
UNIBOTTLE LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

UNIBOTTLE LIMITED

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UNIBOTTLE LIMITED

COMPANY INFORMATION

Directors Patricia Marraro (French)
Paul Rotshuizen (Dutch)
Konstantin Sukhov
Colm MacDonald

Company secretary Patricia Marraro

Registered number 499064

Registered office 5th Floor
40 Mespil Road
Dublin 4
D04 C2N4

Accountants Crowe Ireland
Chartered Accountants
40 Mespil Road
Dublin 4
D04 C2N4

Bankers Allied Irish Banks
1-4 Baggot Street Lower
Dublin 2

Solicitors Mason Hayes & Curran
6th Floor
South Bank House
Barrow Street
Dublin 4

UNIBOTTLE LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF UNIBOTTLE LIMITED
FOR THE YEAR ENDED 31 MAY 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Unibottle Limited for the year ended 31 May 2025 which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Unibottle Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Unibottle Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of Directors of Unibottle Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Unibottle Limited and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 May 2025 your duty to ensure that Unibottle Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Unibottle Limited. You consider that Unibottle Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Unibottle Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Crowe Ireland

Chartered Accountants

40 Mespil Road
Dublin 4
D04 C2N4

Date: 18 November 2025

UNIBOTTLE LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 MAY 2025**

	Note	2025 €	2024 €
Current assets			
Stocks	6	146,069	88,199
Debtors: amounts falling due within one year	7	131,425	56,533
Cash at bank and in hand		59,750	226,100
		<u>337,244</u>	<u>370,832</u>
Creditors: amounts falling due within one year	8	(236,596)	(228,349)
		<u>100,648</u>	<u>142,483</u>
Net assets			
Capital and reserves			
Called up share capital presented as equity		175	175
Capital redemption reserve		25	25
Profit and loss account		100,448	142,283
		<u>100,648</u>	<u>142,483</u>
Shareholders' funds			
		<u>100,648</u>	<u>142,483</u>

We, as directors of Unibottle Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) 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 on 18 November 2025.

Patricia Marraro
Director

Colm MacDonald
Director

The notes on pages 4 to 11 form part of these financial statements.

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

1. General information

Unibottle Limited is primarily involved in supplying Western European food and beverage companies with high quality and competitively priced glass packaging. A secondary activity is to supply small and medium size spirits companies with high end glass bottles, including decoration for new product launches. The Company's registered office is 5th Floor, 40 Mespil Road, Dublin 4.

The Company is a private limited company incorporated and domiciled in Ireland. The company is tax resident in Ireland. The company registration number is 499064.

The significant accounting policies adopted by the company and applied consistently in the preparation of these financial statements are set out below:

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

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 3).

2.2 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 Profit and Loss Account within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

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

2. Accounting policies (continued)

2.3 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.

2.4 Operating leases: the Company as lessor

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to statement of comprehensive income on a straight-line basis over the period of the lease.

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

2. Accounting policies (continued)

2.5 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 balance sheet 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 balance sheet 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 balance sheet date.

2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.9 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

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

2. Accounting policies (continued)

2.9 Financial instruments (continued)

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Investments in non-derivative instruments that are equity to the issuer are measured at fair value with changes recognised in the Profit and loss account if the shares are publicly traded or their fair value can otherwise be measured reliably or at cost less impairment for all other investments.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Profit and loss account.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an 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.

2.10 Employee benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

2.11 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

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

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

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Going Concern

During 2022 due to international trade sanctions imposed on the Russian Federation, the company's access to its suppliers were reduced. The directors are aware of the significant challenges that the company faces due to this and have taken steps to mitigate the impact of this on the company and are currently considering the future options for the company.

On this basis, the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

The financial statements have been prepared on a going concern basis.

Stock

Stock is stated at the lower of cost and net realisable value. The directors impair the value of stock where they believe the full cost will not be recoverable. Any significant increase or reduction in this impairment would have an impact on the operating results of the company.

4. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025	<i>2024</i>
	No.	<i>No.</i>
Employees	4	<i>4</i>
	<u><u>4</u></u>	<u><u>4</u></u>

5. Directors' remuneration

	2025	<i>2024</i>
	€	<i>€</i>
Directors' emoluments	215,167	<i>226,706</i>
	<u><u>215,167</u></u>	<u><u>226,706</u></u>

UNIBOTTLE LIMITED

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

6. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	146,069	88,199

The net replacement cost of stocks is not expected to be materially different from that shown above.

7. Debtors

	2025	2024
	€	€
Other debtors	96,885	42,619
Prepayments and accrued income	28,571	13,914
Corporation tax recoverable	5,969	-
	131,425	56,533

8. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Customer deposits	64,999	118,304
Trade creditors	143,377	73
Corporation tax	-	9,504
Taxation and social insurance	6,420	5,177
Other creditors	15,000	-
Accruals	6,800	95,291
	236,596	228,349

UNIBOTTLE LIMITED

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

9. Share capital

	2025 €	2024 €
Authorised		
49,975 (2024 - 49,975) Ordinary shares of €1.00 each	49,975	49,975
50,000 (2024 - 50,000) B ordinary shares of €1.00 each	50,000	50,000
	99,975	99,975
	99,975	99,975
Allotted, called up and fully paid		
75 (2024 - 75) Ordinary shares of €1.00 each	75	75
100 (2024 - 100) B ordinary shares of €1.00 each	100	100
	175	175
	175	175

10. Related party transactions

Key Management Remuneration

The directors are considered to be key management. The compensation paid or payable to key management for employee services was €214,167 in 2025 (2024: €204,167).

11. Post balance sheet events

There were no significant subsequent events, with the exception of the ongoing impact of the reduction of available suppliers due to international trade sanctions, which the company is managing, and which commenced before the balance sheet date, that require disclosure or adjustment to the financial statements.

12. Appropriation of Profit & loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	142,283	45,483
Other movement in the profit and loss account	(41,835)	96,800
	100,448	142,283
	100,448	142,283

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

13. Approval of financial statements

The board of directors approved these financial statements for issue on 18 November 2025.