

Carprios Food Limited
(Audit Exempt Company*)

Financial Statements

Year Ended 31 December 2025

Company Name:	Carprios Food Limited
Legal form of Company:	Private Company Limited by Shares
Company Registration No:	607118
Registered Office:	Space Self Storage Nore Road, Dublin Industrial Estate Glasnevin, Dublin 11
Place of Registration:	Dublin, Ireland
Director:	Enrique Esteban
Secretary:	Emily Alexandra Hernandez

* Carprios Food Limited is a micro company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014

Carprios Food Limited

	<u>Note</u>	<u>2025</u> Eur
From 1 Jan 2025 to 31 December 2025		
<u>Profit and Loss Account</u>		
1. Turnover	2	52,355.82
2. Cost of Sales (10)		<u>36,626.28</u>
3. Gross Profit or Loss		15,729.54
4. Distribution costs (10)		3,664.50
5. Administrative expenses (10)		496.77
6. Other operating income		
7. Income from shares in group undertakings		
8. Income from participating interests		
9. Income from other financial assets (11)		
10. Other interest receivable and similar income (11)		422.19
11. Amounts written off financial assets and investments held as current assets		
12. Interest payable and similar charges (12)		
13. Tax on profit or loss on ordinary activities		<u>1,498.81</u>
14. Profit or loss on ordinary activities after taxation		10,491.65
15. Extraordinary income		
16. Extraordinary charges		
17. Extraordinary profit or loss		
18. Tax on extraordinary profit or loss		
19. Other taxes not shown under the above items		
20. Profit or loss for the financial year		<u>10,491.65</u>

Carprios Food Limited

	<u>Note</u>	<u>2025</u>
Balance Sheet		Eur
<u>at 31 December 2025</u>		
A. Fixed Assets		
I. Intangible assets		
1. Development costs		
2. Concessions, patents, licences, trade marks and similar rights and assets (1)		
3. Goodwill (2)		
4. Payments on account		
II. Tangible assets		
1. Land and buildings		
2. Plant and machinery		
3. Fixtures, fittings, tools and equipment		
4. Payments on account and assets in course of construction		
III. Financial assets		
1. Shares in group undertakings		
2. Loans to group undertakings		
3. Participating interests		
4. Loans to undertakings in which a participating interest is held		
5. Other investments other than loans		
6. Other loans		
B. Current Assets		
I. Stocks		
1. Raw materials and consumables		
2. Work in progress		
3. Finished goods and goods for resale		2,930.07
4. Payments on account		
II. Debtors (3)		
1. Trade debtors		4,674.70
2. Amounts owed by group undertakings		
3. Amounts owed by undertakings in which a participating interest is held		
4. Other debtors		9.97
5. Called up share capital not paid		
6. Prepayments and accrued income		
III. Investments		
1. Shares in group undertakings		
2. Other investments		
IV. Cash at bank and in hand		57,366.20

C. Creditors: Amounts falling due within one year

1. Debenture loans (4)	
2. Bank loans and overdrafts	
3. Called up share capital presented as a liability (8)	
4. Payments received on account (5)	
5. Trade creditors	1,173.77
6. Bills of exchange payable	
7. Amounts owed to group undertakings	
8. Amounts owed to undertakings in which a participating interest is held	
9. Other creditors including tax and social insurance (6)	1,498.81
10. Accruals (7)	
11. Deferred income (7)	

D. Net current assets (liabilities)62,308.36**E. Total assets less current liabilities**62,308.36**F. Creditors: Amounts falling due after more than one year**

1. Debenture loans (4)	
2. Bank loans and overdrafts	
3. Called up share capital presented as a liability (8)	
4. Payments received on account (5)	
5. Trade creditors	
6. Bills of exchange payable	
7. Amounts owed to group undertakings	
8. Amounts owed to undertakings in which a participating interest is held	
9. Other creditors including tax and social insurance (6)	
10. Accruals (7)	
11. Deferred income (7)	

G. Provisions for liabilities

1. Retirement benefit obligations	
2. Taxation, including deferred taxation	
3. Other provisions for liabilities	

H. Capital and reserves

I. Called up share capital presented as equity (8)	3,000.00
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II. Share premium account**III. Revaluation reserve****IV. Other reserves**

1. Other undenominated capital	
2. Reserve for own shares held	
3. Reserves provided for by the constitution	
4. Other reserves (specified as necessary)	48,816.71

V. Profit and loss account10,491.65**Total Shareholders funds -all equity**62,308.36

Carprios Food Limited

I, as director of Carpiros Food Ltd, 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 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 (as a micro 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 s.353 Companies Act 2014.

On behalf of the board:

Enrique Esteban
Director
14 January 2026

Emily Alexandra Hernandez
Secretary
14 January 2026

We as director and secretary of Carpiros Food Limited, state that:

These Financial Statements are a copy of a document that satisfies the following conditions:

(a) it is a true copy of the original save for the difference that the signature or signatures on the original, and any date or dates thereon, shall appear in typeset form on the copy; and
(b) it is accompanied by a certificate of a director and the secretary of the company, that bears the signature of the director and the secretary in electronic or written form, stating that the copy is a true copy of the original foregoing statement need not be qualified on account of the difference permitted by paragraph (a) as to the form of a signature or of a date).

Form B1 includes the certification for the financial statements attached to the document as well as the form itself.

On behalf of the board:

Enrique Esteban
Director
14 January 2026

Emily Alexandra Hernandez
Secretary
14 January 2026

Carprios Food Limited

Notes to the Financial Statements for the year ended 31 December 2025

1.Accounting policies

The significant accounting policies adopted by the Company are as follows:

Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, as promulgated by The Institute of Certified Public Accountants in Ireland.

Cash flow Statement

The company meets the size criteria for a micro company set by the Companies Act 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

Stocks

Stocks are valued at Purchase Price, determined by the application of FIFO Full Provision has been made for damaged, deteriorated, obsolescent or unusable materials.

2.Turnover

Turnover represents net sales to customers and excludes Value Added Tax.

3.Directors' remunerations and transactions

The only Director has not been paid, nor will receive any kind of remuneration or benefit in respect of qualifying services

4.Staff numbers and costs

The company has not any staff. Its only ruled by the Director

5.Approval of the Financial Statements

The director approved the statutory financial statements on the 17th January, 2025.

Enrique Esteban
Director
14 January 2026