

ROUSKA LIMITED

ABRIDGED UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

Prepared By:

Sheehan Kelly & Company

Certified Public Accountants

24 Terenure Road East,

Rathgar,

Dublin 6.

ROUSKA LIMITED

FOR THE YEAR ENDED 31 OCTOBER 2025

<u>CONTENTS</u>	<u>PAGE</u>
DIRECTORS AND OTHER INFORMATION	2
DIRECTORS' RESPONSIBILITIES STATEMENT	3
DECLARATION ON UNAUDITED FINANCIAL STATEMENTS	4
ABRIDGED BALANCE SHEET AS AT 31 OCTOBER 2025	5 - 6
NOTES TO THE FINANCIAL STATEMENTS	7 - 10

ROUSKA LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Fawn Allen
Toby Allen
Ivan Whelan
Malachy Harty
Rosaleen Hyde
Fionn Little

SECRETARY

Fawn Allen

REGISTERED OFFICE

Ballymaloe House,
Shanagarry,
Midleton,
Co. Cork

ACCOUNTANTS

Sheehan Kelly & Company,
Certified Public Accountants,
24 Terenure Road East,
Rathgar,
Dublin 6.

COMPANY NUMBER

150640

ROUSKA LIMITED

DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 OCTOBER 2025

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable 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 statutory financial statements for each financial year. Under company law, the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act.

As per Companies Act 2014 Section 324(6) every director of the company, who is party to the approval of statutory financial statements and who knows that they do not give such view or otherwise so comply or is reckless as to whether that is so, shall be guilty of a category 2 offence.

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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.
- State whether the statutory 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.

The accuracy and completeness of the records, documents, explanations and other information provided by management for the compilation engagement. 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 and enable them to ensure that the statutory 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.

The engagement to compile the financial statements cannot be regarded as providing assurance on the adequacy of the company's systems or on the incidence of fraud, non-compliance with laws and regulations or weaknesses in internal controls. Engaging external accountants to compile financial statements does not relieve the directors of their responsibilities in this respect.

Signed on behalf of the board

FAWN ALLEN
DIRECTOR

TOBY ALLEN
DIRECTOR

Date: 16 March 2026

ROUSKA LIMITED

DIRECTORS' DECLARATION ON UN-AUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 5 to 10 :

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 judgments 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 Sheehan Kelly & Company, the company's accounting records and provided all the information 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 year ended 31st October 2025.

ON BEHALF OF THE BOARD

FAWN ALLEN
DIRECTOR/SECRETARY

TOBY ALLEN
DIRECTOR

Date: 16 March 2026

ROUSKA LIMITED**ABRIDGED BALANCE SHEET AS AT 31 OCTOBER 2025**

	<u>Notes</u>	2025 €	2024 €
CURRENT ASSETS			
Debtors		-	2,424
Cash and cash equivalents		119,959	76,207
		<u>119,959</u>	<u>78,631</u>
CREDITORS: amounts falling due within one year	3	(6,804)	(1,845)
		<u>113,155</u>	<u>76,786</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		113,155	76,786
		<u>113,155</u>	<u>76,786</u>
NET ASSETS			
		<u>113,155</u>	<u>76,786</u>
EQUITY			
Equity Share Capital	5	23	23
Retained Profit	6	113,132	76,763
		<u>113,155</u>	<u>76,786</u>
TOTAL EQUITY		113,155	76,786
		<u>113,155</u>	<u>76,786</u>

We, as director(s) of Rouska Limited state that:

ROUSKA LIMITED

- a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 is complied with,
- c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- d) the company qualifies for the small companies regime on the grounds that section 280C of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the small companies regime.
- e) the directors acknowledge the obligations of the company, under this Act, to-
 - (i) keep adequate accounting records and prepare statutory 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
 - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.

(f) the company has relied on the specified exemption contained in Section 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 Section 353 Companies Act 2014.

The financial statements were approved by the board and signed on its behalf by

TOBY ALLEN
DIRECTOR

FAWN ALLEN
DIRECTOR

Date: 16 March 2026

ROUSKA LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

1. ACCOUNTING POLICIES

General information

The company continues to be engaged in managing trade marks and exclusive privileges on behalf of members. The Registered Office is Ballymaloe House, Shanagarry, Co. Cork. The directors are not expecting to make any significant changes in the nature of the business in the near future.

The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland. The financial statements have been presented in Euro (€) which is also the functional currency of the company

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.

1.1. Statement of compliance

The financial statements of the company for the year ended 31st October 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council.

1.2. Income

Income represents contributions from members of the company.

1.3. Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. 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 period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date

ROUSKA LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

1.4. Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

1.5. Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

1.6. Dividend Distribution

Dividend distribution to equity shareholders are recognised as a liability in the company's financial statements in the period in which the dividends are approved by the equity shareholders. These amounts are recognised in the statement of changes in equity.

1.7. 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.

2 CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

Management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

ROUSKA LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025**

3. CREDITORS: amounts falling due within one year	2025	2024
	€	€
Taxation creditors (Note 4)	3,114	-
Accruals	3,690	1,845
	<u>6,804</u>	<u>1,845</u>
4. TAXATION CREDITORS	2025	2024
	€	€
Corporation tax	3,114	-
	<u>3,114</u>	<u>-</u>
5. SHARE CAPITAL - EQUITY	2025	2024
	€	€
<u>Authorised</u>		
100,000 Ordinary shares of €1.27 each	<u>100,000</u>	<u>100,000</u>
<u>Allotted, called up and fully paid</u>		
18 Ordinary shares of €1.27 each	<u>23</u>	<u>23</u>

The interests of the Directors and Secretary in the share capital of the company are as follows:-

	Ordinary shares	
	Units of Stock	
	2025	2024
Fawn Allen	-	-
Toby Allen	-	-
Ivan Whelan	-	-
Malachy Harty	-	-
Rosaleen Hyde	-	-
Fionn Little	-	-

ROUSKA LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 OCTOBER 2025**

6. RESERVES

Statement of Changes in Equity **For the year ended 31 October**

	Equity Share Capital €	Retained Earnings €	Total Equity €
Balance at 1 November 2023	23	62,189	62,212
Retained profit for the year	-	14,574	14,574
Balance at 31 October 2024	23	76,763	76,786
Balance at 1 November 2024	23	76,763	76,786
Equity Shares issued			
Retained profit for the year		36,369	36,369
Other Comprehensive Income			
Balance at 31 October 2025	23	113,132	113,155

7. KEY MANAGEMENT PERSONNEL COMPENSATION

The Directors are the Key Management Personnel. The total remuneration of directors in 2025 (including salaries and other benefits) was €- (2024: €-).

8. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 16th March 2026.