

**Registered number: 761266**

**Barkbox Ireland Limited**

**Abridged Financial Statements  
(As modified by Section 352 and 353 of the Companies Act 2014)**

**For the period from 5 April 2024 (date of incorporation) to 31 March 2025**

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## **Barkbox Ireland Limited**

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**Barkbox Ireland Limited**

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**Company Information**

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<b>Directors</b>	James O'Leary Amy Mason - US National Allison Koehler - US National
<b>Company secretary</b>	Christina Donnelly - US National
<b>Registered number</b>	761266
<b>Registered office</b>	Block 3 Harcourt Centre Harcourt Road Dublin 2
<b>Independent auditors</b>	Forvis Mazars Chartered Accountants & Statutory Audit Firm Block 3 Harcourt Centre Harcourt Road Dublin 2
<b>Bankers</b>	Citibank 1 North Wall Quay Dublin 1

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## **Barkbox Ireland Limited**

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### **Directors' Responsibilities Statement For the Period Ended 31 March 2025**

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The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial period. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that Standard, which is issued by 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 period end date, of the profit or loss for that financial period 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's financial statements 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 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 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 directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

DocuSigned by:  
  
.....2990F0A04B994E4.....  
**James O'Leary**  
**Director**

DocuSigned by:  
  
.....A0E3EBF3928E40D.....  
**Amy Mason**  
**Director**

**Date: 20 February 2026**

## **Independent Auditors' Special Report to the Directors of Barkbox Ireland Limited Pursuant to Section 356 of the Companies Act 2014**

We have examined:

- (i) the abridged financial statements for the period from 5 April 2024 (date of incorporation) to ended 31 March 2025 on pages 7 to 18 which the directors of Barkbox Ireland Limited propose 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 your 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 directors are 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 Section 353 of that Act (exemptions available for small companies) and to report our opinion to you.

This report is made solely to the directors in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the directors those matters we are required to state to them in our report under Section 356 of the Companies Act 2014 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 Company is entitled to annex abridged financial statements to the Annual Return of the Company and that the abridged financial statements are 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 on financial statements**

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the Annual Return of the Company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

### **Other information**

On 20 February 2026 we reported as auditors of Barkbox Ireland Limited to the directors on the Company's financial statements for the period from 5 April 2024 (date of incorporation) to ended 31 March 2025 to be laid before its Annual General Meeting and our report was as follows:

**Independent Auditors' Special Report to the Directors of Barkbox Ireland Limited (continued)**  
**Pursuant to Section 356 of the Companies Act 2014**

"We have audited the financial statements of Barkbox Ireland Limited (the 'Company') for the period from 5 April 2024 (date of incorporation) to 31 March 2025, which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity and the notes to the financial statements, including a summary of significant accounting policies set out in Note 3. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that 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 31 March 2025 and of its loss for the period 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 that Standard; and
- have been properly prepared in accordance with the requirements 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 Auditors' 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**Independent Auditors' Special Report to the Directors of Barkbox Ireland Limited (continued)**  
**Pursuant to Section 356 of the Companies Act 2014**

**Other information**

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditors' report thereon. 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.

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.

**Opinion on other matters prescribed by the Companies Act 2014**

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

- the information given in the Directors' Report for the financial period from 5 April 2024 (date of incorporation) to for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

**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 Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

**Independent Auditors' Special Report to the Directors of Barkbox Ireland Limited (continued)**  
**Pursuant to Section 356 of the Companies Act 2014**

**Respective responsibilities and restrictions on use**

**Responsibilities of directors**

As explained more fully in the Directors' Responsibilities Statement on page 2, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine 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 directors are 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 management either intends to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

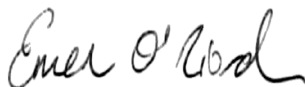
**Auditors' responsibilities for the audit of the financial statements**

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 Auditors' 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8fa98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8fa98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our Auditors' Report."

**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 we are required to state to them in an Auditors' 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 and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Emer O'Riordan**  
**for and on behalf of**  
**Forvis Mazars**  
**Chartered Accountants & Statutory Audit Firm**  
**Block 3**  
**Harcourt Centre**  
**Harcourt Road**  
**Dublin 2**

**20 February 2026**

## Barkbox Ireland Limited

### Abridged Statement of Financial Position As at 31 March 2025

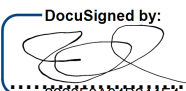
	Note	2025 €
<b>Fixed assets</b>		
Tangible assets	6	287,343
<b>Current assets</b>		
Stocks	7	738,489
Debtors	8	313,130
Cash at bank	9	85,426
		<u>1,137,045</u>
<b>Current liabilities</b>		
Creditors: amounts falling due within one year	10	<u>(1,544,371)</u>
<b>Net current liabilities</b>		<u>(407,326)</u>
<b>Net liabilities</b>		<u><u>(119,983)</u></u>
<b>Capital and reserves</b>		
Share capital	11	100
Profit and loss account		<u>(120,083)</u>
<b>Shareholders' deficit</b>		<u><u>(119,983)</u></u>

These financial statements have been prepared in accordance with the small companies regime.

We, as directors of Barkbox Ireland Limited, state that:

The Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

DocuSigned by:  
  
 2990F0AD4B944E4...  
**James O'Leary**  
 Director

DocuSigned by:  
  
 A6E3E6F3928E40D...  
**Amy Mason**  
 Director

**Date: 20 February 2026**

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**Barkbox Ireland Limited**

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**Statement of Changes in Equity**  
**For the Period Ended 31 March 2025**

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	<b>Called up share capital</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	€	€	€
On incorporation	100	-	100
Loss for the period	-	(120,083)	(120,083)
<b>At 31 March 2025</b>	<u>100</u>	<u>(120,083)</u>	<u>(119,983)</u>

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## **Barkbox Ireland Limited**

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### **Notes to the Abridged Financial Statements For the Period Ended 31 March 2025**

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#### **1. General information**

Barkbox Ireland Limited (the company) is a private limited company incorporated in the Republic of Ireland. The registered office is Block 3, Harcourt Centre, Harcourt Road, Dublin 2 D02 A339, Ireland and its company registration number is 761266.

The principal activity of the company is the distribution and sale of pet products.

#### **2. Statement of compliance**

The financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

#### **3. Accounting policies**

##### **3.1 Basis of preparation of financial statements**

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies (see note 4).

##### **3.2 Going concern**

The company incurred a loss of €120,083 during the period ended 31 March 2025 with a shareholders' deficit of €119,983. The company had amounts owed to group undertakings of €1,466,029 as at 31 March 2025. The directors are satisfied that these balances will not be called for a period of at least 12 months after the approval of the financial statements.

The directors are satisfied that the group companies will continue to provide support to ensure that the company will have sufficient resources to meet its financial needs and obligations for the foreseeable future. Therefore, the directors consider it appropriate to adopt the going concern basis in preparing the financial statements.

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## **Barkbox Ireland Limited**

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### **Notes to the Abridged Financial Statements For the Period Ended 31 March 2025**

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#### **3. Accounting policies (continued)**

##### **3.3 Foreign currency translation**

###### **Functional and presentation currency**

The Company's functional and presentational currency is Euros.

###### **Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Comprehensive Income within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

##### **3.4 Pensions**

###### **Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the Company in independently administered funds.

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## Barkbox Ireland Limited

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### Notes to the Abridged Financial Statements For the Period Ended 31 March 2025

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#### 3. Accounting policies (continued)

##### 3.5 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

##### 3.6 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits;
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met; and
- Where they relate to timing differences in respect of interests in subsidiaries, associates, branches and joint ventures and the Company can control the reversal of the timing differences and such reversal is not considered probable in the foreseeable future.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

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## Barkbox Ireland Limited

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### Notes to the Abridged Financial Statements For the Period Ended 31 March 2025

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#### 3. Accounting policies (continued)

##### 3.7 Tangible assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Equipment	-	33% Straight-line
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

##### 3.8 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

##### 3.9 Financial instruments

The Company has elected to apply the provisions of Section 11 “Basic Financial Instruments” of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Statement of Financial Position when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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## Barkbox Ireland Limited

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### Notes to the Abridged Financial Statements For the Period Ended 31 March 2025

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#### 3. Accounting policies (continued)

##### 3.9 Financial instruments (continued)

###### Basic financial assets

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

###### Other financial assets

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

###### Impairment of financial assets

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

###### Basic financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

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## **Barkbox Ireland Limited**

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### **Notes to the Abridged Financial Statements For the Period Ended 31 March 2025**

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#### **3. Accounting policies (continued)**

##### **3.9 Financial instruments (continued)**

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

##### **Derecognition of financial instruments**

##### **Derecognition of financial assets**

Financial assets are derecognised when their contractual right to future cash flow expire, or are settled, or when the Company transfers the asset and substantially all the risks and rewards of ownership to another party. If significant risks and rewards of ownership are retained after the transfer to another party, then the Company will continue to recognise the value of the portion of the risks and rewards retained.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Company's contractual obligations expire or are discharged or cancelled.

##### **3.10 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.

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## Barkbox Ireland Limited

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### Notes to the Abridged Financial Statements For the Period Ended 31 March 2025

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#### 4. Judgments in applying accounting policies and key sources of estimation uncertainty

The company makes judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

##### *4.1 Critical judgements made in applying the company's accounting policies*

Management is of the opinion that there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements.

##### *4.2 Key sources of estimation uncertainty*

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

##### *Valuation of stocks*

Stock is valued at the lower of cost and net realisable value. Management reviews the company's stock levels in order to identify slow-moving and obsolete stocks and identifies items of stock which have a market price, being the selling price quoted from the market of similar items that is lower than its carrying amount. Management then estimates the amount of stock loss as an allowance on stock. Changes in demand levels, technological developments and pricing competition could affect the saleability and values of the stock which could then consequentially impact the company's results, cash flows and financial position. The carrying amount of the stock of the company at 31 March 2025 was €738,489 (Note 7).

#### 5. Directors' remuneration

	<b>Period from 5 April 2024 (date of incorporation) to 31 March 2025 €</b>
Directors' remuneration	97,500
Social security	10,871
Pension	8,467
	<hr/>
	<b>116,838</b> <hr/> <hr/>

The company has no employees other than the directors.

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**Barkbox Ireland Limited**


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**Notes to the Abridged Financial Statements**  
**For the Period Ended 31 March 2025**


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**6. Tangible assets**

	Equipment €	Construction in progress €	Total €
<b>Cost or valuation</b>			
On incorporation	-	-	-
Additions	154,339	141,578	295,917
At 31 March 2025	<u>154,339</u>	<u>141,578</u>	<u>295,917</u>
<b>Depreciation</b>			
On incorporation	-	-	-
Charge for the period	8,574	-	8,574
At 31 March 2025	<u>8,574</u>	<u>-</u>	<u>8,574</u>
<b>Net book value</b>			
At 31 March 2025	<u><u>145,765</u></u>	<u><u>141,578</u></u>	<u><u>287,343</u></u>

**7. Stocks**

	<b>2025</b> €
Goods for resale	738,489
	<u><u>738,489</u></u>

The replacement value of stocks was approximately equal to the amount shown in the statement of financial position at period end.

**8. Debtors**

	<b>2025</b> €
Trade debtors	36,866
Amounts owed by group undertakings (Note 12)	218,632
VAT	57,632
	<u><u>313,130</u></u>

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**Barkbox Ireland Limited**


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**Notes to the Abridged Financial Statements**  
**For the Period Ended 31 March 2025**


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**9. Cash and cash equivalents**

	<b>2025</b>
	<b>€</b>
Cash at bank	85,426
	<u><u>85,426</u></u>

**10. Creditors: Amounts falling due within one year**

	<b>2025</b>
	<b>€</b>
Trade creditors	11,458
Amounts owed to group undertakings (Note 12)	1,466,029
PAYE / PRSI	19,160
Accruals	47,724
	<u><u>1,544,371</u></u>

**11. Share capital**

	<b>2025</b>
	<b>€</b>
<b>Authorised, allotted, called up and fully paid</b>	
100 Ordinary shares of €1.00 each	100
	<u><u>100</u></u>

On 5 April 2025, 100 ordinary shares of €1 each were issued at par to provide for the initial capitalisation of the company.

**12. Related party transactions**

The Company avails of the exemption contained in FRS 102 Section 33 Related Party Disclosures and does not disclose transactions entered into between wholly owned members of the group.

**13. Immediate and ultimate parent company**

The immediate parent company is Bark Global, Inc., a company registered in the United States.

The ultimate parent company is Bark, Inc., a company registered in the United States.

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**Barkbox Ireland Limited**

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**Notes to the Abridged Financial Statements**  
**For the Period Ended 31 March 2025**

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**14. Events subsequent to the period end**

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

**15. Approval of financial statements**

The board of directors approved these financial statements for issue on 20 February 2026.