

D's Petland Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 November 2025

D's Petland Limited
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D's Petland Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 November 2025

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 that 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 in the UK and 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 for the company financial statements and then apply them consistently;
- make judgements 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 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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' 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.

Signed on behalf of the board

Stuart Denny
Director

13 February 2026

Dawn Austin
Director

13 February 2026

D's Petland Limited
BALANCE SHEET

as at 30 November 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	5,134	6,384
Current Assets			
Stocks	7	138,848	126,971
Debtors	8	7,302	11,607
Cash and cash equivalents		455,413	446,790
		601,563	585,368
Creditors: amounts falling due within one year	9	(78,106)	(111,220)
Net Current Assets		523,457	474,148
Total Assets less Current Liabilities		528,591	480,532
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		528,491	480,432
Equity attributable to owners of the company		528,591	480,532

We as Directors of D's Petland 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 section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial year and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 13 February 2026 and signed on its behalf by:

Stuart Denny
Director

Dawn Austin
Director

D's Petland Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS
as at 30 November 2025

	Called up share capital €	Retained earnings €	Total €
At 1 December 2023	100	428,624	428,724
Profit for the financial year	-	51,808	51,808
At 30 November 2024	100	480,432	480,532
Profit for the financial year	-	48,059	48,059
At 30 November 2025	100	528,491	528,591

D's Petland Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 November 2025

1. General Information

D's Petland Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 7 Temple Road, Blackrock, Co. Dublin which is also the principal place of business of the company. The principal activity of the company is the running of 2 pet shops, one in Blackrock, Co. Dublin and one in Camden Street, Dublin 2. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the year ended 30 November 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line.
Motor vehicles	- 12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax has not been provided for due to non-materiality.

D's Petland Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 November 2025

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	1,250	1,792
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 5).

	2025	2024
	Number	Number
Sales / Administration	5	5
	<u> </u>	<u> </u>

5. Tax on profit

	2025	2024
	€	€

(a) Analysis of charge in the financial year

Current tax:

Corporation tax at 12.50% (2024 - 12.50%) (Note 5 (b))	6,865	7,401
	<u> </u>	<u> </u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025	2024
	€	€
Profit taxable at 12.50%	54,924	59,209
	<u> </u>	<u> </u>
Profit before tax		
multiplied by the standard rate of corporation tax		
in the Republic of Ireland at 12.50% (2024 - 12.50%)	6,866	7,401
Effects of:		
Expenses not deductible for tax purposes	(1)	-
	<u> </u>	<u> </u>
Total tax charge for the financial year (Note 5 (a))	6,865	7,401
	<u> </u>	<u> </u>

D's Petland Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 November 2025

6. Tangible assets	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost or Valuation				
At 1 December 2024	10,635	10,457	11,342	32,434
At 30 November 2025	10,635	10,457	11,342	32,434
Depreciation				
At 1 December 2024	6,802	7,906	11,342	26,050
Charge for the financial year	825	425	-	1,250
At 30 November 2025	7,627	8,331	11,342	27,300
Net book value				
At 30 November 2025	3,008	2,126	-	5,134
At 30 November 2024	3,833	2,551	-	6,384
7. Stocks			2025 €	2024 €
Finished goods and goods for resale			138,848	126,971
The replacement cost of stock did not differ significantly from the figures shown.				
8. Debtors			2025 €	2024 €
Directors' current accounts			3,083	3,083
Taxation			536	4,812
Prepayments			3,683	3,712
			7,302	11,607
9. Creditors			2025 €	2024 €
Amounts falling due within one year				
Trade creditors			54,625	91,106
Taxation			18,848	15,900
Accruals			4,633	4,214
			78,106	111,220
10. Income Statement			2025 €	2024 €
At 1 December 2024			480,432	428,624
Profit for the financial year			48,059	51,808
At 30 November 2025			528,491	480,432
11. Capital commitments				
The company had no material capital commitments at the financial year-ended 30 November 2025.				

D's Petland Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 November 2025

12. Directors' remuneration	2025	2024
	€	€
Remuneration	<u>75,525</u>	<u>75,413</u>

13. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 13 February 2026.