

Ajila Value Adding Ventures Ltd
Report and Financial Statement
for the year ended 31 December 2025

Ajila Value Adding Ventures Ltd

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Ajila Value Adding Ventures Ltd

Directors and other Information

		Type	PPS No.	% Held	
Directors	John Adedotun Odekeye	Ordinary Shares	1559315NA	500	25
	Afolabi Kekere-ekun	Ordinary Shares	9013172G	500	25
	Anthony Kolawole Olajide	Ordinary Shares	4144789O	500	25
	Adebayo Adeyemi	Ordinary Shares	2548863J	500	25
Company Secretary	Kmf Management Services				
Company Number	572340				
Registered Office and Business Address	56 Gort Uaine Clogherhead Co. Louth A92 E8W8 Ireland				
Accountants	Kmf Management Services				
Banker					

Ajila Value Adding Ventures Ltd
Directors' report
for the year ended 31 December 2025

The directors present their report and the unaudited financial statements for the year ended 31 December 2025.

Principal Activity

The principle activity of the company is in the business of providing agricultural and feeding commodities for sale.

Principal Risks and Uncertainties

The directors have identified the downturn in the economy may lead to reduced turnover and steps have been taken to accommodate this and to provide other related services to mitigate the effect. Though no alternative has been resulted to yet.

Results and Dividends

The directors do not recommend payment of a dividend as the financial statements will not allow this.

Directors

The current directors are as set out on page 3.

There were no changes in shareholdings between 31 December 2025 and the date of signing the financial statements.

Future Developments

The company could continue its present activities and current trading levels. Employees (if any) are kept and fully informed as practicable about developments within the business.

Accountants

The accountants, kmf Management Services, have indicated their willingness to continue in office in accordance with the provisions of Section 160(2) of the Companies Act, 2014.

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Books of Account

To ensure that proper books and accounting records are kept in accordance with Section 202 Companies Act, 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books of account are located at the company's office at 56 Gort Uaine, Clogherhead, County Louth.

Signed on behalf of the board:


Mr. John Adedotun Odekeye
Director
06-Apr-26


Mr. Afolabi Kekere-ekun
Director
06-Apr-26

Ajila Value Adding Ventures Ltd
Statements of director's responsibilities
for the year ended 31 December 2025

General responsibilities

Ajila Value Adding Ventures Ltd

Applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by Chartered Accountants Ireland.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. 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.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising the Companies Acts 2014, and all Regulations to be construed as one with those Acts. 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 Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Declaration on unaudited financial statements

In relation to the financial statement as set out on page 8 to 16:

The directors approved these financial statement and confirmed that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgement underlying them. They have been prepared on a going concern basis on the ground that the company will continue in business.

The directors confirm that they have made available to Kmf Mangement Services, all the company's record and provided all the information, books or documents necessary for the compilation of the financial statement.

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 December 2025.

Signed on behalf of the board:


Mr. John Adedotun Odekeye
Director
06 April 2026


Mr. Afolabi Kekere-ekun
Director
06 April 2026

Ajila Value Adding Ventures Ltd

Accountants' report on unaudited financial statements to the directors

We have compiled the financial statements of Ajila Value Adding Ventures Ltd for the year ended 31 December 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities.

This report is made solely to the company's members, as a body, in accordance with section 193 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's members those matters we are required to state to them in our 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 work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and accountants

As described in the Statement of Directors' Responsibilities, the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to compile the financial statements of Ajila Value Adding Ventures Ltd in accordance with relevant legal and requirements regulatory and International Standards and records, information and explanations supplied to us by the company.

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Acts 2014. We state whether we have obtained all the information and explanations we consider necessary for the purposes of our compilation and whether the financial statements are in agreement with the books of account. We also report to you our opinion as to:-

- whether the company has kept proper books of account;
- whether the Directors' Report is consistent with the financial statements; and
- whether at the Balance Sheet date, there exists a financial situation requiring the convening of an extraordinary general meeting of the company.

We report to the shareholders if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not given and, where practicable, include such information in our report. We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatement within it.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, express no opinion on the financial statements.

Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice applicable to Smaller Entities in Ireland, of the state of affairs of the company as at 31 December 2024 and of its profit for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Acts 2014.

We have obtained all the information and explanations that we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion the information given in the Directors' Report is consistent with the financial statements.

Kmf Management Services

2 Heron Street
Aston Village
Drogheda
Co. Louth

06 April 2026

Ajila Value Adding Ventures Ltd
Trading and Profit and Loss Accounts for the year ended 31 December 2025

	Note	2025 €	2024 €
Turnover		<u>-</u>	<u>-</u>
Cost of sales		<u>(0)</u>	<u>(0)</u>
Gross Profit		0	0
Administrative expenses		<u>(250)</u>	<u>(250)</u>
Net Profit/(Loss) before tax		(250)	(250)
Interest payable and similar charges	6	<u>(0)</u>	<u>(0)</u>
Profit/(loss) on ordinary activities before taxation		(250)	(250)
Tax on profit/(loss) on ordinary activities		-	-
Profit/(loss) for the year		<u><u>(250)</u></u>	<u><u>(250)</u></u>

Approved by the board on 06 April 2026 and signed on its behalf by

John Adedotun Odekeye
Mr. John Adedotun Odekeye
 Director

Afolabi Kekere-ekun
Mr. Afolabi Kekere-ekun
 Director

Ajila Value Adding Ventures Ltd
Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
Fixed Assets			
Tangible Assets	7	-	-
		<u>0</u>	<u>0</u>
Current Assets			
Debtors	8	-	-
Cash in Hand and at Bank		550	800
Loan Advance- Director	20	-	-
		<u>550</u>	<u>800</u>
Current Liabilities			
Amounts falling due within one year:			
Provision for Liabilities and Charges	11	-	-
Creditors & Accruals	9	250	250
Loans/Over draft		-	-
		<u>250</u>	<u>250</u>
Net Current Assets/(Liabilities)		<u>300</u>	550
Total Assets less Current Liabilities		300	550
Long Term Liabilities			
Amounts falling due after more than one year:			
Bank Loan	10	-	-
Net Assets		<u><u>300</u></u>	<u><u>550</u></u>
Capital and Reserves			
Called up share capital	13	2,000	2,000
Profit and loss account	16	<u>(1,700)</u>	<u>(1,450)</u>
		<u><u>300</u></u>	<u><u>550</u></u>

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities relating to small companies.

I/We, as director(s) of (company name), 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 of the 2014 Act. 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; 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.

Approved by the board on 06 April 2026 and signed on its behalf by


Mr. John Adedotun Odekeye
 Director


Mr. Afolabi Kekere-ekun
 Director

Ajila Value Adding Ventures Ltd
Accounting Policies
for the year ended 31 December 2025

.....continued

1 Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Acts, 2014. They comply with the Financial Reporting Standard for Smaller Entities (effective April 2008) of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. 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. Turnover

Turnover comprises the invoice value of services and or goods supplied by the company, exclusive of trade discounts and value added tax. Turnover is recognised when the significant risks and rewards of ownership of the goods and or service have passed to the buyer, usually on dispatch of the goods

1.2. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment -15% Straight line

1.3. Leasing

Tangible fixed assets held under leasing arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the balance sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the profit and loss account.

1.4. Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

1.5. Tangible fixed assets and depreciation

Tangible Fixed Asset are modified when necessary to include the revaluation of certain fixed assets.

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

1.6.	Fixtures, fittings and equipment	-	15%	Straight Line
	Computer	-	15%	Straight Line
	Motor vehicles	-	15%	Straight Line

	<u>Cost</u>	<u>Cum. Dep.</u>	<u>Residual Value</u>	<u>NBV</u>	<u>Disposed Proceeds</u>	<u>Capital Gain/Loss on Disposal</u>
<u>FIXED ASSET REGISTER: Fixtures & Fittings</u>	<u>€</u>	<u>€</u>	<u>€</u>	<u>€</u>	<u>€</u>	<u>€</u>
Computer	-	#DIV/0!	-	#DIV/0!	-	-
	-	#DIV/0!	-	#DIV/0!	-	-
	0	#DIV/0!	0	#DIV/0!	0	0

2 PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature, we use our accountants to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

3 DEPRECIATION

Note	2025	2024
	€	€
Operating profit/(loss) is stated after charging		
/(crediting): Depreciation of tangible assets	<u>0</u>	<u>0</u>

3.1. CAPITAL ALLOWANCE

%	2025	2024
Capital Allowance is calculated as a percentage of cost of Assets	<u>0</u>	<u>0</u>

4 INTEREST PAYABLE AND SIMILAR CHARGES

	2025	2024
	€	€
Finance lease charges	-	-
Interest on overdue tax	12 -	-
	<u>0</u>	<u>0</u>

5 EMPLOYEES AND REMUNERATION

The staff costs (inclusive of directors' salaries) comprise:

	2025	2024
	€	€
Wages and salaries	-	-
Pension costs	-	-
	<u>0</u>	<u>0</u>

6 TAX ON PROFIT/(LOSS) ON ORDINARY ACTIVITIES

Analysis of charge in the year

	2025	2024
	€	€
Corporation tax	-	-
Total current tax charge	<u>0</u>	<u>0</u>
Deferred tax:		
Timing differences, origination on ordinary activities	-	-
Total deferred tax	<u>0</u>	<u>0</u>
Tax on profit/(Loss) on ordinary activities	<u>0</u>	<u>0</u>

Factors Affecting tax charge for period

	2025	2024
	€	€
Profit/(Loss) on ordinary activities before taxation	<u>(250)</u>	<u>(250)</u>
Profit/(Loss) on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (31 December 2024: 12.5%)	-	-
Effect of:		
Capital allowance for period in excess of depreciation	-	-
Current year tax: Corporation tax at 12.50% (2024- 12.50%)	<u>0</u>	<u>0</u>

7 TANGIBLE FIXED ASSETS	<u>Note</u>	<u>Furniture/ Fixtures</u>	<u>Computer</u>	<u>Total</u>
Cost:		€	€	€
At 1 January 2025		-	-	0
Add: Acquisition		-	-	-
Disposal		-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2025		<u>0</u>	<u>0</u>	<u>0</u>
Depreciation				
At 1 January 2025		-	-	0
Charges for the year		-	-	-
Disposal		-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2025		<u>0</u>	<u>0</u>	<u>0</u>
Net Book Value				
At 31 December 2025		<u>0</u>	<u>0</u>	<u>0</u>
At 31 December 2024		<u>0</u>	<u>0</u>	<u>0</u>
8 DEBTORS		2025	2024	
		€	€	
Trade debtors	18	-	-	
Other debtors		-	-	
		<u>-</u>	<u>-</u>	
		<u>0</u>	<u>0</u>	
9 CREDITORS		2025	2024	
Amounts falling due within one year		€	€	
Other Creditors				
Accruals and deferred payment	17	<u>250</u>	<u>250</u>	
Taxation Creditors		2025	2024	
		€	€	
Corporation tax		-	-	
PAYE/PRSI		-	-	
VAT		-	-	
		<u>-</u>	<u>-</u>	
		<u>250</u>	<u>250</u>	
10 CREDITORS		2025	2024	
Amounts falling due after more than one year		€	€	
Bank Loan		<u>-</u>	<u>-</u>	

Ajila Value Adding Ventures Ltd
Notes to the accounts
for the year ended 31 December 2025

.....continued
Deferred
taxation

11	PROVISION FOR LIABILITIES AND CHARGES	Note	2025 €	2024 €
	At 1 January		-	-
	Movement in the year		-	-
			<u>-</u>	<u>-</u>
	At 31 December		<u>0</u>	<u>0</u>
12	Provision for deferred taxation			
	Deferred tax charge in profit and loss account		-	-
			<u>-</u>	<u>-</u>
	Provision at 31 December		<u>0</u>	<u>0</u>
13	SHARE CAPITAL		2025 €	2024 €
	Description	No. Of Shares	Value of Unit	
	Authorised equity			
	Ordinary Shares	1,000,000	€ 1 <u>1,000,000</u>	<u>1,000,000</u>
	Allotted, called up and fully paid			
	Ordinary Shares	2,000	€ 1 <u>2,000</u>	<u>2,000</u>
14	Reconciliation of movements in shareholders' fund		31/12/25 €	31/12/24 €
	Deficit/(Surrplus) for the year		(250)	(250)
	Net proceeds of equity share issue		-	-
	Net addition to shareholders' funds		<u>(250)</u>	<u>(250)</u>
	Opening Shareholders' funds		<u>(1,450)</u>	<u>(1,200)</u>
	Closing shareholders' funds		<u>(1,700)</u>	<u>(1,450)</u>
15	The directors' and the secretary's interests in the shares of the company are as follows:-			
	Name:	Class of Shares	Number Held At	
			31/12/25	01/01/25
	John Adedotun Odekeye	Ordinary Shares	500	500
	Afolabi Kekere-ekun	Ordinary Shares	500	500
	Anthony Kolawole Olajide	Ordinary Shares	500	500
	Adebayo Adeyemi	Ordinary Shares	<u>500</u>	<u>500</u>
			<u>2,000</u>	<u>2,000</u>
16	PROFIT AND LOSS ACCOUNT		2025 €	2024 €
	At 1 January		(1,450)	(1,200)
	Profit/(loss) for the year		<u>(250)</u>	<u>(250)</u>
	At 31 December		<u>(1,700)</u>	<u>(1,450)</u>

Ajila Value Adding Ventures Ltd
Notes to the accounts
for the year ended 31 December 2025

continued	
	2025	2024
	€	€
17 ACCRUALS AND DEFERRED PAYMENT		
At 1 January	250	200
Loan-	Cr. -	-
Others (Accountancy Fees)	Cr. 250	250
	<u>500</u>	<u>450</u>
Movement in the year	Dr. 250	200
At 31 December	<u>250</u>	<u>250</u>
18 TRADE DEBTORS		
	2025	2024
	€	€
	-	-
	<u>-</u>	<u>-</u>
	<u>0</u>	<u>0</u>
19 DIRECTORS' REMUNERATION		
	2025	2024
	€	€
Remuneration including pension contributions	-	-
PREM portion of Gross remuneration	-	-
Transfer From Director's Current account	-	-
	<u>-</u>	<u>-</u>
	<u>0</u>	<u>0</u>
20 DIRECTORS' LOAN ACCOUNT		
	2025	2024
	€	€
At 1 January	-	-
Amount Received from Business/Paid back	-	-
	<u>-</u>	<u>-</u>
Loan Advance To Business/Repayment	-	-
	<u>-</u>	<u>-</u>
Balance Transfer to Dir. Remuneration	-	-
	<u>-</u>	<u>-</u>
At 31 December	<u>0</u>	<u>0</u>
21 APPROVAL OF FINANCIAL STATEMENTS		

The financial statements were approved and authorised for issue by the board of directors on 06 April 2026

Ajila Value Adding Ventures Ltd

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE REPORT OF THE AUDITORS

Ajila Value Adding Ventures Ltd
Supplementary Information Relating To The Financial Statements
Trading Statement
for the year ended 31 December 2025

	Note	2025 €	2024 €
Sales			
Sales		-	-
Cost of Sales			
Purchases		-	-
Direct cost		-	-
		<u>0</u>	<u>0</u>
Gross Profit (99%/99%)		<u>0</u>	<u>0</u>
Administrative Expenses			
Directors' remunerations	19	-	-
Rent payable		-	-
Insurance		-	-
General Expenses		-	-
Light and heat		-	-
Repairs and maintenance		-	-
Printing, postage and stationery		-	-
Telephone		-	-
Motor expenses		-	-
Travelling and entertainment		-	-
Office Expense		-	-
Accountancy		250	250
Professional Fees		-	-
Dir. Allowable Exp		-	-
Bank charges		-	-
Cleaning		-	-
Subsistence/Eating Allowance		-	-
Subscriptions		-	-
Depreciation	7	-	-
		<u>250</u>	<u>250</u>
Operating Profit/(Loss)-		(250)	(250)