

Company registration number: 614931

Investments Supermarket Limited
Unaudited financial statements
for the financial year ended 31 October 2025

Investments Supermarket Limited

Contents

	Page
Directors and other information	1
Director's report	2 - 3
Accountants report	4
Profit and loss account	5
Statement of income and retained earnings	6
Balance sheet	7 - 8
Notes to the financial statements	9 - 11

Investments Supermarket Limited

Directors and other information

Director	Mr Eamon Keaney
Secretary	Mr. Conor Keaney
Company number	614931
Registered office	Augustine Court St. Augustine Street Galway
Business address	Augustine Court St. Augustine Court Galway
Accountants	Condron & Co. Ballynabucky Kilcolgan Galway H91 YFK1
Bankers	Bank of Ireland Salthill Galway

Investments Supermarket Limited

Director's report

The director presents his annual report and the unaudited financial statements of the company for the financial year ended 31 October 2025.

Director

The names of the persons who at any time during the financial year were director of the company are as follows:

Mr Eamon Keaney

Principal activities

The principal activity of the company is dealing with unregulated investments.

Dividends

During the financial year the director has not paid any dividends or recommended payment of a final

Directors and secretary and their interests

The director and secretary at the financial year end and their interests in shares in the company were as follows:

	At 31/10/25 Number	At 01/11/24 Number
Directors:		
Mr Eamon Keaney	100	100
Company secretary:		
Mr. Conor Keaney	-	-

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of 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 located at registered office..

Director's responsibilities statement

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

Irish company law requires the director to prepare financial statements for each financial 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.

Investments Supermarket Limited

Director's report (continued)

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 director's 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.

This report was approved by the director of the company on 25 March 2026 and signed by:

Mr Eamon Keaney
Director

Investments Supermarket Limited

**Report to the director on the preparation of the
unaudited statutory financial statements of Investments Supermarket Limited**

In order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of Investments Supermarket Limited for the financial year ended 31 October 2025 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-163-jan-24.pdf.

Condron & Co.
Chartered Certified Accountants

Ballynabucky
Kilcolgan
Galway
H91 YFK1

Date: 25 March 2026

Investments Supermarket Limited
Profit and loss account
Financial year ended 31 October 2025

	Note	2025	2024
		€	€
Turnover		-	-
Gross profit		<u>-</u>	<u>-</u>
Administrative expenses		(59)	(184)
Operating loss		<u>(59)</u>	<u>(184)</u>
Loss before taxation		<u>(59)</u>	<u>(184)</u>
Tax on loss		-	-
Loss for the financial year		<u><u>(59)</u></u>	<u><u>(184)</u></u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 9 to 11 form part of these financial statements.

Investments Supermarket Limited

**Statement of income and retained earnings
Financial year ended 31 October 2025**

	2025	2024
	€	€
Loss for the financial year	(59)	(184)
Retained earnings at the start of the financial year	<u>(2,585)</u>	<u>(2,401)</u>
Retained earnings at the end of the financial year	<u><u>(2,644)</u></u>	<u><u>(2,585)</u></u>

Investments Supermarket Limited

Balance sheet As at 31 October 2025

	Note	2025 €	€	2024 €	€
Current assets					
Cash at bank and in hand		208		267	
		208		267	
Creditors: amounts falling due within one year					
	5	(2,752)		(2,752)	
		(2,544)		(2,485)	
Net current liabilities			(2,544)		(2,485)
Total assets less current liabilities			(2,544)		(2,485)
Net liabilities			(2,544)		(2,485)
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			(2,644)		(2,585)
Shareholder deficit			(2,544)		(2,485)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

I, as director of Investments Supermarket 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 have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2); and
- 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.

The notes on pages 9 to 11 form part of these financial statements.

Investments Supermarket Limited

**Balance sheet (continued)
As at 31 October 2025**

These financial statements were approved by the director of the company on 25 March 2026 and signed by:

Mr Eamon Keaney
Director

The notes on pages 9 to 11 form part of these financial statements.

Investments Supermarket Limited
Notes to the financial statements
Financial year ended 31 October 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Augustine Court, St. Augustine Street, Galway.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Investments Supermarket Limited

Notes to the financial statements (continued) Financial year ended 31 October 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(2,585)	(2,401)
Loss for the financial year	(59)	(184)
At the end of the financial year	<u>(2,644)</u>	<u>(2,585)</u>

5. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors including tax and social insurance	<u>2,752</u>	<u>2,752</u>

Investments Supermarket Limited
Notes to the financial statements (continued)
Financial year ended 31 October 2025

6. Approval of financial statements

The board of directors approved these financial statements for issue on 25 March 2026.

Investments Supermarket Limited

The following pages do not form part of the statutory accounts.

Investments Supermarket Limited
Detailed profit and loss account
Financial year ended 31 October 2025

	2025	2024
	€	€
Overheads		
Administrative expenses	(59)	(184)
	<u>(59)</u>	<u>(184)</u>
Operating loss	(59)	(184)
Loss before taxation	<u>(59)</u>	<u>(184)</u>

Investments Supermarket Limited

Detailed profit and loss account (continued)
Financial year ended 31 October 2025

	2025	2024
	€	€
Overheads		
Administrative expenses		
Accountancy fees	-	(123)
Bank charges	(60)	(61)
General expenses	1	-
	<u>(59)</u>	<u>(184)</u>