

Registration number 633976

MARMAL INVESTMENTS LIMITED

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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FOR THE YEAR ENDED 31 DECEMBER 2025

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MARMAL INVESTMENTS LIMITED

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

DIRECTORS AND OTHER INFORMATION

Directors Malindi Demery
Marie Elena Demery

Secretary Malindi Demery

Company number 633976

Registered office 5 Proby Square
Blackrock
Co. Dublin

Accountants KSi Faulkner Orr Limited
Second Floor
One Stephens Street Upper
Dublin 8

Business address 5 Proby Square
Blackrock
Co. Dublin

MARMAL INVESTMENTS LIMITED

STATEMENT OF DIRECTORS RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

General responsibilities

The directors are responsible for preparing the Director's Report and 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 in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. 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 that financial year and otherwise comply with the Companies Act 2014.

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.
- * 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.
- * 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 and loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Report comply with the Companies Act 2014 and enable the financial statements to be prepared. 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 7 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to KSi Faulkner Orr Limited, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

On behalf of the board

Malindi Demery
Director

Marie Elena Demery
Director

Date: 30th March 2026

MARMAL INVESTMENTS LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 DECEMBER 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Financial assets	5		10		10
Current assets					
Debtors		200		200	
		200		200	
Creditors: amounts falling due within one year	6	(10)		(10)	
Net current assets			190		190
Total assets less current liabilities			200		200
Net assets			200		200
Capital and reserves					
Called up share capital	7		200		200
Equity shareholders' funds			200		200

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

The financial statements have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS 102 "The Financial reporting Standard applicable in the UK and Republic of Ireland", applying section 1A of that standard.

The abridged accounts were approved by the board on 30th March 2026 and signed on its behalf by

Malindi Demery
Director

Marie Elena Demery
Director

The notes on pages 5 to 7 form an integral part of these financial statements.

MARMAL INVESTMENTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Statement of accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

1.1. Basis of preparation

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

1.2. Cash flow statement

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement .

1.3. Group accounts

The company and its subsidiaries combined, meet the size exemption criteria for the group and the company is therefore exempt from the requirement to prepare consolidated financial statements by virtue of Section 297 of the Companies Act 2014. Consequently, these financial statements deal with the results of the company as a single entity.

1.4. Financial assets

Fixed asset investments are stated at cost less provision for permanent diminution in value. Investments are reviewed for diminution in value if events or changes in circumstances indicate that the carrying amount may not be recoverable. Diminution in value is calculated such that carrying value of the fixed asset investment is the lower of its cost or recoverable amount. Recoverable amount is the higher of its net realisable value and its value in use.

1.5. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

MARMAL INVESTMENTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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2. Employees

There were no employees during the year.

3. Directors' and secretary and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/12/25	31/12/24
Malindi Demery	50	50
Marie Elena Demery	50	50

4. Transactions with directors

There were no transactions with the directors during the period.

5. Financial assets

	Subsidiary undertakings shares €	Total €
Cost		
At 1 January 2025		
At 31 December 2025	10	10
Net book values		
At 31 December 2025	10	10
At 31 December 2024	10	10

MARMAL INVESTMENTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

..... continued

6. Creditors: amounts falling due within one year	2025	2024
	€	€

Creditors include the following:

Corporation tax	-	-
	<u> </u>	<u> </u>

7. Share capital	2025	2024
	€	€
Allotted, called up and fully paid share capital		
200 Ordinary shares of €1 each	200	200
	<u> </u>	<u> </u>

8. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 30th March 2026.