

GOLDEN FRY EDIBLE OILS (MANUFACTURING) LIMITED

Abridged Unaudited Financial Statements

for the financial year ended 30 April 2025

GOLDEN FRY EDIBLE OILS (MANUFACTURING) LIMITED

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GOLDEN FRY EDIBLE OILS (MANUFACTURING) LIMITED

DIRECTORS AND OTHER INFORMATION

Directors	Enrico Rabbitte (Appointed 6 March 2025) Rebecca Rabbitte (Appointed 6 March 2025) Bettina Rabbitte (Resigned 6 March 2025) Marisa Rabbitte-Cassidy (Resigned 6 March 2025)
Company Secretary	Rebecca Rabbitte (Appointed 6 March 2025) Marisa Rabbitte-Cassidy (Resigned 6 March 2025)
Company Number	112417
Registered Office and Business Address	Mabestown The Ward Co Dublin
Accountants	John V. Smith & Company Chartered Accountants Dardistown Cross Julianstown Meath A92P960 Ireland

GOLDEN FRY EDIBLE OILS (MANUFACTURING) LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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 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, 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, the Statement of Changes in Equity 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 John V. Smith & Company, (Chartered Accountants), 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 30 April 2025."

Signed on behalf of the board

Rebecca Rabbitte
Director

Enrico Rabbitte
Director

2 July 2025

GOLDEN FRY EDIBLE OILS (MANUFACTURING) LIMITED

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	4	-	6,491
Cash and cash equivalents		6,421	1
		<u>6,421</u>	<u>6,492</u>
Net Current Assets		<u>6,421</u>	<u>6,492</u>
Total Assets less Current Liabilities		<u>6,421</u>	<u>6,492</u>
Capital and Reserves			
Called up share capital presented as equity	5	6,250	6,250
Other reserves	6	99	99
Retained earnings		72	143
Equity attributable to owners of the company		<u>6,421</u>	<u>6,492</u>

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 GOLDEN FRY EDIBLE OILS (MANUFACTURING) 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 359 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 2 July 2025 and signed on its behalf by:

Rebecca Rabbitte
Director

Enrico Rabbitte
Director

GOLDEN FRY EDIBLE OILS (MANUFACTURING) LIMITED
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	€	Total €
At 1 May 2023	6,250	145	99	6,494
Loss for the financial year	-	(2)	-	(2)
At 30 April 2024	6,250	143	99	6,492
Loss for the financial year	-	(71)	-	(71)
At 30 April 2025	6,250	72	99	6,421

GOLDEN FRY EDIBLE OILS (MANUFACTURING) LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

GOLDEN FRY EDIBLE OILS (MANUFACTURING) LIMITED is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 112417. The registered office of the company is Mabestown, The Ward, Co Dublin which is also the principal place of business of the company. The company did not carry out any trading or investment activities during the year. The financial statements have been presented in Euro (€) which is also the functional currency 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 financial year ended 30 April 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, 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.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest 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.

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.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

4. Debtors

	2025 €	2024 €
Amounts owed by group undertakings	-	6,491
	<u> </u>	<u> </u>

5. Share capital

			2025 €	2024 €
Description	Number of shares	Value of units		
Authorised				
Ordinary shares of €1.25 each	1,000,000	€1.25 each	<u>1,250,000</u>	<u>1,250,000</u>
Allotted, called up and fully paid				
Ordinary shares of €1.25 each	5,000	€1.25 each	<u>6,250</u>	<u>6,250</u>

GOLDEN FRY EDIBLE OILS (MANUFACTURING) LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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

Name	Class of Shares	Number Held	
		At 30/04/25	01/05/24
Rebecca Rabbitte	Ordinary shares of €1.25 each*	<u>1</u>	<u>-</u>

* (shares acquired at date of appointment)

6. Income Statement

	Profit and loss account		Total
	€	€	€
At 1 May 2024	143	99	242
Loss for the financial year	(71)	-	(71)
At 30 April 2025	<u>72</u>	<u>99</u>	<u>171</u>

7. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

8. Related party transactions

The ultimate holding company is Silvio Rabbitte & Sons Limited. The former ultimate holding company was Rabbitte Holdings Limited which sold its interest in the company to Silvio Rabbitte & Sons Limited on 8th April 2025.

The company has availed of the exemption in FRS 102 Section 33 Related Party Disclosures not to disclose transactions entered into with fellow group companies that are wholly owned within the group of companies of which the company is a wholly owned member.

9. Post-Balance Sheet Events

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 2 July 2025.