

Registration number 697658

Smoke N Spice Limited
Directors' Report and Unaudited Financial Statements
for the year ended 31 May 2025

Smoke N Spice Limited
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Smoke N Spice Limited

DIRECTORS AND OTHER INFORMATION

Directors Istvan Szabo

Secretary Edina Siska

Company Number 697658

Registered Office 46 Enterprise Centre
Lavery Avenue
Park West Business Park
Dublin 12

Bankers AIB Bank
Naas Road
Dublin 12

Revolut Bank
2 Landings
North Dock
Dublin 1

Smoke N Spice Limited
DIRECTORS' REPORT
for the year ended 31 May 2025

The directors present their report and the unaudited financial statements for the year ended 31 May 2025.

Principal Activity

The Company was incorporated in order to carry on business of restaurants and mobile food service activities, catering rental services and sale of catering products and employee hiring services.

Principal Risks and Uncertainties

In common with all companies operating in Ireland in this sector, the company faces risks and uncertainties. The Directors are putting in place controls to mitigate these risks. The directors are confident that there is a market available for its service and that with the right marketing and advertising of its service and product the company will expand.

Results and Dividends

The loss for the year amounted to €35,989.
The directors do not recommend payment of a dividend.

Directors

The current directors are as set out on page 1.
There were no changes in shareholdings between 31 May 2024 and the date of signing the financial statements as follows:

	31/05/2025	03/02/2026
	Share No	Share No
Szabo Investment Group Ltd	100	100

The directors are not required to retire from the board by rotation in accordance with the articles of Association.

Future Developments

The Directors have decided to cease trading by a catering unit since 28/02/2023. Employee hiring is operating at the moment.

Post Balance Sheet Events

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

Charitable and political contributions

The Company did not make any disclosable political donations in the current year.

Taxation Status

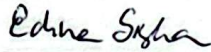
The Company is a close company within the meaning of the Taxes Consolidation Act, 2014.

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Books of Account

To ensure that proper books and accounting records are kept in accordance with Section 202 Companies Act, 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books of account are located at 46 Park West Enterprise Centre, Lavery Avenue, Park West, Dublin 12.

This report was approved by the Board on 03 February 2026 and signed on its behalf by



Edina Siska
Secretary



Istvan Szabo
Director

Smoke N Spice Limited
STATEMENT OF DIRECTORS' RESPONSIBILITIES
for the year ended 31 May 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.

Irish company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council).

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and 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.

Signed on behalf of the board


Edina Siska
Secretary

03 February 2026


Istvan Szabo
Director

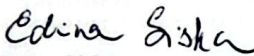
03 February 2026

Smoke N Spice Limited
Profit and Loss

Date Range: 01 June 2024 - 31 May 2025

	As of 31/05/25
Turnover	
Sales	€0
<hr/>	
	€0
Cost of Sales	
Direct costs	€0
<hr/>	
	€0
Gross Profit or Loss	€0
Operating Expenses	
Wages and Salaries	€29,774
Staff Costs	€1,000
Consultancy fees	€474
Rent	€4,200
Bank charges	€105
Depreciation	€436
<hr/>	
	€35,989
Operating Income	(€35,989)
Profit or Loss	(€35,989)

Signed on behalf of the board


Edina Siska
Secretary

03 February 2026


Istvan Szabo
Director

03 February 2026

Smoke N Spice Limited
Balance Sheet

As of: 31/05/2025

	As of 31/05/25
Fixed assets	
Asset	€2,177
Fixtures & Fittings	€313
Kitchen Equipment	€529
	<u>€3,019</u>
Current assets	
Bank & Cash equivalents	€56
Current Account II	€217
	<u>€273</u>
Creditors due within one year	
Trade Creditors	€160
Trade Debtors	€36,720
Revenue VAT account	€5,504
Revenue ER/PRSI account	€8,668
Net Wages	€2,000
	<u>€53,052</u>
Net current assets	<u>(€52,779)</u>
Total assets less current liabilities	<u>(€49,760)</u>
Net assets	<u>(€49,760)</u>
Capital and reserves	
Shareholders' Funds	€65,655
Retained earnings	(€79,426)
Net Income	(€35,989)
	<u>(€49,760)</u>

I/We, as director(s) of Smoke N Spice 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

*(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

Signed on behalf of the board

Ebina Siska
 Ebina Siska

Secretary

03 February 2026

Istvan Szabo
 Istvan Szabo
 Director

03 February 2026

Smoke N Spice Limited

Notes the financial statements for the year ended 31 May 2025

1. PERIOD OF THE FINANCIAL STATEMENTS

The comparative figures relate to the 12-month period ended 31 May 2025.

2. GOING CONCERN

The shareholders are of the opinion that the going concern basis is appropriate. The shareholders will continue to support the business as and when required but the trading activity is postponed.

3. TURNOVER

The turnover of the year has been derived from:	2025	2024
	€	€
Sales	<u>0</u>	<u>29,420</u>
	<u>0</u>	<u>29,420</u>

4. OPERATING PROFIT (LOSS)

	2025	2024
	€	€
	<u>(35,989)</u>	<u>(13,050)</u>

5. TAX ON PROFIT ON ORDINARY ACTIVITIES

	2025	2024
	€	€
Current tax: NIL @ Loss		
Corporation tax at 12.5%	<u>0</u>	=

6. SHARHOLDERS' ACCOUNT

	2025	2024
	€	€
Opening Balance	77,224	76,518
Additions	0	706
Repayments	(11,569)	0
Closing Balance	<u>65,655</u>	<u>77,224</u>
	<u>65,655</u>	<u>77,224</u>

7. TANGIBLE FIXED ASSETS	EQUIPMENT
Cost b/fwd	2,613
Additions	<u>0</u>
As at 31 May 2025	<u>2,613</u>
Depreciation charged for current year (20 %)	<u>436</u>
As at 31 May 2025	<u>436</u>
Net book value	<u>2,177</u>

8. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 03 February 2026.