

Deli Land Limited T/A Subway

Registration Number 586006

Financial Statements

For the year ended 31 December 2025

Deli Land Limited T/A Subway

Company Information

Director	Jin Dai
Secretary	Na Yu
Company Number	586006
Registered Office	Unit 6 Cherrywood Business Park, Block C, Loughlingstown, Co Dublin
Business Address	SUBWAY, Unit 6 Cherrywood Business Park, Block C, Loughlingstown, Co Dublin
Bank Account	Bank of Ireland Kill O The Grange, Co Dublin

Deli Land Limited T/A Subway

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**Directors' Report on the Unaudited Financial Statements of
Deli Land Limited T/A Subway
For the year ended 31 December 2025**

We consider that the company is exempt from an audit for the year ended 31 December 2025. We have acknowledged, on the balance sheet, our responsibilities for ensuring that the company keeps accounting records which comply with Section 352 of the Companies Act 2014, and for preparing financial statements which give a true and fair view of the state of affairs of the company and of its profits and loss for the financial period. We have prepared the financial statements on pages 2 - 6 from the accounting records.

Statement of Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 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.

On behalf of the Board

Jin Dai
Director

Na Yu
Secretary

Date: 20th January 2026

Deli Land Limited T/A Subway

**Profit and Loss Account
for the year ended 31 December 2025**

	2025	2024
Notes	€	€
Turnover	389,911	337,835
Cost of sales	(119,685)	(98,190)
Gross profit	<u>270,226</u>	<u>239,645</u>
Other Income	4,964	4,964
Administrative expenses	(254,264)	(220,581)
Operating (loss)/profit	<u>20,926</u>	<u>24,028</u>
Bank interest and similar charges	(268)	(2,633)
Profit/ (Loss) on ordinary activities before taxation	<u>20,658</u>	<u>21,395</u>
Tax on profit/ (loss) on ordinary activities	-	-
Retained Profit/ (Loss) for the year	<u><u>20,658</u></u>	<u><u>21,395</u></u>

There are no recognised gains or losses other than the profit or loss for the above financial period.

The financial statements were approved by the board on 20th January 2026 and signed on its behalf by

Jin Dai
Director

Na Yu
Secretary

Deli Land Limited T/A Subway

**Abridged Balance Sheet
as at 31 December 2025**

	Notes	2025 €	2024 €
Tangible Assets			
Fixtures & Fitting & Equipment	2	21,444	12,707
Intangible Assets			
Goodwill		81,000	81,000
Current Assets			
Stock	3	2,000	2,194
Debtors		100	100
Bank & Cash		<u>75,566</u>	<u>50,041</u>
		77,666	52,335
Creditors: amounts falling due within one year	4	<u>(29,614)</u>	<u>(16,204)</u>
Net Current Assets/(Liabilities)		<u>48,052</u>	<u>36,131</u>
Creditors: amounts falling due after one year	5	<u>(68,000)</u>	<u>(68,000)</u>
Total Net Assets/ (Liabilities)		<u>82,496</u>	<u>61,838</u>
Capital and Reserves			
Called up share capital	6	100	100
Profit for the year		<u>82,396</u>	<u>61,738</u>
Equity Shareholders' Funds		<u>82,496</u>	<u>61,838</u>

The directors have relied on specified exemptions contained in Section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and the financial statements have been properly prepared in accordance with Section 353.

The financial statements were approved by the Board on 20th January 2026 and signed on its behalf by Jin Dai and Na Yu.

For the period in question, the company is availing itself of the exemption from an audit provided for by Chapter 15 of Part 6 of the Companies Act 2014.

The company is availing itself of the exemption on the grounds that Section 358 is complied with.

No Notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company.

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The directors acknowledge that they have responsibility for:

- a) Ensuring the company keeps adequate accounting records which comply with the requirements of the Companies Act 2014; and
- b) Preparing accounts which give a true and fair view of the state of affairs 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 .

The financial statements were approved by the Board on 20th January 2026 and signed on its behalf by Jin Dai and Na Yu.

Jin Dai
Director

Na Yu
Secretary

Deli Land Limited T/A Subway

Notes to the Financial Statements for the year ended 31 December 2025

1. Statement of accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1. Basis of preparation

The financial statements are prepared in accordance with accounting standards generally accepted in Ireland and the Company Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

2. Tangible assets

	Fixtures, Fittings & Equipments	Total
	€	€
Cost		
At 01 January 2025	30,904	30,904
Additions	14,400	14,400
At 31 December 2025	45,304	45,304
Depreciation		
At 01 January 2025	18,197	18,197
Charge for the year	5,663	5,663
At 31 December 2025	23,860	23,860
Net book values		
At 31 December 2025	21,444	21,444
At 31 December 2024	12,707	12,707

3. Stocks

	2025	2024
	€	€
Stocks and Work in progress	2,000	2,194

4. Creditors: amounts falling due within one year

	2025	2024
	€	€
Creditors and accruals	29,614	16,204
	29,614	16,204

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5. Creditors: amounts falling due after one year	2025 €	2024 €
Director Loan Account	68,000	68,000
	68,000	68,000
6. Share Capital	2025 €	2024 €
Authorised equity		
100,000 Ordinary shares of €1.00 per share	100,000	100,000
	100,000	100,000
Allotted, called up and fully paid		
100 Ordinary shares of €1.00 per share	100	100
	100	100

7. Approval of financial statements

The financial statements were approved by the Board on 20th January 2026 and signed on its behalf by

Dai Jin
Director

Na Yu
Secretary