

Company registration number: 454927

**Davsea Limited**

**Abridged financial statements**

**for the financial year ended 31st August 2025**

**Davsea Limited**

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**Davsea Limited**

**Company information**

<b>Director</b>	David Ryan
<b>Secretary</b>	Michelle Walsh
<b>Company number</b>	454927
<b>Registered office</b>	Cloneyross, Duntahane, Cork Road, Fermoy. Co. Cork.
<b>Business address</b>	Amber Service Station, Dublin Road, Fermoy, Co. Cork.
<b>Accountants</b>	T D O'Neill & Co Ltd., Chartered Certified Accountants & Registered Auditors, 5, Lapps Quay, Cork.
<b>Banks</b>	Bank of Ireland, Fermoy, Co. Cork.  Allied Irish Banks, p.l.c, 66 South Mall, Cork.

## **Davsea Limited**

### **Director's responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the directors 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 year. Under the 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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 him to ensure that the financial statements and directors report comply with the Companies Act 2014. He 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.

On behalf of the board:

**David Ryan**  
**Director**

**Date: 8th January 2026**

**Davsea Limited**

**Accountants' Report to the director**  
**on the Unaudited financial statements of Davsea Limited**

We have compiled the financial statements of Davsea Limited for the financial year ended 31st August 2025.

**Respective responsibilities of director and accountants**

As described on page 2, the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of Davsea Limited from the accounting records, information and explanations supplied to us by the director.

**Scope of work**

We compiled the financial statements from the accounting records and information and explanations supplied to us by the director.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

**TD O' Neill & Co Ltd.,**

**TD O' Neill & Co Ltd.,**

**Chartered Certified Accountants and Registered Auditors,**

**5 Lapps Quay,**

**Cork.**

**Date: 8th January 2026**

**Davsea Limited**

**Balance sheet**  
**As at 31st August 2025**

	Notes	31/08/25 €	31/08/24 €
<b>Fixed assets</b>			
Intangible assets	11	-	2,250
Tangible assets	12	96,160	64,299
Investment properties	13	2,706,900	2,690,000
Financial assets	14	110	110
		<u>2,803,170</u>	<u>2,756,659</u>
<b>Current assets</b>			
Stocks	15	186,510	179,460
Debtors	16	1,017,135	1,197,499
Cash at bank and in hand		1,383,612	1,108,372
		<u>2,587,257</u>	<u>2,485,331</u>
<b>Creditors: amounts falling due within one year</b>	17	(888,851)	(704,665)
<b>Net current assets</b>		<u>1,698,406</u>	<u>1,780,666</u>
<b>Total assets less current liabilities</b>		4,501,576	4,537,325
<b>Creditors: amounts falling due after more than one year</b>	18	(285,214)	(342,015)
<b>Net assets</b>		<u>4,216,362</u>	<u>4,195,310</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account	23	4,216,262	4,195,210
<b>Shareholder funds</b>		<u>4,216,362</u>	<u>4,195,310</u>

These financial statements have been prepared in accordance with the specified provisions relating to companies subject to the small companies regime within the Companies Act 2014 and in accordance with the provisions of FRS 102 Section 1A, small entities.

I, as director of Davsea Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholder of the company has not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- I 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 financial 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; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 8th January 2026 and signed by:

**David Ryan**

**Director**

The notes on pages 5 to 15 form part of these financial statements.

## Davsea Limited

### Notes to the abridged financial statements for the financial year ended 31st August 2025

#### **1. General information**

These financial statements comprising the profit and loss account, balance sheet and related notes constitutes the financial statements of Davsea Limited for the financial year ended 31st August 2025.

Davsea Limited is a private company limited by shares, registered in Ireland. The address of the registered office is Cloneyross, Duntahane, Cork Road, Fermoy, Co. Cork and its registered number is 454927.

The principal activities of the company are the operation of a convenience food shop, restaurants, fuel forecourt, car and truck services and the renting of investment properties.

#### **2. Basis of preparation**

The financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102 ("FRS 102), the Financial Reporting Standard applicable in the Republic of Ireland and Irish Statute comprising of the Companies Act 2014.

The company qualifies as a small company as defined by Section 280A of the Act, in respect of the financial year and has applied the rules of the 'small companies regime' in accordance with section 280C of the Act and section 1A of FRS102.

The financial statements are presented in Euro (€) and all amounts have been rounded to the nearest euro.

#### **2.1. Consolidation**

The company and all of its subsidiary undertakings have satisfied the qualifying conditions required to take advantage of the exemption to prepare consolidated financial statements contained in Section 297 of the Companies Act 2014. Consequently, these financial statements deal with the results of the company as a single entity.

#### **3. Critical accounting judgements and estimates**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounting estimates may not equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the financial year are discussed below.

##### *(a) Establishing value of investment properties*

Investment properties are carried at fair value. The fair value estimate is based on estimated market value rents and investment property yields. These estimates are influenced by local comparable real estate transactions.

## Davsea Limited

### Notes to the abridged financial statements (continued) for the financial year ended 31st August 2025

#### **4. Principal accounting policies**

##### **4.1. Turnover**

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

##### **Sale of goods and services**

Turnover from the sale of goods and services is recognised when all of the following conditions are satisfied:

- the company has transferred the significant risks and rewards of ownership to the buyer;
- the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of turnover can be measured reliably;
- it is probable that the company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rental income is recognised when receiveable.

##### **4.2. Taxation**

Tax is recognised in the Profit and Loss Account, except where it relates to an item recognised in other comprehensive income or equity in which case the related tax is recognised directly in other comprehensive income or equity.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits;
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the difference between the fair value of assets acquired and the future tax deductions available for them and the differences between the fair value of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

## Davsea Limited

### Notes to the abridged financial statements (continued) for the financial year ended 31st August 2025

#### **4.3. Employee benefits**

The company provides a range of benefits to employees, including paid holiday arrangements.

##### *Short term benefits*

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

##### *Defined contribution plans*

The company operates a defined contribution plan.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as an employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

#### **4.4. Intangible assets**

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses. The intangible assets are amortised over a ten year period.

#### **4.5. Tangible assets**

##### *Cost*

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

##### *Depreciation*

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment	- 12.5%	straight line
Motor vehicles	- 12.5%	straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the profit and loss account.

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss.

## Davsea Limited

### Notes to the abridged financial statements (continued) for the financial year ended 31st August 2025

#### **4.6. Investment property**

Investment property is carried at fair value determined annually at each reporting date as derived from the market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Depreciation is not provided. Changes in fair value are recognised in the profit and loss account.

#### **4.7 Investments in subsidiary undertakings**

Financial assets comprise of investments in subsidiary undertakings. They are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value.

##### *Impairment*

At each reporting date financial assets are reviewed to determine whether there is an indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

#### **4.8. Stocks**

Stocks comprise consumable items and goods held for resale. Stocks are stated at the lower of cost and net realisable value. Cost includes all costs involved in bringing the stocks to their present location and condition. Net realisable value being the selling price, less costs to sell.

At the end of each reporting period, stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

#### **4.9. Trade and other debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment. Impairment losses are recognised in the profit and loss account.

#### **4.10. Cash at bank and in hand**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

#### **4.11. Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### **4.12. Hire purchase agreements**

Assets acquired under hire purchase agreements are capitalised at the agreements commencement at cost and are depreciated over their useful lives. The capital element of the agreements obligation is recorded as a liability and the interest element of the agreement payments is charged to the profit and loss account on a straight line basis over the period of the agreement.

## Davsea Limited

### Notes to the abridged financial statements (continued) for the financial year ended 31st August 2025

#### **4.13. Borrowings**

Borrowings are initially recognised at cost. Borrowings are subsequently stated at amortised cost. Interest expense is included in finance costs. Borrowings are classified as current liabilities unless the company has a right to defer settlement of the liability for at least 12 months after the reporting date.

#### **4.14. Share capital**

Ordinary shares are classified as equity.

#### **4.15. Related party transactions**

The company discloses transactions with related parties which are not wholly owned within the same group. It does not disclose transactions with members of the same group which are wholly owned.

#### **4.16. Contingent assets and liabilities**

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are disclosed in the financial statements where an inflow of economic benefits is probable.

#### **4.17. Going concern**

The company's directors have a strong expectation that the company has adequate resources to continue in operation for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing these financial statements.

#### **5. Operating profit**

Operating profit is stated after charging/(crediting):

	<b>Year ended 31/08/25</b>	<b>Year ended 31/08/24</b>
	<b>€</b>	<b>€</b>
Amortisation of intangible assets	2,250	2,700
Depreciation of tangible assets	19,360	16,937
Investment property fair value adjustment	-	(108,366)

#### **6. Employees**

The average number of persons employed by the company during the financial year, including the directors was 92 (31/08/24: 93).

**Davsea Limited**

**Notes to the abridged financial statements (continued)**  
**for the financial year ended 31st August 2025**

**7. Directors remuneration**

The directors aggregate remuneration was as follows:

	<b>Year ended 31/08/25</b>	<b>Year ended 31/08/24</b>
	<b>€</b>	<b>€</b>
Emoluments	685,783	210,598
Pension contributions	106,219	59,996
	<u>792,002</u>	<u>270,594</u>

**8. Interest receivable and similar income**

	<b>Year ended 31/08/25</b>	<b>Year ended 31/08/24</b>
	<b>€</b>	<b>€</b>
Bank deposit interest	597	272
	<u>597</u>	<u>272</u>

**9. Interest payable and similar expenses**

	<b>Year ended 31/08/25</b>	<b>Year ended 31/08/24</b>
	<b>€</b>	<b>€</b>
Loans from credit institutions	14,838	18,060
Hire purchase contracts	512	512
	<u>15,350</u>	<u>18,572</u>

**10. Tax on profit on ordinary activities**  
**Major components of tax expense**

	<b>Year ended 31/08/25</b>	<b>Year ended 31/08/24</b>
	<b>€</b>	<b>€</b>
<b>Current tax:</b>		
Current tax expense	26,568	99,621
<b>Deferred tax:</b>		
Origination and reversal of timing differences	-	-
<b>Tax on profit on ordinary activities</b>	<u>26,568</u>	<u>99,621</u>

**Davsea Limited**

**Notes to the abridged financial statements (continued)**  
**for the financial year ended 31st August 2025**

**11. Intangible assets**

	<b>Franchise fee €</b>	<b>Total €</b>
<b>Cost</b>		
At 1st September 2024	27,000	27,000
Additions	-	-
<b>At 31st August 2025</b>	<u>27,000</u>	<u>27,000</u>
<b>Amortisation</b>		
At 1st September 2024	24,750	24,750
Charge for the financial year	2,250	2,250
<b>At 31st August 2025</b>	<u>27,000</u>	<u>27,000</u>
<b>Net book value</b>		
<b>At 31st August 2025</b>	<u>-</u>	<u>-</u>
At 31st August 2024	<u>2,250</u>	<u>2,250</u>

**12. Tangible assets**

	<b>Fixtures, fittings and equipment €</b>	<b>Motor vehicles €</b>	<b>Total €</b>
<b>Cost or valuation</b>			
At 1st September 2024	148,120	49,350	197,470
Additions	12,684	38,537	51,221
<b>At 31st August 2025</b>	<u>160,804</u>	<u>87,887</u>	<u>248,691</u>
<b>Depreciation</b>			
At 1st September 2024	118,457	14,714	133,171
Charge for the financial year	8,375	10,985	19,360
<b>At 31st August 2025</b>	<u>126,832</u>	<u>25,699</u>	<u>152,531</u>
<b>Net book value</b>			
<b>At 31st August 2025</b>	<u>33,972</u>	<u>62,188</u>	<u>96,160</u>
At 31st August 2024	<u>29,663</u>	<u>34,636</u>	<u>64,299</u>

**Davsea Limited**

**Notes to the abridged financial statements (continued)**  
**for the financial year ended 31st August 2025**

**13. Investment properties**

	<b>Freehold investment property 2025 €</b>
<b>Valuation</b>	
At 1st September 2024	2,690,000
Additions	16,900
Fair value adjustment	-
<b>At 31st August 2025</b>	<b>2,706,900</b>

The valuation was made by directors to open market value.

**14. Financial assets**

Shares in subsidiary undertakings

	<b>31/08/25 €</b>	<b>31/08/24 €</b>
<b>Fair value</b>		
At 1st September 2024	110	110
<b>At 31st August 2025</b>	<b>110</b>	<b>110</b>

Subsidiary undertakings

<b>Company Name</b>	<b>Country of incorporation</b>	<b>Details of investment</b>	<b>Proportion held by company</b>	<b>Registered Office</b>	<b>Principal Activities</b>
Hannas Market & Cafes Ltd	Ireland	10 €1 ordinary shares	100%	Cloneyross, Duntahane, Cork Road, Fermoy, Co. Cork.	Restaurant
Handav Foods Ltd	Ireland	100 €1 ordinary shares	100%	21-25 Patrick Bakery Street, Fermoy, Co. Cork.	

The company has availed of the exemption in Section 315 of the Companies Act 2014 not to disclose the net assets and profit/loss of it's subsidiary companies.

**Davsea Limited**

**Notes to the abridged financial statements (continued)**  
**for the financial year ended 31st August 2025**

<b>15. Stocks</b>		<b>31/08/25</b>	<b>31/08/24</b>
		<b>€</b>	<b>€</b>
Goods for resale		180,811	174,817
Consumables		5,699	4,643
		<u>186,510</u>	<u>179,460</u>
<b>16. Debtors</b>		<b>31/08/25</b>	<b>31/08/24</b>
		<b>€</b>	<b>€</b>
<b>Due within one year are as follows:</b>			
Trade and other debtors		115,421	52,345
Amounts owed by group undertakings		733,999	903,799
Prepayments		27,661	11,355
Income tax recoverable		46,000	46,000
Directors loan (Note 22)		-	184,000
Corporation tax		94,054	-
		<u>1,017,135</u>	<u>1,197,499</u>
<b>17. Creditors: amounts falling due within one year</b>		<b>31/08/25</b>	<b>31/08/24</b>
		<b>€</b>	<b>€</b>
Bank loan (Note 19)		57,253	55,787
Trade creditors and accruals		485,626	437,634
Obligations under hire purchase agreements (Note 21)		610	7,333
PAYE/PRSI/USC		282,744	44,731
Corporation tax		-	87,356
VAT		62,618	71,824
		<u>888,851</u>	<u>704,665</u>
<b>18. Creditors: amounts falling due after more than one year</b>		<b>31/08/25</b>	<b>31/08/24</b>
		<b>€</b>	<b>€</b>
Bank loan (Note 19)		285,214	341,404
Obligations under hire purchase agreements (Note 21)		-	611
		<u>285,214</u>	<u>342,015</u>

**Davsea Limited**

**Notes to the abridged financial statements (continued)**  
**for the financial year ended 31st August 2025**

**19. Borrowings**

	<b>31/08/25</b>	<b>31/08/24</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Bank loan	57,253	55,787
<b>Amounts falling due after more than one year</b>		
Between one and two years	59,580	57,939
Between two and five years	193,665	187,570
Greater than five years	31,969	95,895
	<u>285,214</u>	<u>341,404</u>

Bank loan is repayable by instalment and subject to a variable interest rate.

**20. Bank security**

Bank of Ireland hold as security:

(i) First legal mortgage/charge over the property at Block A, Faber Castell Industrial Park, Carrignagrohera, Fermoy, Co. Cork registered in the name of Davsea Ltd.

(ii) Letter of guarantee from Mr. David Ryan guaranteeing the borrower's liabilities in the total amount of €102,000 in respect of principal together with interest and costs accrued thereon.

(iii) Letter of set-off appropriation and combination on bank's standard form.

**21. Commitments under hire purchase agreements**

The total future minimum payments, net of interest, under hire purchase agreements are as follows:

	<b>31/08/25</b>	<b>31/08/24</b>
	<b>€</b>	<b>€</b>
Within one year	610	7,333
Between one and two years	-	611
	<u>610</u>	<u>7,944</u>

**22. Directors loan**

The loan is interest free and is repayable on demand.

	<b>31/08/25</b>	<b>31/08/24</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	184,000	100,000
Advances made to the director during the financial year	-	84,000
Amounts repaid by the director during the financial year	(184,000)	-
At the end of the financial year	<u>-</u>	<u>184,000</u>

**Davsea Limited**

**Notes to the abridged financial statements (continued)**  
**for the financial year ended 31st August 2025**

**23. Movement on profit and loss reserves**

	<b>31/08/25</b>	<b>31/08/24</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	4,195,210	3,541,775
Profit for the financial year	21,052	653,435
<b>At the end of the financial year</b>	<u>4,216,262</u>	<u>4,195,210</u>

**24. Capital commitments**

There were no capital commitments at the financial year ended 31st August 2025 (31st August 2024 - Nil).

**25. Related party transactions**

There were no related party transactions that require disclosure during the financial year.

**26. Post balance sheet events**

The company purchased trading property and "Centra" trade in Patrick Street, Fermoy, Co. Cork in November 2025 and commenced trading.

**27. Controlling party**

The company is wholly owned by David Ryan, who is resident in the Republic of Ireland.

**28. Approval of financial statements**

The director of the company approved these abridged financial statements for issue on 8th January 2026.