

Company No.

586416

CK FOOD LIMITED
(Incorporated in Republic of Ireland)

**ABRIDGED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 APRIL 2025**

Company No.

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**ABRIDGED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 APRIL 2025**

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CK FOOD LIMITED
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COMPANY INFORMATION

DIRECTORS

Qing Lin
ZongZhen Tang

SECRETARY

ZongZhen Tang

COMPANY NUMBER

586416

REGISTERED OFFICE

17 Princes Street
Cork City
Co Cork

BANKER

Bank of Ireland
32 South Mall
Co Cork

Company No.

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CK FOOD LIMITED
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STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial YEAR which gives 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 those financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to material departures disclosed and explained in the financial statements;
- prepare the financial statements based 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 comply with the Companies Acts 1963 to 2014. 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.

QING LIN
DIRECTOR

ZONGZHEN TANG
DIRECTOR

Date: 15 December 2025

Company No.

586416

CK FOOD LIMITED
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ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025

| | Note | <u>2025</u> € |
|---|------|-----------------------|
| FIXED ASSET | | |
| Tangible assets | 3 | 1,650 |
| | | <u>1,650</u> |
| CURRENT ASSETS | | |
| Stocks | 4 | 5,884 |
| Cash at bank and in hand | | 668,602 |
| | | <u>674,486</u> |
| CURRENT LIABILITIES | | |
| Creditors: falling due within one year | 5 | (25,365) |
| NET CURRENT ASSETS | | |
| | | <u>649,121</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | |
| | | <u><u>660771</u></u> |
| CAPITAL AND RESERVES | | |
| Called up share capital | 6 | 100 |
| Profit and loss account | 7 | 686,671 |
| | | <u>686,771</u> |
| Dividend | | 36,000 |
| | | <u><u>650,701</u></u> |

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The notes on pages 6 to 8 form an integral part of these financial statements
CK FOOD LIMITED
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ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025 (Continued)

We, as director(s) of CK FOOD LIMITED, state that:

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

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),

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,

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.

In accordance with a resolution of the Board of Directors dated 15 December 2025.

QING LIN
DIRECTOR

ZONGZHEN TANG
DIRECTOR

The notes on pages 6 to 8 form an integral part of these financial statements.

CK FOOD LIMITED
(Incorporated in Republic of Ireland)

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 30 APRIL 2025**

1 BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements have been prepared on a going concern basis. This assumes that the Company will continue in operational existence for the foreseeable future.

2 SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been consistently applied in dealing with items which are considered material in relation to the Company's financial statements.

(a) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated on a straight line basis to write off the cost of the fixed assets over their estimated useful life. The principal annual depreciation rate used is as follows:

| | |
|-----------|---------|
| Equipment | 8 years |
|-----------|---------|

Gains and losses on disposals are determined by comparing proceeds with carrying amount and are included in profit/ (loss) from operations.

(b) Impairment of fixed assets

Fixed assets are subject to review for impairment. Any impairment is recognised in the profit and loss account in the year in which it occurs.

(c) Stocks

Stocks are stated at the lower of cost and net realisable value. Cost is determined on a first-in-first-out basis.

Net realisable value is the estimated selling price in the ordinary course of business, less the selling expenses.

(d) Revenue recognition

Sales are recognised upon delivery of products and customer acceptance, if any, net of value added taxes and discounts.

(e) Taxation

Current tax, including Irish corporation tax and foreign taxes, is provided on the Company's taxable profits, at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

CK FOOD LIMITED
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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 30 APRIL 2025 (CONTINUED)

2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Deferred taxation

The tax expense is determined on the basis of tax effect accounting using the liability method. Deferred taxation is recognised for timing differences except when there is reasonable evidence that such timing differences will not reverse in the foreseeable future. The tax effect of timing differences that result in a debit balance or a debit to the deferred tax balance is not carried forward unless there is a reasonable expectation of its realisation.

3 TANGIBLE ASSETS

| | <u>Fixtures, Fittings and equipment</u> € | <u>Total</u> € |
|--------------------------|--|---------------------|
| Cost | | |
| At 1 May 2022 | 6,391 | 6,391 |
| Additions | 0 | 0 |
| Disposals | (0) | (0) |
| At 30 April 2025 | <u>6,391</u> | <u>6,391</u> |
| Accumulated depreciation | | |
| At 1 May 2020 | 3,942 | 3,942 |
| Charge for the year | 799 | 799 |
| Disposals | (0) | (0) |
| At 30 April 2025 | <u>4,741</u> | <u>4,741</u> |
| Net book value | | |
| At 30 April 2025 | <u><u>1,650</u></u> | <u><u>1,650</u></u> |

4 STOCKS

| | |
|---------------------------------|---------------------|
| | <u>2025</u> € |
| Raw materials | 4,708 |
| Beverages and other consumables | 1,176 |
| | <u><u>5,884</u></u> |

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CK FOOD LIMITED
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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 30 APRIL 2025 (CONTINUED)

| | | |
|---|--|---------------------------|
| 5 | CREDITORS: FALLING DUE WITHIN ONE YEAR | <u>2025</u> € |
| | PAYE & PRSI payable | 3,489 |
| | VAT payable | 4,081 |
| | Corporation Tax payable | 17,775 |
| | Accruals | 20 |
| | | <hr/> <u>25,365</u> <hr/> |

The balance due to the Directors of the Company was in respect of advances for working capital purposes, interest free and has no fixed repayment terms.

| | | |
|---|-------------------------------------|------------------|
| 6 | CALLED UP SHARE CAPITAL | <u>2025</u> € |
| | Authorised: | |
| | 100,000 ordinary shares of €1 each | <u>100,000</u> |
| | Allotted, called up and fully paid: | |
| | 100 ordinary shares of €1 each | <u>100</u> |

| | | |
|---|--------------------------|----------------------------|
| 7 | PROFIT AND LOSS ACCOUNT | <u>2025</u> € |
| | At the beginning of year | 559,969 |
| | Profit for the year | 126,702 |
| | At the ended of year | <hr/> <u>686,671</u> <hr/> |

8 POST BALANCE SHEET EVENTS
No significant events have taken place since the balance sheet date which would require disclosure or amendment to the financial statements

9 APPROVAL OF THE FINANCIAL STATEMENTS

In accordance with a resolution of the Board of Directors dated 15 December 2025.