

Company Registration Number: 765390

Kill Stores Limited

Abridged Financial Statements

For The Financial Period Ended 31st August 2025

Kill Stores Limited
Financial Period Ended 31st August 2025

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Kill Stores Limited
Financial Period Ended 31st August 2025
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 period. 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 at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are 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 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 and enable the financial statements to be audited. 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.

On behalf of the board

Maurice Smyth
Director

John Furey
Director

Date: 22nd January 2026

**Independent Auditor's Special Report To The Directors Of Kill Stores Limited
Pursuant To Section 356 Of The Companies Act 2014 (Continued)
Financial Period Ended 31st August 2025**

On 22nd January 2026 we reported as auditors of Kill Stores Limited to the directors of the company on the abridged financial statements for the period ended 31st August 2025 on pages 6 to 8, and our report was as follows:

We have examined:

- (i) the abridged financial statements for the period ended 31st August 2025 on pages 6 to 8, which the directors of Kill Stores Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is the directors' responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to Sections 352 and 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 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 directors as a body, for our work, for this report, or for the opinion we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion, the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company, abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Sections 352 and 353 of that Act (exemptions available for small companies).

On 22nd January 2026 we reported, as auditor of Kill Stores Limited to the members on the company's financial statements for the period ended 31st August 2025 and our report was as follows:

**Independent Auditor's Special Report To The Directors Of Kill Stores Limited
Pursuant To Section 356 Of The Companies Act 2014 (Continued)
Financial Period Ended 31st August 2025**

"Independent auditor's report to the members of Kill Stores Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Kill Stores Limited for the financial period ended 31st August 2025 which comprise the profit and loss account, the statement of comprehensive income, the balance sheet, statement of changes in equity and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of the Standard.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st August 2025 and of its profit for the financial period then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of the Standard; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 5 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Independent Auditor's Special Report To The Directors Of Kill Stores Limited
Pursuant To Section 356 Of The Companies Act 2014 (Continued)
Financial Period Ended 31st August 2025**

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records;
- the information given in the Director's Report is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with the Companies Act 2014

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Independent Auditor's Special Report To The Directors Of Kill Stores Limited
Pursuant To Section 356 Of The Companies Act 2014 (Continued)
Financial Period Ended 31st August 2025**

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [Description_of_auditors_responsibilities_for_audit.pdf](#) (iaasa.ie). This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 members, as a body, for our audit work, for this report, or for the opinions we have formed.

Donal Cronin
For and on behalf of
Cronin Financial Limited
Chartered Accountants and Statutory Audit Firm
1 Terenure Place
Terenure
Dublin 6W

Date: 22nd January 2026

Kill Stores Limited
Financial Period Ended 31st August 2025
Balance sheet
As at 31 August 2025

| | Note | 31/08/25 | |
|--|------|----------|---|
| | | € | € |
| Current assets | | | |
| Debtors | 2 | 1 | |
| | | 1 | |
| Net current assets | | | 1 |
| Total assets less current liabilities | | | 1 |
| Net assets | | | 1 |
| Capital and reserves | | | |
| Called up share capital presented as equity | | | 1 |
| Shareholders funds | | | 1 |

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

We, as directors of Kill Stores Limited state that the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 22nd January 2026 and signed on behalf of the board by:

Maurice Smyth
 Director

John Furey
 Director

Kill Stores Limited

Notes To The Abridged Financial Statements Financial Period Ended 31st August 2025

1. Accounting policies

Kill Stores Limited is a dormant company that has never traded. The company is a private company limited by shares, registered in Ireland. The address of the registered office is Barnhall Shopping Centre, Celbridge Road, Leixlip, Co. Kildare and its company registration number is 765390.

The significant accounting policies adopted by the Company and applied consistently are as follows:

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, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102, and the Companies Act 2014.

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

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial period and therefore no profit and loss account is presented within these financial statements. There have been no movements in equity during the current financial period.

Related party transactions

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

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. Debtors

| | 31/08/25 |
|------------------------------------|-------------------|
| | € |
| Amounts owed by group undertakings | 1 |
| | <u> </u> |

3. Capital commitments

Kill Stores Limited has entered into an agreement to purchase the EuroSpar supermarket in Kill Village, Co. Kildare for €3,6250,000. Finance for the purchase has been sanctioned to the group parent Furey Smyth Holdings Limited. It is expected that the purchase will be completed in the first quarter of 2026, when the company will commence to trade.

4. Contingent assets and liabilities

There were no contingent liabilities at the period end (2024 -nil).

5. Provisions available for small entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit returns to the Revenue Commissioner and assist with the preparation of the financial statements.

Kill Stores Limited

Notes To The Abridged Financial Statements (Continued)
Financial Period Ended 31st August 2025

6. Approval of financial statements

The board of directors approved these abridged financial statements on 22nd January 2026.