

Company Number: 744440

Kapara Ltd

Abridged Unaudited Financial Statements

for the financial year ended 31 August 2025

Kapara Ltd
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Kapara Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

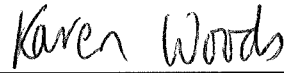
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 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.

Signed on behalf of the board



Aidan Woods
Director

15 January 2026



Karen Woods
Director

15 January 2026

Kapara Ltd
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Kapara Ltd
for the financial year ended 31 August 2025

In accordance with our 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 August 2025 as set out on pages 6 to 9 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Kapara Ltd, as a body, 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 Board of Directors 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 Board of Directors, as a body, for our work or for this report.

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

You have acknowledged on the Balance Sheet for the year ended 31 August 2025 your duty to ensure that Kapara Ltd 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 profit of Kapara Ltd. You consider that Kapara Ltd 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 Kapara Ltd. 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.

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74 Northumberland Road

Ballsbridge

Co Dublin

D04 XF75

Ireland

15 January 2026

Kapara Ltd
BALANCE SHEET

as at 31 August 2025

| | Notes | 2025 € | 2024 € |
|---|-------|----------------|------------|
| Current Assets | | | |
| Debtors | 5 | 100 | 100 |
| Cash and cash equivalents | | 101,298 | - |
| | | <u>101,398</u> | <u>100</u> |
| Net Current Assets | | <u>101,398</u> | <u>100</u> |
| Total Assets less Current Liabilities | | <u>101,398</u> | <u>100</u> |
| Capital and Reserves | | | |
| Called up share capital presented as equity | | 100 | 100 |
| Retained earnings | | 101,298 | - |
| Equity attributable to owners of the company | | <u>101,398</u> | <u>100</u> |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Kapara Ltd, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;

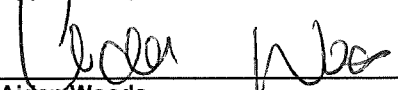
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied;

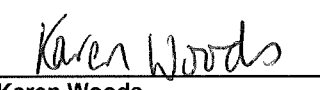
(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 15 January 2026 and signed on its behalf by:


 Aidan Woods
 Director


 Karen Woods
 Director

Kapara Ltd
STATEMENT OF CHANGES IN EQUITY
as at 31 August 2025

| | Called up share capital € | Retained earnings € | Total € |
|-------------------------------|--|------------------------------------|--------------------|
| At 1 September 2023 | - | - | - |
| At 31 August 2024 | 100 | - | 100 |
| Profit for the financial year | - | 101,298 | 101,298 |
| At 31 August 2025 | 100 | 101,298 | 101,398 |

Kapara Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Kapara Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 744440. The registered office of the company is 79 Pearse Street, Dublin 2. The principal activity of the company is that of a holding company. 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 August 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

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.

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 Balance Sheet date.

Ordinary share capital

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

| | | |
|-------------------------------------|----------------|-------------|
| 3. Income from investments | 2025 | 2024 |
| | € | € |
| Dividends from subsidiary companies | <u>101,298</u> | <u>-</u> |

4. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

| | | |
|-----------|-------------|-------------|
| | 2025 | 2024 |
| | Number | Number |
| Directors | <u>2</u> | <u>2</u> |

| | | |
|----------------------------------|-------------|-------------|
| 5. Debtors | 2025 | 2024 |
| | € | € |
| Called up share capital not paid | <u>100</u> | <u>100</u> |

Kapara Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
 for the financial year ended 31 August 2025

6. Income Statement

| | 2025 |
|-------------------------------|-----------------------|
| | € |
| At 1 September 2024 | - |
| Profit for the financial year | <u>101,298</u> |
| At 31 August 2025 | <u><u>101,298</u></u> |

7. Capital commitments

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

8. Post-Balance Sheet Events

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

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 15 January 2026.