

Company registration number: 216768

Planographic Limited

Unaudited abridged financial statements

for the financial year ended 30 April 2025

Planographic Limited

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Balance sheet	3
Notes to the financial statements	4 - 5

Planographic Limited

Directors and other information

Directors	Ann Kirwan Patrick Kirwan
Secretary	Patrick Kirwan
Company number	216768
Registered office	35 Finglas Business Park Tolka Valley Road Park Dublin 11 D11 YF40
Business address	35 Finglas Business Park Tolka Valley Road Dublin 11 D11 YF40
Accountants	McCloskey & Co Workhub 51 Bracken Road Sandyford Business Park Dublin 18 D18 CV48

Planographic 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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Planographic Limited

**Balance sheet
As at 30 April 2025**

	2025		2024	
	€	€	€	€
Current assets	149,388		151,356	
Prepayments and accrued income	2,500		2,500	
	<u>151,888</u>		<u>153,856</u>	
Creditors: amounts falling due within one year		(22,702)		(11,091)
		<u>129,186</u>		<u>142,765</u>
Net current assets		<u>129,186</u>		<u>142,765</u>
Total assets less current liabilities		129,186		142,765
Accruals and deferred income		(10,896)		(9,076)
		<u>118,290</u>		<u>133,689</u>
Net assets		<u><u>118,290</u></u>		<u><u>133,689</u></u>
Capital and reserves		<u><u>118,290</u></u>		<u><u>133,689</u></u>

We, as directors of Planographic 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 year and of its profit or loss for such a financial 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; 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 13 February 2026 and signed on behalf of the board by:

Ann Kirwan
Director

Patrick Kirwan
Director

Planographic Limited

Notes to the abridged financial statements Financial year ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 35 Finglas Business Park, Tolka Valley Road Park, Dublin 11, D11 YF40.

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

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 12.5%
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Planographic Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	133,562	403,176
Loss for the financial year	(15,399)	(269,614)
At the end of the financial year	<u>118,163</u>	<u>133,562</u>