

S L GRAPHICS LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 28 FEBRUARY 2025

**Fitzpatrick & Company
13 Bridgecourt Office Park
Walkinstown
Dublin 12**

**S L GRAPHICS LIMITED
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

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S L GRAPHICS LIMITED
DIRECTORS AND OTHER INFORMATION

DIRECTORS	David Savage Susan Savage
SECRETARY	David Savage
BANKERS	Bank of Ireland Marino Mrt. Fairiew Dublin 3. Allied Irish Bank 87 North Strand Road Dublin 3.
ACCOUNTANT	Fitzpatrick & Company 13, Bridgecourt Office Park, Walkinstown, Dublin 12.
REGISTERED OFFICE	13 Bridgecourt Office Park Walkinstown Avenue Dublin 12.
COMPANY REGISTRATION NUMBER	300095

S L GRAPHICS LIMITED
Statement of directors' responsibilities and declaration on the
unaudited financial statements

General 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 affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them ensure the financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are also responsible for ensuring the company otherwise complies with the provisions of those Acts relating to financial statements insofar as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on page 4:

- (a) 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 judgement underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- (b) 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 ending 28 February 2025.

On behalf of the board

Signature: David Savage
David Savage

Signature: Susan Savage
Susan Savage

Date: 14/1/2026

S L GRAPHICS LIMITED
Extract from Director's Report in accordance with Section 329
Of the Companies Act 2014

Directors

The directors who served throughout the year, except as noted, were as follows:

David Savage
Susan Savage

The directors' interests in the shares of the company are as follows:-

<u>Name</u>	<u>Class of Share</u>	<u>No. Held at</u> <u>01/03/2024</u>	<u>No. Held at</u> <u>28/02/2025</u>
David Savage	Ordinary	<u>2</u>	<u>2</u>

S L GRAPHICS LIMITED
BALANCE SHEET AS AT 28 FEBRUARY 2025 (ABRIDGED)

	2024	2025
	€	€
Fixed Assets		
• Tangible assets	<u>136,000</u>	<u>153,593</u>
 Current Assets		
• Stock	-0-	-0-
• Debtors	126,828	176,891
• Cash at bank and in hand	<u>559,882</u>	<u>631,686</u>
	686,710	808,577
 Creditors: amounts falling due within one year	<u>(200,177)</u>	<u>(250,520)</u>
 Net current assets (liabilities)	<u>486,533</u>	<u>558,057</u>
 Total assets less current liabilities	<u>622,533</u>	<u>711,650</u>
 Creditors: amounts falling due after more than one year	<u>-0-</u>	<u>-0-</u>
 Provisions for liabilities and charges	<u>-0-</u>	<u>-0-</u>
 Total Net Assets	<u>622,533</u>	<u>711,650</u>
 Capital and reserves		
• Called up share capital	3	3
• Profit and loss account	<u>622,530</u>	<u>711,647</u>
	<u>622,533</u>	<u>711,650</u>

S L GRAPHICS LIMITED
BALANCE SHEET AS AT 28 FEBRUARY 2025 (Cont.)

We, as Directors of S L Graphics Limited, state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of 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 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 its financial year end and of its profit and loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 relating to Financial Statements as far as they are applicable to the company;
- (e) we hereby certify that we have relied on the specific exemptions contained in section 352 of the Companies Act, 2014 on the grounds that the company is entitled to the benefits of those exemptions as a small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

On behalf of the board

Signature: David Savage
David Savage

Director

Date: 14/1/2026

Signature: Susan Savage
Susan Savage

Director

S L GRAPHICS LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025

1. 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 28th February 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102) issued by the Financial Reporting Council.

Basis of preparation

The financial statements have been prepared under 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 fair value of the consideration given in exchange for assets.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Revenue

Turnover comprises the invoice value of the company's sales, exclusive of trade discounts and value added tax.

Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation

Depreciation is calculated in order to write off the cost of tangible assets over their estimated useful lives as follows:

Computer Equipment	10% on cost
Motor Vehicles	15% on cost
Fixtures and Equipment	12.5% on cost

At each reporting date, non-financial assets not carried at fair value are assessed to determine whether there is an indication that the asset may be impaired. Where there is such an indication the recoverable amount is compared to the carrying amount of the asset. If the recoverable amount of an asset is less than the carrying amount, the asset is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account

S L GRAPHICS LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025

The recoverable amount of an asset (or cash generating unit) is the higher of its fair value less costs to sell and its value in use. Fair value less costs to sell is the amount obtainable for the sale of the asset in an arm's length transaction between knowledgeable, willing parties, less cost of disposal. Value in use is the present value of future pre-tax and interest cash flows obtainable as a result of the continued use of the asset.

Leased assets

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the leased asset. All other leases are classified as operating leases.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

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

Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the statutory financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

S L GRAPHICS LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025

2. DIRECTORS' REMUNERATION AND TRANSACTIONS

	2024	2025
	€	€
Remuneration	47,547	49,822
Retirement Benefit Contributions	<u>14,968</u>	<u>66,095</u>
	<u>62,515</u>	<u>115,917</u>

3. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the year was as follows:

	2024	2025
	Number	Number
Director	1	1
Staff Employees	<u>3</u>	<u>2</u>
	<u>4</u>	<u>3</u>

The staff costs (inclusive of directors' salaries) comprise:

	2024	2025
	€	€
Wages and salaries	132,055	174,280
Social welfare Costs	9,534	13,250
Pension Costs	<u>12,516</u>	<u>66,095</u>
	<u>154,105</u>	<u>253,625</u>

4. SHARE CAPITAL

	No. of Shares	Unit Value	2024	2025
			€	€
Authorised				
Ordinary	100,000	€1.27	<u>127,000</u>	<u>127,000</u>
Allotted, called up and fully paid				
Ordinary	2	€1.27	<u>3</u>	<u>3</u>