Registered number: 111952

MARKETALL TRADING LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF MARKETALL TRADING LIMITED FOR THE YEAR ENDED 30 SEPTEMBER 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Marketall Trading Limited for the year ended 30 September 2025 which comprise the Statement of comprehensive income, the Statement of financial position, the Statement of changes in equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of directors of Marketall Trading Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Marketall Trading Limited 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 the Board of directors of Marketall Trading Limited, as a body, 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 Marketall Trading Limited and its Board of directors, as a body, for our work or for this report.

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

You have acknowledged on the Statement of financial position as at 30 September 2025 your duty to ensure that Marketall Trading Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Marketall Trading Limited. You consider that Marketall Trading Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Marketall Trading Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

RBK Business Advisers

Chartered Accountants and Registered Auditors

RBK House
Irishtown
Athlone
Co. Westmeath
12 December 2025

ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025

	Note		2025 €		2024 €
Fixed assets					
Tangible fixed assets			**15,012**		*5,996*
Financial assets			**135,000**		*105,000*
			150,012		*110,996*
Current assets					
Stocks	7	**71,667**		*93,463*	
Debtors: amounts falling due within one year	8	**240,447**		*209,989*	
Cash at bank and in hand	9	**276,589**		*239,350*	
		588,703		*542,802*	
Creditors: amounts falling due within one year	10	**(52,904)**		*(51,709)*	
Net current assets			**535,799**		*491,093*
Total assets less current liabilities			**685,811**		*602,089*
Net assets			**685,811**		*602,089*
Capital and reserves					
Called up share capital presented as equity			**3**		*3*
Profit and loss account			**685,808**		*602,086*
Shareholders' funds			**685,811**		*602,089*

ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 30 SEPTEMBER 2025

We, as directors of Marketall Trading Limited, state that:
(a) these financial statements have been prepared in accordance with the small companies regime.
(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
(e) 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 state 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.
(f) the Company has relied on the specific exemptions 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

....	....
Joseph Murphy	**Katharine Murphy**
Director	Director

Date: 12 December 2025

The notes on pages 8 to 15 form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 October 2024	3	602,086	602,089
Comprehensive income for the year			
Profit for the year	-	83,722	83,722
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	83,722	83,722
Total transactions with owners	-	-	-
At 30 September 2025	3	685,808	685,811

The notes on pages 8 to 15 form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 October 2023	3	535,924	535,927
Comprehensive income for the year			
Profit for the year	-	66,162	66,162
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	66,162	66,162
Total transactions with owners	-	-	-
At 30 September 2024	3	602,086	602,089

The notes on pages 8 to 15 form part of these financial statements.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. General information

The financial statements of Marketall Trading Limited for the period ended 30th September 2025 were authorised for issue in accordance with a resolution of the directors. Marketall Trading Limited is a limited company incorporated and domiciled in Ireland. The registered office is located at 131A Dublin Industrial Estate, Glasnevin, Dublin.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2. Accounting policies (continued)

2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Land & Buildings	- 5% Straight Line
Plant and Machinery	- 10-33% Straight Line
Motor Vehicles	- 20-33% Straight Line
Fixtures, Fittings & Equipment	- 20-33%Straight Line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.4 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a weighted average basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2. Accounting policies (continued)

2.7 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each reporting date. Gains and losses on remeasurement are recognised in the Statement of comprehensive income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

2.8 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Investments in non-derivative instruments that are equity to the issuer are measured:

- at fair value with changes recognised in the Statement of comprehensive income if the shares are publicly traded or their fair value can otherwise be measured reliably;
- at cost less impairment for all other investments.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2. Accounting policies (continued)

2.9 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.10 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of comprehensive income within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

2.11 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025 **No.**	*2024* *No.*
Employees & Directors	**6**	*6*

4. Directors' remuneration

	2025 €	*2024 €*
Directors' emoluments	**53,018**	*63,167*
Directors pension costs - defined contrib'n sch.	**49,562**	*47,202*
	102,580	*110,369*

During the year retirement benefits were accruing to no directors *(2024 - NIL)* in respect of defined contribution pension schemes.

5. Tangible fixed assets

	Freehold property €	Plant and machinery €	Motor vehicles €	Fixtures and fittings €	Total €
Cost or valuation					
At 1 October 2024	2,539	10,618	52,656	24,472	90,285
Additions	-	-	20,016	-	20,016
Disposals	-	-	(13,797)	(2,795)	(16,592)
At 30 September 2025	2,539	10,618	58,875	21,677	93,709
Depreciation					
At 1 October 2024	2,539	10,618	46,661	24,472	84,290
Charge for the year on owned assets	-	-	11,000	-	11,000
Disposals	-	-	(13,797)	(2,795)	(16,592)
At 30 September 2025	2,539	10,618	43,864	21,677	78,698
Net book value					
At 30 September 2025	-	-	15,011	-	15,011
At 30 September 2024	*-*	*-*	*5,996*	*-*	*5,996*

6. Financial assets

	Other fixed asset investments €
Cost or valuation	
At 1 October 2024	105,000
Additions	30,000
At 30 September 2025	135,000

7. Stocks

	2025 €	*2024* *€*
Raw materials and consumables	71,667	*93,463*
	71,667	*93,463*

8. Debtors

	2025 €	2024 €
Trade debtors	222,355	193,777
Other debtors	1,007	2,072
Prepayments and accrued income	17,085	14,140
	240,447	209,989

9. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	276,588	239,348
	276,588	239,348

10. Creditors: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	14,425	34,574
Corporation tax	2,374	-
Taxation and social insurance	27,390	8,685
Accruals	8,715	8,450
	52,904	51,709

11. Post balance sheet events

There have been no significant events affecting the Company since the year end.

12. Controlling party

The company is a wholly owned subsidiary of JKM Holdings Limited, which holds 100% of its issued share capital. Joe Murphy and Kate Murphy hold 100% of share capital in JKM Holdings Limited. The registered address of JKM Holdings is 131A Dublin Industrial Estate, Glasnevin, Dublin 11.

13. Approval of financial statements

The board of directors approved these financial statements for issue on 12 December 2025