

D&M Grocery LIMITED

DIRECTOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

D&M Grocery LIMITED

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D&M Grocery LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Dariusz Sokolowski

Monika Sokolowska

Radoslaw Sokolowski

SECRETARY

Dariusz Sokolowski

REGISTERED OFFICE

UNIT 1 BRECAN PLACE
CHAPEL STREET
BALBRIGGAN
CO. DUBLIN
K32KN99

COMPANY NUMBER

516793

ACCOUNTANTS

D&M Accountancy Services LTD

Unit 26 Park West Enterprise Centre
Nangor Rd
Dublin 12

BANKERS

AIB Bank

D&M Grocery 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 sales of meat and grocery products.

The company made a profit in 2025

RESULTS AND DIVIDENDS

The Profit before taxation is amounted to €8,943. After provision for taxation the amount transferable to reserves was €8,366

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 Sokolowski	35	35
Monika Sokolowska	35	35
Radoslaw Sokolowski	30	30

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

D&M Grocery 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 OFFICE UNIT 1 BRECAN PLACE CHAPEL STREET BALBRIGGAN CO. DUBLIN K32KN99

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 Sokolowski

Monika Sokolowska

Radoslaw Sokolowski

Director 04/03/2026

Director 04/03/2026

Director 04/03/2026

Dariusz Sokolowski
04.03.26

Monika Sokolowska
04.03.26

Radoslaw Sokolowski
04.03.26₅

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 11:

- (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 Sokolowski

Director 04/03/2026

Dariusz Sokolowski
04.03.26

Monika Sokolowska

Director 04/03/2026

Monika
Sokolowska
04.03.26

Radoslaw Sokolowski

Director 04/03/2026

Radoslaw Sokolowski
04.03.26

ACCOUNTANT'S REPORT

ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF GRINYOVLIMITED

We have compiled the financial statements on pages 7 to 11 of D&M Grocery Limited for the year ended 31st December 2025

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 D&M Grocery 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 2025

	2025
	€
Turnover	692,518
Cost of Sales	(484,024)
Gross Profit	208,494
Administrative Expenses	(203,874)
Net Profit	8,943
Depreciation	(4,325)

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 Sokolowski

Director 04/03/2026

Dariusz Sokolowski
04.03.26

Monika Sokolowska

Director 04/03/2026

Monika
Sokolowska
04.03.26

Radoslaw Sokolowski

Director 04/03/2026

Radoslaw Sokolowski
04.03.26

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

Assets

Fixed assets €1,648.99
Current assets €111,523.02
Total assets €113,172.01

Liabilities

Current liabilities €11,127.97
Non-current (future) liabilities €0.00
Total liabilities €11,127.97

Net assets €102,044.04

Equity

Capital €73,490.02
Retained earnings and profit €28,554.02

Total equity €102,044.04

I/We, as director(s) of **D&M Grocery 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:

Dariusz Sokolowski

Director 04/03/2026

Dariusz Sokolowski
04.03.26

Anna Gacek

Tax Advisor

Identification Number

74677F

Monika Sokolowska

Director 04/03/2026

Monika
Sokolowska
04.03.26

Radoslaw Sokolowski

Director 04/03/2026

Radoslaw Sokolowski
04.03.26

NOTES TO FINANCIAL STATEMENTS

1. EMPLOYEES AND RENUMERATION

Number of employees:

Director	3
Staff	5

Wages & Salaries	€109,369
PRSI costs	€21,459

2. TANGIBLE FIXED ASSETTS

Depreciation D&M Grocery 2025							
No	Type	Date	value	Ex.Ref.	Details	Amount	NBV
			-		12 months	-	-
Vehicle 8050 0051		Depr 2018	3,500.63		12 months	3,500.63	-
Plant & Machinery 2020 - 6,596 8020 0021		Depr 2020	2,473.50		12 months	824.50	1,649.00
						4,325.13	1,649.00

3. STOCK

€

37,500

4. DEBTORS

Trade Debtors

16,443

5. CREDITORS

Short Term Creditors
Revenue Creditors

17,591
1,309

6. TAXATION:

VAT
PAYE/PRSI
CORPORATION TAX
E LEVY
SUGAR SWEETENED TAX

(3,173)
3,716
577
189
NIL