

**D.B. Graphics Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

**D.B. Graphics Limited**  
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**D.B. Graphics Limited**  
**DIRECTORS AND OTHER INFORMATION**

**Directors** Annie Theresa Byrne  
Liam Quinn

**Company Secretary** Liam Quinn

**Company Number** 156496

**Registered Office** Loughlass  
Ballylinan  
Athy  
Co Kildare

**Accountants** HDS  
2nd Floor  
RiverPoint  
Lower Mallow Street  
Limerick

# **D.B. Graphics Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 March 2025

The directors made the following statement in respect of the unaudited financial statements:

### **"General responsibilities**

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 year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 financial statements which comprise the Balance Sheet and the related notes:

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 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 HDS, all the company's accounting records and provided all the information, books and documents 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 financial year ended 31 March 2025."

### **Signed on behalf of the board**

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**Liam Quinn**  
Director

**24 November 2025**

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**Annie Theresa Byrne**  
Director

**24 November 2025**

**D.B. Graphics Limited**  
**BALANCE SHEET**

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	7,597	7,597
		<hr/>	<hr/>
<b>Creditors: amounts falling due within one year</b>	6	(26,742)	(26,742)
		<hr/>	<hr/>
<b>Net Current Liabilities</b>		(26,742)	(26,742)
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		(19,145)	(19,145)
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		15	15
Retained earnings	7	(19,160)	(19,160)
		<hr/>	<hr/>
<b>Equity attributable to owners of the company</b>		(19,145)	(19,145)
		<hr/> <hr/>	<hr/> <hr/>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of D.B. Graphics 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 the 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 section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

**Approved by the board on 24 November 2025 and signed on its behalf by:**

\_\_\_\_\_  
**Liam Quinn**  
**Director**

\_\_\_\_\_  
**Annie Theresa Byrne**  
**Director**

# D.B. Graphics Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

D.B. Graphics Limited is a company limited by shares incorporated in the Republic of Ireland.(Registration number 156496). The company's registered office is Loughlass, Ballylinan, Athy, Co. Kildare. The company ceased trading in March 2015, the Directors are presently considering the future of the company.

### 2. Summary of Significant 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.

#### Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 12.5% Reducing Balance
Computer equipment	- 20% Reducing Balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

#### Ordinary share capital

The ordinary share capital of the company is presented as equity.

**D.B. Graphics Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**3. Going concern**

The financial statements have been prepared on the going concern basis which assumes that the company will continue in operational existence for the foreseeable future. The validity of this depends upon the financial support of the directors, shareholders, company's creditors and the Revenue Commissioners. The financial statements do not include any adjustment that would result from a failure to obtain support from the aforementioned.

**4. Employees**

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

**5. Tangible assets**

	<b>Plant and machinery</b>	<b>Computer equipment</b>	<b>Total</b>
	€	€	€
<b>Cost or Valuation</b>			
At 1 April 2024	53,985	4,005	57,990
	<hr/>	<hr/>	<hr/>
At 31 March 2025	53,985	4,005	57,990
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2024	46,586	3,807	50,393
	<hr/>	<hr/>	<hr/>
At 31 March 2025	46,586	3,807	50,393
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 March 2025	<b>7,399</b>	<b>198</b>	<b>7,597</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	7,399	198	7,597
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**6. Creditors**  
**Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Amounts owed to credit institutions	<b>5</b>	5
Trade creditors	<b>10,359</b>	10,359
Directors' current accounts (Note 9)	<b>3,007</b>	3,007
Accruals	<b>13,371</b>	13,371
	<hr/>	<hr/>
	<b>26,742</b>	26,742
	<hr/> <hr/>	<hr/> <hr/>

**7. Profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At 1 April 2024	<b>(19,160)</b>	(19,160)
	<hr/>	<hr/>
At 31 March 2025	<b>(19,160)</b>	(19,160)
	<hr/> <hr/>	<hr/> <hr/>

**8. Capital commitments**

The company had no material capital commitments at the financial year end.

**D.B. Graphics Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**9. Directors' transactions**

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	€	€
Annie Theresa Byrne	<b>3,007</b>	3,007

There were no contracts or arrangements of any significance in relation to the business of the company in which the directors had any interest as defined in the Companies Act 2014 at any time during the year ended 31 March 2025.

**10. Related party transactions**

No transactions with related parties were undertaken such as are required to be disclosed under FRS102.

**11. Post-Balance Sheet Events**

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

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 24 November 2025.