

**EDMAR SIGNS AND DESIGNS LIMITED.**  
*REG. NUMBER 176928*

**FINANCIAL STATEMENTS**  
*FOR THE*  
**YEAR ENDED 31st AUGUST, 2025.**

*FOR ANNEXATION TO  
THE ANNUAL RETURN*

**THE HERMITAGE,  
RIVERSTOWN,  
GLANMIRE, CO. CORK.**

**021 – 4866021  
087 – 2356483**

EDMAR SIGNS AND DESIGNS LIMITED.  
THE HERMITAGE, RIVERSTOWN, GLANMIRE, CO. CORK.

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st AUGUST, 2025.

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## STATEMENT OF DIRECTORS' RESPONSIBILITIES.

### *GENERAL RESPONSIBILITIES*

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 year. Under the 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 to the UK and the Republic of Ireland" 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 year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act, 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonably prudent;
- state whether the financial statements have been prepared in accordance with 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 the profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the director's report comply with the Companies Act, 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of Edmar Signs and Designs Ltd.

Edward Tobin  
Director

 27th February, 2026

Mary Mulhern  
Director

 27th February, 2026

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FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st AUGUST, 2025

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## ACCOUNTING POLICIES

The principal accounting policies adopted by the company where relevant, are as follows:

### HISTORICAL COST CONVENTION.

The financial statements are prepared under the historical cost convention and are expressed in Euro (€).

### TURNOVER

Turnover relates to the value of goods sold and is stated exclusive of value added tax.

### TANGIBLE ASSETS

Tangible assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the cost of the assets over their expected useful life. Depreciation rates are set out in the notes to the accounts. Small additions are written off as acquired.

### DEBTORS

Bad debts, if any, are written off and provision (if required) is made for any debts, the recovery of which, in the opinion of the directors, is doubtful. Subsequent recoveries are credited to the Profit and Loss Account.

EDMAR SIGNS & DESIGNS LIMITED.  
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BALANCE SHEET.  
AT 31st AUGUST 2025

|  | Notes | 2025<br>€      | 2024<br>€      |
|--|-------|----------------|----------------|
| <b>FIXED ASSETS</b>                                    |       |                |                |
| Tangible assets  | 1     | 1,855          | 1,584          |
| <b>CURRENT ASSETS</b>                                  |       |                |                |
| Stocks   | 2     | 4,500          | 7,944          |
| Debtors  | 3     | 174,873        | 172,812        |
| Cash at Bank   |       | 209,149        | 200,191        |
|  |       | <u>388,522</u> | <u>380,947</u> |
| <b>CREDITORS (amounts falling due within one year)</b> | 4     | (16,980)       | (18,791)       |
| <b>NET CURRENT ASSETS</b>                              |       | <u>371,542</u> | <u>362,156</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>           |       | <u>373,397</u> | <u>363,740</u> |
| <b>CAPITAL AND RESERVES</b>                            |       |                |                |
| Called up Share Capital                                | 5     | 3              | 3              |
| Profit and Loss Account                                |       | 373,394        | 363,737        |
| <b>TOTAL SHAREHOLDERS FUNDS</b>                        |       | <u>373,397</u> | <u>363,740</u> |

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| <p><i>On Behalf of the Board</i><br/>Edward Tobin<br/>Mary Mulhern<br/><i>Directors</i></p> |
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| <p><i>Edward J Tobin</i><br/>-----<br/><i>Mary Mulhern</i></p> |
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EDMAR SIGNS & DESIGNS LIMITED.  
THE HERMITAGE, RIVERSTOWN, GLANMIRE, CO. CORK.

NOTES TO THE ACCOUNTS.  
FOR THE YEAR ENDED 31st AUGUST 2025

## 1. FIXED ASSETS

|                         | Computer<br>Equipment<br>€ | Other<br>Equipment<br>€ | Motor<br>Vehicle<br>€ | Workshop<br>€ | TOTAL<br>€     |
|-------------------------|----------------------------|-------------------------|-----------------------|---------------|----------------|
| <b>AT COST</b>          |                            |                         |                       |               |                |
| At 31st August 2024     | 54,012                     | 14,330                  | 20,486                | 13,346        | 102,174        |
| Additions               | 0                          | 671                     | 0                     | 0             | 671            |
| Disposals               | 0                          | (1,078)                 | 0                     | 0             | (1,078)        |
| At 31st August 2025     | <u>54,012</u>              | <u>13,923</u>           | <u>20,486</u>         | <u>13,346</u> | <u>101,767</u> |
| <b>DEPRECIATION</b>     |                            |                         |                       |               |                |
| At 31st August 2024     | 54,008                     | 14,064                  | 20,024                | 12,493        | 100,590        |
| Provided in Period      | 0                          | 127                     | 92                    | 85            | 304            |
| Eliminated on Disposals | 0                          | (982)                   | 0                     | 0             | (982)          |
| At 31st August 2025     | <u>54,008</u>              | <u>13,209</u>           | <u>20,116</u>         | <u>12,578</u> | <u>99,912</u>  |
| <b>NET BOOK VALUE</b>   |                            |                         |                       |               |                |
| At 31st August 2024     | 4                          | 266                     | 461                   | 853           | 1,584          |
| At 31st August 2025     | <u>4</u>                   | <u>714</u>              | <u>369</u>            | <u>768</u>    | <u>1,855</u>   |

Depreciation is provided at the following rates and using the method outlined:

|                    |                      |
|--------------------|----------------------|
| Computer Equipment | 20% Straight Line    |
| Other Equipment    | 15% Straight Line    |
| Motor Vehicle      | 20% Reducing Balance |
| Workshop           | 10% Reducing Balance |

## 2. STOCKS

Stocks represented raw materials and consumables at directors valuation. A physical stock count was not undertaken. The replacement cost of stocks does not differ materially from the balance sheet amount in the directors opinion.

Work in progress represents work substantially completed but uninvoiced at the balance sheet date and is included at estimated cost.

## 3. DEBTORS

|                                       | 2025<br>€      | 2024<br>€      |
|---------------------------------------|----------------|----------------|
| Amounts falling due within one year - |                |                |
| Trade debtors and Prepayments         | 2,706          | 3,476          |
| Directors loan account (note 6)       | 172,167        | 169,336        |
|                                       | <u>174,873</u> | <u>172,812</u> |

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NOTES TO THE ACCOUNTS.  
FOR THE YEAR ENDED 31st AUGUST 2025

| 4. CREDITORS (amounts falling due within one year)          | 2025<br>€              | 2024<br>€        |
|---|------------------------|------------------|
| Trade Creditors and Accruals                                | 8,768                  | 8,192            |
| Corporation Tax   | 1,926                  | 3,042            |
| Other Taxation and Social Welfare                           | 6,286                  | 7,557            |
|   | <u>16,980</u>          | <u>18,791</u>    |
| <br>  |                        |                  |
| 5 SHARE CAPITAL   | 2025<br>€              | 2024<br>€        |
| <i>AUTHORISED:</i>  |                        |                  |
| 100,000 ordinary shares of €1.269738 each                   | 126,974                | 126,974          |
| <i>ALLOTTED AND FULLY PAID:</i>                             |                        |                  |
| 2 ordinary shares of €1.269738 each                         | 3                      | 3                |
|   | <u>3</u>               | <u>3</u>         |
|   | <i>Ordinary Shares</i> |                  |
| <i>Edward Tobin - Director and Secretary</i>                | 1                      | 1                |
| <i>Mary Mulhern - Director</i>                              | 1                      | 1                |
|   | <u>2</u>               | <u>2</u>         |
| <br>  |                        |                  |
| 6. DIRECTORS LOAN ACCOUNT                                   | 2025<br>€              | 2024<br>€        |
| Balance at 31st August 2024                                 | (169,336)              | (170,465)        |
| Salaries due for services                                   | 44,600                 | 40,593           |
|   | <u>(124,736)</u>       | <u>(129,872)</u> |
| Withdrawals during the period                               | (47,431)               | (39,464)         |
|   | <u>(172,167)</u>       | <u>(169,336)</u> |
| Balance due from the directors (note 6) at 31st August 2025 | (172,167)              | (169,336)        |

#### 7. COMMITMENTS

The company had no capital commitments at the year end either contracted for or authorised and not contracted for.

#### 8. CONTINGENT LIABILITIES

There were no contingent liabilities at the year end.

#### 9. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the directors on 27th February, 2026