Company registration number: 582487

Jaru Food Limited

Abridged financial statements

for the financial year ended 30th June 2025

Jaru Food Limited

Contents

Jaru Food Limited

Directors and other information

Directors	Gunmoo Kim Jungnam Park
Secretary	Gunmoo Kim
Company Number	582487
Registered Office	3A Bridge Enterprise Centres Nutgrove Way Rathfarnham Dublin 14

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the director must not approve the financial statements unless is 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 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 to ensure that the financial statements and director's report comply with the Companies Act 2014 and enable the financial statements to be audited. is 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.

Jaru Food Limited

Statement of financial position
As at 30 June 2025

	Note	2025 €	2025 €	2024 €	2024 €
Fixed Asset			88,109		95,052
Current Assets					
Debtors		33,787		44,247	
Cash at bank and in hand		39,704		33,678	
		73,491		77,925	
Creditors: amount falling due within one year		(117,638)		(125,046)	
Net Current Liabilities			(44,147)		(47,121)
Total Asset less current liabilities			43,962		47,931
Creditors: amount falling due more than one year			(110,346)		(155,038)
Net Liabilities			(66,384)		(107,107)
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			(66,484)		(107,207)
Equity shareholders' funds	**6**		(66,384)		(107,107)

The financial statements have been prepared in accordance with the micro companies regime.

We, as directors of **Jaru Food 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 (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:

Gunmoo Kim
Director
Date: 9/1/2026

Jungnam Park
Director
Date: 9/1/2026

Jaru Food Limited

Income Statement
For the year ended 30 June 2025

	2025	2024
	€	€
Turnover	1,244,483	1,164,333
Other income	3,672	-
	1,248,155	1,164,333
Cost of sales	(338,259)	(315,380)
Wages and salaries	(523,985)	(485,161)
Administrative expenses	(330,372)	(304,471)
Depreciation	(14,816)	(13,832)
Profit / (Loss)	40,723	45,489

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the year as set out above.

Jaru Food Limited

Notes to the financial statements
Financial year ended 30th June 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 3A Bridge Enterprise Centres, Nutgrove Way, Rathfarnham, Dublin 14.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

4. Reconciliation of movements in shareholders' funds

	2025	2024
	€	€
Surplus / (Deficit) for the year	40,723	45,489
Net proceeds of equity share issue	-	-
Net addition/(deduction) to shareholders' funds	40,723	45,489
Opening shareholders' funds	(107,107)	(152,596)
Closing shareholders' funds	(66,384)	(107,107)