

**DANI SHELLFISH IRELAND LIMITED**  
**UNIT 2, BLACKTHORN BUSINESS PARK**  
**COES ROAD**  
**DUNDALK**  
**COUNTY LOUTH**

**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2025**

**DANI SHELLFISH IRELAND LIMITED**

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**DANI SHELLFISH IRELAND LIMITED**

**DIRECTORS AND COMPANY INFORMATION**

**DIRECTORS**

Victor Perez De Castro  
Robert Ashley Jones

**SECRETARY**

Victor Perez De Castro

**COMPANY NUMBER**

699952

**DATE OF INCORPORATION**

09th July 2021

**REGISTERED OFFICE**

Unit 2, Blackthorn Business Park  
Coes Road  
Dundalk  
County Louth

**ACCOUNTANTS**

Anton Martin Limited  
T/A O'Connor Martin & Company  
Chartered Certified Accountants  
Blackthorn Business Park  
Coes Road  
Dundalk  
County Louth

**BUSINESS ADDRESS**

Unit 52, Office 4  
The Brewery Business Park  
Dundalk  
County Louth

**BANKERS**

Banco Santander S.A.  
Santander  
Spain

## **DANI SHELLFISH IRELAND LIMITED**

### **DIRECTORS' RESPONSIBILITIES STATEMENT**

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 the law the Directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice 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 to the financial year end and of the profit or loss of the company for the 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 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.

#### **Directors Declaration on Unaudited Financial Statements**

In relation to the financial statements as set out on pages 7 to 8 :

- 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.
- The Directors confirm that they have made available to Anton Martin Limited T/A O'Connor Martin & Co, the company's accounting records and provided all the information 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 May 2025.

#### **ON BEHALF OF THE BOARD**

**Victor Perez De Castro**

**Robert Ashley Jones**

**16th July 2025**

**DANI SHELLFISH IRELAND LIMITED****BALANCE SHEET AS AT 31ST MAY 2025**

	Notes	€	2025 €	€	2024 €
<b><u>CURRENT ASSETS</u></b>					
Debtors	7	12,209		12,721	
Cash at bank and in hand		174		421	
				<hr/>	
		12,383		13,142	
<b><u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u></b>					
	8	(1,418)		(2,662)	
				<hr/>	
<b><u>NET CURRENT ASSETS</u></b>			10,965		10,480
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>			10,965		10,480
				<hr/>	
<b><u>NET ASSETS</u></b>			<b>10,965</b>		<b>10,480</b>
			<hr/>		<hr/>
<b><u>CAPITAL AND RESERVES</u></b>					
Called up share capital			100		100
Profit and loss account			10,865		10,380
			<hr/>		<hr/>
<b><u>EQUITY SHAREHOLDERS' FUNDS</u></b>			<b>10,965</b>		<b>10,480</b>
			<hr/>		<hr/>

**We, as Directors of Dani Shellfish Ireland 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 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) 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 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; 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.

**ON BEHALF OF THE BOARD:**

**Victor Perez De Castro**  
Director

**Robert Ashley Jones**  
Director

Date: 16th July 2025

Date: 16th July 2025

## **DANI SHELLFISH IRELAND LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE PERIOD ENDED 31ST MAY 2025**

#### **1. General Information**

Dani Shellfish Ireland Limited is primarily engaged in the purchasing and selling of shellfish. The company trades from their registered office, which, along with their company registration number is given on page 2 of these financial statements.

The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland.

#### **1.1. Accounting Policies**

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

#### **1.2. Basis of Preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

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

#### **1.3. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

#### **1.4. Taxation**

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

##### **(i) Current Tax**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

#### **1.5. Trade and Other Debtors**

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the profit and loss.

#### **1.6. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

## DANI SHELLFISH IRELAND LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MAY 2025

..... continued

#### 1.7. Trade and Other Creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.8. Cash flow statement

The company has availed of the exemption for small companies to produce a cashflow statement, in accordance with FRS 102.

#### 1.9. Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### 2. Turnover

The total turnover of the company for the period has been derived from its principal activity wholly undertaken in Ireland.

#### 3. Operating Profit

Operating profit is stated after charging:  
Bank Charges

2025	2024
€	€
514	65

#### 4. Tax on Profit on Ordinary Activities

##### Tax Expenses in Profit and Loss

Current Tax

2025	2024
€	€
68	1,062

##### Reconciliation of Tax Charge

The tax assessed for the period is the same as the standard rate of corporation tax in Ireland for the year ended 31st May 2025 of 12.5%.

##### Profit On Ordinary Activities Before Tax

Profit on ordinary activities multiplied by standard rate of corporation tax in Republic of Ireland of 12.50%.

2025	2024
€	€
553	8,494
68	1,062
68	1,062

**DANI SHELLFISH IRELAND LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31ST MAY 2025**

..... continued

**5. Employees**

There were no employees during the period.

**6. Directors' Remuneration and Transactions**

There were no Directors remuneration or transactions during the period.

**7. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Amounts falling due within one year:		
Sundry Debtors	12,209	12,721
	<u>12,209</u>	<u>12,721</u>

**8. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Trade Creditors	618	231
Corporation Tax	-	961
Accruals	800	1,470
	<u>1,418</u>	<u>2,662</u>

**9. Related Party Transactions**

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group companies.

**10. Post Balance Sheet Events**

There have been no significant events affecting the company since the period end.

**11. Controlling Interest**

The ultimate controlling party is Conservas Dani S.A.U.

**DANI SHELLFISH IRELAND LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31ST MAY 2025**

..... continued

**12. Approval of Financial Statements**

The financial statements were approved by the Board on 16th July 2025.

**Victor Perez De Castro**  
**Director**

**Robert Ashley Jones**  
**Director**