

Plum Design LIMITED

DIRECTOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

Plum Design LIMITED

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Plum Design LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Dariusz Trela
Katarzyna Sliwa

REGISTERED OFFICE

Unit 3
Desmond House
Main Street
Carrigaline
Cork
P43EY02
Ireland

COMPANY NUMBER

546240

ACCOUNTANTS

D&M Accountancy Services LTD

26 Park West Industrial Estate, Nangor Rd, Dublin 12

BANKERS

AIB Bank

Plum Design LIMITED

DIRECTORS' REPORT

The directors present their report and the financial statement for the year ended 31 December 2025

PRINCIPAL ACTIVITY AND REVIEW OF BUSINESS

The principal activity of the company is the provision of clothes resale.

The company made a LOSS in 2025

RESULTS AND DIVIDENDS

The loss is amounted to €250

The Directors do not recommended payment of a final dividend.

DIRECTORS' AND SECRETARY'S INTERESTS

The beneficial interest of the Directors and Secretary and their families in the ordinary share capital of the company as at 31st December 2025 were as follows:

| | Ordinary shares of €1 each | |
|-----------------|----------------------------|------|
| | 2024 | 2025 |
| Dariusz Trela | 0 | 0 |
| Katarzyna Sliwa | 100 | 100 |

There were no changes in shareholdings between 31st Dec 2025 and the date of signing the financial statement.

Plum Design LIMITED

DIRECTORS'S REPORT

DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland.

Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and the profit or loss of the company for the year .In preparing these the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting record which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that financial statement are prepared in accordance with *accounting standards generally accepted in Ireland and comply with Irish Statute* comprising the Companies Acts 2014.

The measures taken by the directors to ensure compliance with the requirements of Section 202,1990,regarding proper books of account 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 books of account of the company are maintained at Unit 3, Desmond House, Main Street, Carrigaline Cork

The Directors are responsible for safeguarding the assets of the Company and hence for taking Reasonable steps for the prevention and detection of fraud and other irregularities.

ACCOUNTANTS

The accountants ,D&M Accountancy Services LTD ,have indicated their willingness to continue in office in accordance with the provision of Section 160(2) of the Companies Act 2014

Section 10(1)COMPANIES ACT ,2014

The Balance Sheet discloses that the net assets of the company are less than half the issued share capital. Accordingly the Directors have decided to convene an Extraordinary General Meeting of the company immediately after the close of the Annual General Meeting to review its financial situation.

Taxation Status

So far as the directors are aware , the company is a close company within the meaning of the Corporation Tax Act,1976

On behalf of the Board

Dariusz Trela

Director 26/01/2026

Katarzyna Sliwa

Director 26/01/2026

Plum Design LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

GENERAL RESPONSIBILITIES

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland

Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and the profit or loss of the company for the year.

The Directors are responsible for keeping proper accounting record which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that financial statement are prepared in accordance with accounting standards generally accepted in Ireland and comply with Irish Statute comprising 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.

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out of pages 7 to 10:

- (a) 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 judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

- (b) The directors confirm that they have made available to D&M Accountancy Services, all the company's accounting records and provided all the information, books, or documents, necessary for the compilation of the financial statement
- (c) 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 Dec 2025

On behalf of the Board

Dariusz Trela

Director 26/01/2026

Katarzyna Sliwa

Director 26/01/2026

Plum Design LIMITED

ACCOUNTANT'S REPORT

ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF PLUM DESIGN LIMITED

We have compiled the financial statements on pages 7 to 10 of Plum Design limited for the year ended 31st December 2026

This report is made to the Company's Board of Directors , as a body ,in accordance with the terms of our engagement.

Our work has been undertaken so that we might compile the financial statement that we have been engaged to compile, report to the Company's Board of Directors ,that we have done so ,and state those matters that we have agreed to state to them in this report and for no other purpose .

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors , as a body ,for our work, or for this report.

Respective Responsibilities of Directors and Reporting Accountants

As a directors of the company you are responsible for ensuring that the company maintains proper books of account which comply with Section 202 of the companies Act 1990 and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Acts,1963 .You are responsible for deciding ,on an annual basis ,whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 32,Companies (Amendment)(No.2)Act,1999.

It is responsibility to compile the financial statements of Plum Design Limited from the accounting records, information and explanations supplied to us by the company .

Scope of Work

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountant's in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have compiled these financial statements from the accounting records, information and explanation supplied to us by the company.

D&M Accountancy Services LTD

Profit & Loss Account

For the year ended 31st December 2024

| | 2025 |
|---------------------------------|--------------|
| | € |
| Turnover | 0 |
| Cost of Sales | (0) |
| Gross Profit | 0 |
| Administrative Expenses | (250) |
| Operating Profit /(Loss) | (250) |

The company has no recognized gains or losses other than the results for the year. The results for the year have been calculated on the historical cost basis.

The company's turnover and expenses all relate to continuing operations.

Approved by the board.

Dariusz Trela

26/01/2026

Katarzyna Sliwa

26/01/2026

**Statement of Financial Position
As at 31 December 2025**

| | | |
|---|----|----------|
| Fixed Assets | € | - |
| Fixed assets: | | |
| Current Assets | € | - |
| Debtors: | € | 723.56 |
| Deposits and cash: | € | 1,132.06 |
| Bank account: | | |
| Total Current Assets: | € | 1,855.62 |
| Current Liabilities | € | - |
| Bank overdraft / current bank liability: | € | 1,855.62 |
| Net Current Assets: | € | 1,855.62 |
| Total Assets less Current Liabilities: | | |
| Long-Term Liabilities | € | - |
| Long-term liabilities: | € | 1,855.62 |
| Net Assets: | | |
| Capital and Reserves | | |
| Share capital: | € | 100.00 |
| Reserves: | € | 2,005.62 |
| Profit and loss account: | -€ | 250.00 |
| Total Capital and Reserves: | | 1855.62 |

I/We, as director(s) of **Plum Design 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- *(e) the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014.

On behalf of the board:

Signature:



Dariusz Trela

26/01/2026

Signature:



Katarzyna Sliwa

26/01/2026

NOTES TO FINANCIAL STATEMENTS

1. EMPLOYEES AND REMUNERATION

Number of employees:

| | |
|----------|---|
| Director | 0 |
| Staff | 0 |

| | |
|------------------|-----|
| Wages & Salaries | € 0 |
| PRSI costs | € 0 |

2. DEBTORS

| | |
|---------------|---|
| Trade Debtors | 0 |
|---------------|---|

3. CREDITORS

| | |
|----------------------|---|
| Short Term Creditors | 0 |
| Revenue Creditors | 0 |

4. TAXATION:

| | |
|-----------------|---|
| VAT | 0 |
| PAYE/PRSI | 0 |
| CORPORATION TAX | 0 |
| E LEVY | 0 |