

M.Dlugosz & Son Limited

Directors Report and unaudited Financial Statements

For the Year ended 23 December 2025

Company's Registration Number: 721637

**Tractus Ltd
Office 6B, First Floor
Ashbourne Town Centre
Ashbourne
Co Meath**

Reports and Abridged Financial Statements

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Directors and other information

Directors Michal Dlugosz

Secretary Agnieszka Chabior

Company Number 721637

Accountants TRACTUS Ltd
Office 6B, First Floor
Ashbourne Town Centre
Ashbourne
Co Meath

Registered office Unit 20 A Collinstown Cross
Cloghran
Co.Dublin

Bankers AIB Bank
Balbriggan
Co Dublin

ACCOUNTANT'S REPORT

In accordance with instructions given to me I have prepared and approved without carrying out an audit the annexed abridged financial statements from the accounting records of the client and from information and explanations supplied to me by him.

The report has been compiled solely for the information and use by the directors of M.Dlugosz & Son Limited and not intended to be and should not be used by any other party.

Lubo Biczal

Tractus Limited

Office 6B, First Floor

Ashbourne Town Centre

Ashbourne

Co Meath

Date: 10th day of February 2026

DIRECTORS' REPORT

The directors present their annual report and unaudited abridged financial statements for the year ended:

23.12.2025

Principal activities, business review and future developments

The company provides building and construction services, carries on all activities in relation to the aforementioned businesses and is open to the public.

Results

It is not proposed to pay a dividend.

Directors

There were no changes in the management of the company.

Books of Account

The measures taken by the directors to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014, regarding proper accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are maintained at the Registered Office.

Directors' report

On behalf of the board

Agnieszka Chabior
Secretary

Michal Dlugosz
Director

11.02.2026

1 Directors will consider whether the accounting personnel:

(i) Are suitably qualified – for example, hold a professional qualification as an accountant or accounting technician.

(ii) Have the knowledge and experience needed to understand the business and how its particular circumstances impact the books of account.

2 Directors consider whether the relevant personnel are able, without undue difficulty, to ascertain at all times the financial position and results of the company.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with the Companies Acts, 1963 to 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.

We, as the Directors, hereby certify that we have relied on the specific exemptions contained in Chapters 15 and 16 of Part 6 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of those exemptions as a small company.

Agnieszka Chabior
Secretary

Michal Dlugosz
Director

11.02.2026

Statement of accounting policies

For the year ended 23.12.2025

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

Basis of preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Accounting Convention

The Financial Statements have been prepared under the Historical Cost Convention and the accounting policies therein.

Tangible fixed assets

Equipment is stated at cost less accumulated depreciation. Depreciation is provided so as to write off the cost less estimated residual value of each asset over its expected useful economic life on a straight-line basis. An annual rate of 12.5% is applied which represents useful life of 8 years and corresponds with the general tear and wear policies.

Taxation

The company is subject to Irish tax regime.

Turnover

Turnover represents services invoiced to customers and excludes Value Added Tax and derives from the provision of services falling within the company's ordinary activities.

Statement of Financial Position

M.Dlugosz & Son Limited

Balance Sheet

Assets	23-Dec-2025	23-Dec-2024
Current assets:	Column1	Column12
Cash	9,534	5,614
Investments	88,991	
Inventories	11,226	40,594
Accounts receivable	31,123	19,566
Pre-paid expenses	2,252	0
Other Receivables		
Total current assets	143,125	65,774
Fixed assets:	Column1	Column12
Property and equipment	51,435	51,435
Leasehold improvements		
Equity and other investments		
Less accumulated depreciation	-18,802	-12,372
Total fixed assets	32,633	39,062
Other assets:	Column1	Column12
Goodwill		
Total other assets	0	0
Total assets	175,758	104,836

Liabilities and owner's equity	23-Dec-2025	23-Dec-2024
Current liabilities:	Column1	Column12
Accounts payable	2,998	14,998
Accrued wages		0
Director's Loan		
Corporation tax payable	8,606	5,988
Other Taxes payable	5,807	2,454
Other Liabilities	0	
Total current liabilities	17,411	23,439
Long-term liabilities:	Column1	Column12
Long Term Lease	50,208	31,568
Long Term Loan		
Total long-term liabilities	50,208	31,568
Owner's equity:	Column1	Column12
Share capital paid up	100	100
Investment capital		
Accumulated retained earnings	108,039	49,729
Total owner's equity	108,139	49,829
Total liabilities and owner's equity	175,758	104,836

Balance Sheet continues overleaf →

Audit Exemption Statement

We, as Directors of M.Dlugosz & Son 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 s.358 are satisfied,

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

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the Board of the Directors

Agnieszka Chabior
Secretary

Michal Dlugosz
Director

11.02.2026

Notes

(Forming part of the financial statements)

1 Turnover

Entire turnover derives from activities in the Republic of Ireland.

2 Administrative expenses

Only regular, reoccurring expenses are included in Administrative Expenses

3 Exceptional items

We are not aware of any exceptional items that would require separate disclosure.

4 Investment income

There was no investment income for the accounting year 2025.

5 Interest payable and similar charges

There have been no charges to the accounts in 2025.

6 Statutory and other information

	2025	2024
Owned tangible fixed assets	51,435	51,435
Depreciation and other amounts written off:	18,802	12,372

7 Credit transactions with directors

No credit transactions took place with directors.

8 Security for loans

The company has no open loans or any other liabilities that would require securities or collaterals.

9 Material interests of directors in contracts with the company

None of the directors had a beneficial interest in any material contract to which the company was a party during the year.

10. Financial assets

None

11 Debtors

None

12 Creditors: amounts falling due within one year.

None, apart from the regular vendors supplying the business.

13 Creditors: Amounts falling due after more than one year.

Total creditors 50,208 euro

14 Commitments

There are no capital commitments.

15 Contingencies

None

16 Approval of financial statements

The Board of Directors approved these financial statements for issue on 11.02.2026.

Agnieszka Chabior
Secretary

Michal Dlugosz
Director

11.02.2026