

AHC Foods Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

AHC Foods Limited

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AHC Foods Limited
ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of AHC Foods Limited
for the financial year ended 31 December 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 4 to 8 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of AHC Foods Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them 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 the Company and its director for our work or for this report.

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

You have acknowledged on the Statement of Financial Position for the year ended 31 December 2025 your duty to ensure that AHC Foods Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of AHC Foods Limited. You consider that AHC Foods Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of AHC Foods Limited. For this reason, we have not verified the adequacy, 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 statutory abridged financial statements.

LEWIS & CO CHARTERED ACCOUNTANTS

8 Priory Office Park
Stillorgan Road
Blackrock
Co. Dublin
A94 EE95

2 March 2026

AHC Foods Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	5	7,749	10,332
Tangible assets	6	6,888	9,064
		<u>14,637</u>	<u>19,396</u>
Current Assets			
Debtors	7	414	414
Creditors: amounts falling due within one year	8	(137,073)	(137,025)
		<u>(136,659)</u>	<u>(136,611)</u>
Net Current Liabilities		(136,659)	(136,611)
Total Assets less Current Liabilities		(122,022)	(117,215)
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	(122,122)	(117,315)
		<u>(122,022)</u>	<u>(117,215)</u>
Shareholders' Deficit		(122,022)	(117,215)

I as Director of AHC Foods 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 section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 financial year and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014. The 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 section 353 Companies Act 2014 and the micro companies' regime.

Approved by the board on 2 March 2026 and signed on its behalf by:

Andrew Holmes
Director

AHC Foods Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

AHC Foods Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 678251. The registered office of the company is Watson & Johnson Centre, Mill Road, Greystones, Wicklow, Ireland. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. 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.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of services and goods supplied by the company, exclusive of trade discounts and value added tax.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 5 years.

Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	15% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

AHC Foods Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Taxation

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

Research and development

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging/(crediting):		
Amortisation of intangible assets	2,583	2,583
Depreciation of tangible assets	2,176	3,354
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

5. Intangible assets

	Development Costs	Total
	€	€
Cost		
At 1 January 2025	12,915	12,915
	<u> </u>	<u> </u>
At 31 December 2025	12,915	12,915
	<u> </u>	<u> </u>
Provision for diminution in value		
At 1 January 2025	2,583	2,583
Charge for financial year	2,583	2,583
	<u> </u>	<u> </u>
At 31 December 2025	5,166	5,166
	<u> </u>	<u> </u>
Net book value		
At 31 December 2025	7,749	7,749
	<u><u> </u></u>	<u><u> </u></u>
At 31 December 2024	10,332	10,332
	<u><u> </u></u>	<u><u> </u></u>

AHC Foods Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2025	5,410	10,002	15,412
At 31 December 2025	5,410	10,002	15,412
Depreciation			
At 1 January 2025	1,352	4,996	6,348
Charge for the financial year	676	1,500	2,176
At 31 December 2025	2,028	6,496	8,524
Net book value			
At 31 December 2025	3,382	3,506	6,888
At 31 December 2024	4,058	5,006	9,064

7. Debtors

	2025	2024
	€	€
Other debtors	100	100
Taxation	314	314
	414	414

8. Creditors

	2025	2024
	€	€
Amounts falling due within one year		
Amounts owed to credit institutions	25	10
Amounts owed to related parties (Note 11)	94,655	137,015
Director's current account	42,393	-
	137,073	137,025

9. Income Statement

	2025	2024
	€	€
At 1 January 2025	(117,315)	(54,673)
Loss for the financial year	(4,807)	(62,642)
At 31 December 2025	(122,122)	(117,315)

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

11. Related party transactions

Net balances with related parties:

	2025	2024
	€	€
Trading amounts owed to related parties	94,655	137,015

AHC Foods Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 2 March 2026.