

**OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014**

Company Name: Comfort Click Limited

Company Number: 657725

Financial Year: 30 June 2025

CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

**Sanketh Parikh
Secretary**

**Tarun Arora
Director**

Date: 5 December 2025

Registration Number 657725

Comfort Click Limited

Abridged Financial Statements

Year Ended 30th June 2025

(As modified by Sections 352 and 353 of the Companies Act 2014)

Comfort Click Limited
Year Ended 30th June 2025
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Comfort Click Limited

Year Ended 30th June 2025

Director's and other Information

Director	Tarun Arora (appointed on 29.08.2025) Chetan Shukla (resigned on 29.08.2025)
Secretary	Sanketh Parikh (appointed on 29.08.2025) Vivek Shukla (resigned on 29.08.2025)
Company registration number	657725
Auditors	Binchy & Company 7 Dr Croke Place Clonmel Co. Tipperary
Bankers	Allied Irish Bank 65/67 O Connell Street Clonmel Co. Tipperary Barclays Bank Ireland plc Two Park Place Hatch Street Dublin 2
Registered Office	7 Dr Croke Place Clonmel, Co. Tipperary

Comfort Click Limited

Year Ended 30 June 2025

Director's Responsibilities Statement

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the director to prepare financial statements for each financial year. Under the law the director has elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the director 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the director is required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and 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
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The director is 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.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Independent Auditors' Report to the Directors of Comfort Click Limited
for the year ended 30th June 2025 pursuant to Section 356 of the Companies Act 2014**

On 5th December 2025 we reported as auditors of Comfort Click Limited to the director of the company on the abridged financial statements for the year ended 30th June 2025 on pages 6 to 10 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the year ended 30 June 2025 on pages 6 to 10 which the director of Comfort Click Limited proposes to annex to the Annual Return of the company; and
- (ii) 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 director's 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 director is 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 Sections 352 and 353 of that Act and to report our opinion to you.

This report is made solely to the director in accordance with Section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the director 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 director is 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 director is entitled under Section 352 of the Companies Act 2014 to annex to the Annual Return of the company those abridged financial statements and those abridged financial statements have been properly prepared pursuant to Sections 352 and 353 of that Act.

On 5th December 2025 we reported as auditors of Comfort Click Limited to the members of the company on the financial statements for the year ended 30th June 2025 to be laid before its Annual General Meeting and our report was as follows:

We have audited the financial statements of Comfort Click Limited for the year ended 30 June 2025, which comprises of the Profit and Loss Account, the Balance Sheet and notes to the financial statements including a summary of significant accounting policies set out in Note 1. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland. (applying Section 1A of the 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 June 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, (applying Section 1A of the Standard); and
- have been prepared in accordance with the requirements of the Companies Act 2014.

**Independent Auditors' Report to the Directors of Comfort Click Limited
for the year ended 30th June 2025 pursuant to Section 356 of the Companies Act 2014**

Basis for 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 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 the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs require us to report to you where:

- the director's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the director has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The director is responsible for the other information. 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 Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records;
- the information given in the Director's Report is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with the Companies Act 2014.

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 director's report.

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

**Independent Auditors' Report to the Directors of Comfort Click Limited
for the year ended 30th June 2025 pursuant to Section 356 of the Companies Act 2014**

Responsibilities of the director for the financial statements

As explained more fully in the director responsibilities statement on page 2, the director is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal controls as the director determines 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 director is 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 the director either intends to liquidate the company or to cease operations, or have 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.

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

This 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 that we are required to state to them in the audit 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 or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Signed by:

Brendan Binchy
Binchy & Company
Certified Public Accountants & Statutory Audit Firm
7 Dr Croke Place
Clonmel
Co. Tipperary

Date: 5th December 2025

Comfort Click Limited

**Balance Sheet
as at 30th June 2025**

	Notes	2025 €	2024 €
Current Assets			
Stocks	3	20,515	34,387
Debtors	4	1,343,775	1,717,109
Cash at bank and on hand		66,129	60,703
		<u>1,430,419</u>	<u>1,812,199</u>
Creditors: amounts falling due within one year			
	5	(16,964)	(269,718)
Net Current Assets		<u>1,413,455</u>	<u>1,542,481</u>
Total Assets Less Current Liabilities		<u>1,413,455</u>	<u>1,542,481</u>
Net Assets		<u><u>1,413,455</u></u>	<u><u>1,542,481</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Profit and loss account	6	1,413,355	1,542,381
		<u>1,413,455</u>	<u>1,542,481</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

As director of Comfort Click Limited, I state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company that qualifies for the small companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements were approved by the Director on 5th December 2025 and authorised for issue on 5th December 2025. They were signed on its behalf by

Tarun Arora
Director

Date: 5th December 2025

Comfort Click Limited

Notes to the Abridged Financial Statements Year ended 30th June 2025

1. ACCOUNTING POLICIES

Comfort Click Limited is primarily engaged in the online sale of vitamins & supplements. The company's registered office is No.7 Dr Croke Place, Clonmel, Co Tipperary. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 657725. The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out as follows:

1.1 Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the company.

1.2 Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

1.3 Taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

Current tax

Current tax is calculated on the profits of the year. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Comfort Click Limited

Notes to the Abridged Financial Statements Year ended 30th June 2025

1.4 Stocks

Stocks comprise consumable items and goods held for resale. Inventories are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period Stocks are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

1.5 Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

1.6 Cash at bank and on hand

Cash at bank includes cash on hand. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

1.7 Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

1.9 Related party transactions

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

1.10 Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

Comfort Click Limited

**Notes to the Abridged Financial Statements
Year ended 30th June 2025**

2. Employees

The average monthly numbers of employees for the year was 1 (2024:2)

3. Stocks

	2025	2024
	€	€
Finished goods	20,515	34,387
	<u>20,515</u>	<u>34,387</u>

4. Debtors

	2025	2024
	€	€
Trade debtors	1,338,052	1,716,299
Other debtors	3,650	-
Prepayments	2,073	810
	<u>1,343,775</u>	<u>1,717,109</u>

5. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amount due to credit institutions	-	504
Trade creditors	606	23,524
Other taxes and social security	-	221,769
Accruals	16,358	23,921
	<u>16,964</u>	<u>269,718</u>

6. Movement on profit and loss reserves

	2025	2024
	€	€
Profit and loss reserve brought forward at 1st July	1,542,381	1,720,770
Profit/(Loss) for the financial year	(129,026)	(178,389)
Profit/(Loss) and loss reserve at 30th June	<u>1,413,355</u>	<u>1,542,381</u>

7. Capital commitments

There were no capital commitments at the year end 30 June 2025.

Comfort Click Limited

**Notes to the Abridged Financial Statements
Year ended 30th June 2025**

8. Ultimate Controlling Party

The company is a wholly owned subsidiary of Comfort Click Limited a company incorporated in England with a registered office address at Unit 8, Sevenoaks Enterprise Centre, Bat & Ball Road, Sevenoaks, Kent, England, United Kingdom.

9. Post Balance Sheet events

On 29th August 2025, the Parent company, Comfort Click Limited (UK) was acquired by Alidac UK Limited, a company incorporated in the United Kingdom. Following this acquisition, the ultimate beneficial owner of the company became Zydus Family Trust.

10. IAASA Ethical Standards - Provisions available to Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit company office returns and assist with the preparation of the financial statements.