

Company registration number: 774912

DMAC Living Solutions Limited
Unaudited abridged financial statements
for the financial period ended 31 December 2025

DMAC Living Solutions Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.

DMAC Living Solutions Limited

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DMAC Living Solutions Limited

Directors and other information

Directors	Pauline McNabola Joseph O'Reilly Aidan Doyle
Secretary	Pauline McNabola
Company number	774912
Registered office	Taash Drumsna Co. Leitrim
Business address	Taash Drumsna Co. Leitrim N41F4E7
Accountants	ifac Unit 13, Gulf Oil House Northwest Business Park Collooney Co.Sligo
Bankers	AIB Main Street Carrick on Shannon

DMAC Living Solutions Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. 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. 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 statutory financial statements:

- The directors approve these statutory 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 judgements 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 Ifac, 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 December 2025.

On behalf of the board:

Pauline McNabola
Director

Aidan Doyle
Director

Date: 4th March 2026

DMAC Living Solutions Limited

Accountants' Report to the board of directors on the Unaudited abridged financial statements of DMAC Living Solutions Limited

In accordance with the engagement letter dated 8 January 2025, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the balance sheet and related notes from the accounting records and information and explanations you have given to us.

Respective Responsibilities of Directors and Accountants

As described on page 1 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of DMAC Living Solutions Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of Work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

ifac

Unit 13, Gulf Oil House
Northwest Business Park
Collooney
Co.Sligo
4 March 2026

DMAC Living Solutions Limited

Balance sheet **As at 31 December 2025**

	31/12/25
	€
Current assets	112,120
Creditors: amounts falling due within one year	(131,512)
Net current liabilities	(19,392)
Total assets less current liabilities	(19,392)
Net liabilities	(19,392)
Capital and reserves	(19,392)

We, as directors of DMAC Living Solutions 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 of the Companies Act 2014 are satisfied;
- (c)the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company;and
- (e)the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 4 March 2026 and signed on behalf of the board by:

Pauline McNabola
Director

Aidan Doyle
Director

DMAC Living Solutions Limited

Notes to the abridged financial statements **Financial period ended 31 December 2025**

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Taash, Drumsna, Co. Leitrim.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Turnover

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

Financial instruments

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

DMAC Living Solutions Limited

Notes to the abridged financial statements (continued) Financial period ended 31 December 2025

4. Appropriations of profit and loss account

	31/12/25
	€
At the start of the financial period	-
Loss for the financial period	(19,392)
At the end of the financial period	<u>(19,392)</u>

5. Directors transactions

During the financial period the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	31/12/25
	€
At the start of the financial period	-
Advances made during the financial period	13,428
Amounts repaid during the financial period	(11,619)
At the end of the financial period	<u>1,809</u>

Disclosure for each director or other person is as follows:

Pauline McNabola

	31/12/25
	€
At the start of the financial period	-
Advances made during the financial period	13,428
Amounts repaid during the financial period	(11,619)
At the end of the financial period	<u>1,809</u>