

CRO Number 744136

**PRINTS ON DEMAND LIMITED
BAUNREAGH HOUSE
BAUNREAGH
OLD LEIGHLIN
CARLOW**

**ABRIDGED FINANCIAL STATEMENTS
FINANCIAL PERIOD ENDED
30 DECEMBER 2025**

PRINTS ON DEMAND LIMITED

**ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 30 DECEMBER 2025**

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PRINTS ON DEMAND LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE FINANCIAL PERIOD ENDED 30 DECEMBER 2025

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Financial Reporting Council and published by the Irish Accountancy Institutes.

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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that standard, which is issued by the Financial Reporting Council and promulgated by the Institutes of Accountancy in Ireland. 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:

- (a) Select suitable accounting policies and then apply them consistently,
- (b) Make judgements and estimates that are reasonable and prudent,
- (c) 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
- (d) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

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 and enable the financial statements to be audited.

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.

Approved by the board of directors on 6th February 2026 and signed on behalf of the board by:

Fiachra Holland

Director

Maggie Walsh

Director

PRINTS ON DEMAND LIMITED

Independent Auditors Special Report To the Directors of Prints on Demand Limited Pursuant to Section 356 of the Companies Act 2014

On 6th February 2026 we reported, as auditors of Prints On Demand Limited, to the members of the company on the abridged financial statements for the financial period ended 30 December 2025 and our report was as follows:-

We have examined:-

- (1) The abridged financial statements for the financial period ended 30 December 2025 which the directors of Prints On Demand Limited propose to annex to the annual return of the company and
- (2) The financial statements to be laid before the Annual General Meeting which form the basis for those abridged financial statements.

Respective Responsibilities of Directors and Auditors

It is the directors' responsibility to prepare the abridged financial statements, which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under Section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to Section 352 and 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body in accordance with Section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters that we are required to state to them under Section 356 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report or for the opinions we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements that the directors are entitled to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the annual return of the company abridged financial statements and those abridged financial statements have been properly prepared pursuant to Sections 352 and 353 of that Act.

PRINTS ON DEMAND LIMITED

Independent Auditors Special Report To the Directors of Prints On Demand Limited Pursuant to Section 356 of the Companies Act 2014

On 6th February 2026 we reported, as auditors of Prints On Demand Limited, to the directors on the company's financial statements for the period ended 30 December 2025 to be laid before its Annual General Meeting and our report was as follows:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PRINTS ON DEMAND LIMITED FINANCIAL YEAR ENDED 30 DECEMBER 2025

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Prints On Demand Limited for the financial period ended 30 December 2025 which comprise of the balance sheet and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that Standard.

In our opinion the financial statements:

give a true and fair view of the assets, liabilities and financial position of the company as at 30 December 2025,

have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that Standard and

have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA). We have fulfilled our other ethical responsibilities in accordance with these requirements including FRC Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in Note 5 to the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

PRINTS ON DEMAND LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PRINTS ON DEMAND LIMITED FINANCIAL YEAR ENDED 30 DECEMBER 2025

Emphasis of Matter - Non-going Concern Basis of Preparation

We draw attention to the disclosure made in note 2 to the financial statements which explains that the financial statements are not prepared on the going concern basis for the reason set out in that note, Our opinion is not modified in respect of this matter.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

in our opinion, the information given in the directors' report is consistent with the financial statements, and

in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014

We have obtained all the information and explanations which we consider necessary for the purpose of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

PRINTS ON DEMAND LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PRINTS ON DEMAND LIMITED FINANCIAL YEAR ENDED 30 DECEMBER 2025

Respective responsibilities

Responsibilities of the directors for the financial statements

As explained more fully in the directors' responsibilities statement set on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

John O'Donoghue
For and on behalf of:
O' Donoghue & Co.
Certified Public Accountants and Statutory Audit Firm
Banteer West,
Banteer,
Co. Cork.

Date : 06 February 2026

PRINTS ON DEMAND LIMITED

**BALANCE SHEET
AS AT 30 DECEMBER 2025**

	Note	2025 Euro	2024 Euro
Current Assets			
Cash at bank and in hand		100	100
		<hr/>	<hr/>
		100	100
		<hr/>	<hr/>
Net current assets		100	100
		<hr/>	<hr/>
NET ASSETS		100	100
		<hr/>	<hr/>
Capital and Reserves			
Called up share capital	3	100	100
		<hr/>	<hr/>
SHAREHOLDERS' EQUITY		100	100
		<hr/>	<hr/>

These financial statements have been prepared in accordance with the Small Companies Regime.

In preparing these abridged financial statements, the directors have relied on the exemption contained in Section 352 of the Companies Act 2014 on the grounds that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

Approved by the board of directors on 6th February 2026 and signed on behalf of the board by:

Fiachra Holland

Director

Maggie Walsh

Director

PRINTS ON DEMAND LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 DECEMBER 2025

1. GENERAL INFORMATION

The financial statements comprising the balance sheet and the related notes constitute the individual financial statements of Prints On Demand Limited for the financial period ended 30 December 2025.

Prints On Demand Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 744136). The registered office is located at Baunreagh House, Baunreagh, Old Leighlin, Carlow, which is also the principal place of business of the company. The company did not trade for the financial period.

Statement of compliance

These financial statements have been prepared in compliance with FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that standard and the Companies Act 2014.

Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

2. 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.

Basis of preparation

The financial statements have been prepared on a basis other than going concern ("Break-up basis") due to the fact that the directors have taken the decision to strike off the company. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The company qualifies as a small company as defined by Section 280A of the Act, in respect of the financial period and has applied the rules of the "Small Companies Regime" in accordance with Section 280C of the Act and Section 1A of FRS 102.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less which are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Bank overdrafts, if present, are shown within borrowings in current liabilities in the balance sheet.

PRINTS ON DEMAND LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 DECEMBER 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Ordinary Share Capital

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

Judgements

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going Concern

The directors consider it inappropriate to prepare the financial statements on a going concern basis as the directors took the decision to strike off the company on 29th July 2025. The financial statements are prepared on a basis other than going concern ("break-up basis").

3. CALLED UP SHARE CAPITAL	2025	2024
	Euro	Euro
Allotted, called up & fully paid		
100 ordinary shares of €1.00 each	100	100

4. RELATED PARTY TRANSACTIONS

Ultimate controlling party

The company is jointly owned by Fiachra Holland and Maggie Walsh, both holding 50% of the ordinary share capital of the company.

5. FRC ETHICAL STANDARDS - PROVISIONS AVAILABLE TO SMALL ENTITIES

As a small entity under the provisions of the FRC in relation to Ethical Standards, we engage our auditor to provide accounts preparation & secretarial services.

6. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 6th February 2026.