrove Office Park, Rathfarnham, Dublin 14, be appointed Liquidator for the purposes of the Winding Up of the Company".

Note: At a subsequent meeting of the Creditors of the Company, the appointment of Michael Fitzpatrick FCA as liquidator of the company, was confirmed.

DATED this 8th Day of DECEMBER 2025

FITZPATRICK + ASSOCIATES
CHARTERED ACCOUNTANTS
E2 NUTGROVE OFFICE PARK
RATHFARNHAM, DUBLIN 14

[C-20]

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