

Company registration number 407772 (Ireland)

IRELAND INDIA IMPORT EXPORT COMPANY LTD
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

IRELAND INDIA IMPORT EXPORT COMPANY LTD

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IRELAND INDIA IMPORT EXPORT COMPANY LTD

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

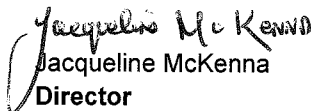
In relation to the financial statements which comprise the profit and loss account, the balance sheet and the related notes:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to DBA Accountants Limited, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year ended 30 June 2025.

On behalf of the board



Maurice McCarron
Director



Jacqueline McKenna
Director

18 February 2026

IRELAND INDIA IMPORT EXPORT COMPANY LTD

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	3		-		745
Current assets					
Debtors	4	-		219,334	
Cash at bank and in hand		-		121	
				<u>219,455</u>	
Creditors: amounts falling due within one year	5	(11,949)		(11,395)	
Net current (liabilities)/assets			(11,949)		208,060
Total assets less current liabilities			(11,949)		<u>208,805</u>
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss reserves	6	(12,049)			208,705
Total equity			(11,949)		<u>208,805</u>

We, as directors of Ireland India Import Export Company Ltd, state that:

(a) The company is availing itself of the exemption from audit 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) The directors acknowledge the obligations of the company, under the Companies Act 2014:

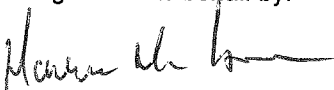
(i) to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year; and

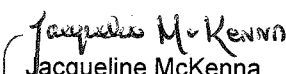
(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

(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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 18 February 2026 and are signed on its behalf by:


Maurice McCarron
Director


Jacqueline McKenna
Director

IRELAND INDIA IMPORT EXPORT COMPANY LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Company information

Ireland India Import Export Company Ltd is a limited company domiciled and incorporated in Ireland. The registered office is Killycarran, Emyvale, Co. Monaghan. The principal activity of the company is that of business consultancy. The company registration number is 407772.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Plant and machinery	12.50% Straight Line
Fixtures, fittings & equipment	12.50% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.3 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

IRELAND INDIA IMPORT EXPORT COMPANY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.6 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences. Deferred tax assets are recognised to the extent they are regarded as recoverable.

2 Operating loss

	2025	2024
Operating loss for the year is stated after charging:	€	€
Depreciation of tangible fixed assets	-	33
Loss on disposal of tangible fixed assets	745	-
	<u> </u>	<u> </u>

IRELAND INDIA IMPORT EXPORT COMPANY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

3 Tangible fixed assets	Plant and machinery	Fixtures, fittings & equipment	Total
	€	€	€
Cost			
At 1 July 2024	13,662	11,317	24,979
Disposals	(13,662)	(11,317)	(24,979)
At 30 June 2025	-	-	-
Depreciation and impairment			
At 1 July 2024	13,662	10,572	24,234
Eliminated in respect of disposals	(13,662)	(10,572)	(24,234)
At 30 June 2025	-	-	-
Carrying amount			
At 30 June 2025	-	-	-
At 30 June 2024	-	745	745
4 Debtors		2025	2024
Amounts falling due within one year:		€	€
Trade debtors		-	219,334
5 Creditors: amounts falling due within one year		2025	2024
		€	€
Other creditors including tax and social insurance		11,949	11,395
6 Profit and loss reserves		2025	2024
		€	€
At the beginning of the year		208,705	209,413
Loss for the year		(220,754)	(708)
At the end of the year		(12,049)	208,705
7 Directors' transactions			
Loans to/(from) directors			
Transactions in relation to loans with directors during the year are outlined in the table below:			

IRELAND INDIA IMPORT EXPORT COMPANY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

7 Directors' transactions

(Continued)

The loan is non-interest bearing and repayable on demand.

Description	% Rate	Opening balance €	Amounts advanced €	Amounts repaid €	Closing balance €
Maurice McCarron - Repayable	-	10,585	1,425	(62)	11,948
		<u>10,585</u>	<u>1,425</u>	<u>(62)</u>	<u>11,948</u>

8 Approval of financial statements

The directors approved the financial statements on 18 February 2026.