

Registration number 686554

Inam Awadh Foods Limited
Abridged financial statements
for the financial year ended 26 July 2025

Inam Awadh Foods Limited

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Inam Awadh Foods Limited

Directors and other information

Director	Muhammad Sajjad
Secretary	Laura Garbenciute
Company number	686554
Registered office	Office 1 Eastwae Retail Centre Kinnegad Westmeath
Accountants	Ronan Duffy & Co. Office 1 Eastwae Retail Centre Kinnegad Co. Westmeath
Business address	Abrakebabra Island Key East Wall Dublin 3
Bankers	Bank of Ireland 26 Marino Mart Dublin 3

Inam Awadh Foods Limited

**Extract from Director's report in accordance with section 329 of the Companies Act 2014
for the financial year ended 26 July 2025
as signed by Muhammad Sajjad on 28 February 2026**

The director and secretary who served during the financial year and their interest in the company are as stated below:

	Ordinary shares of €1 each	
	26/07/25	27/07/24
Muhammad Sajjad	100	100
Laura Garbenciute (Secretary)	-	-

Inam Awadh Foods Limited

Director's responsibilities statement

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements giving a true and fair view of the state of affairs of the company and of the profit or loss of the company for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council, adopting Section 1A of that Standard, and Irish law). Under company law, the director 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 those financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 director is responsible for ensuring the company keeps 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Inam Awadh Foods Limited

Accountants' report on the unaudited financial statements to the director of Inam Awadh Foods Limited

We have compiled the financial statements for the financial year ended 26 July 2025 set out on pages 5 to 12 in accordance with company law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) , adopting Section 1A of that Standard.

Respective responsibilities of director and accountants

As described on page 3 the director is responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358, Companies Act, 2014.

It is our responsibility to compile the financial statements of Inam Awadh Foods Limited from the accounting records, information and explanations supplied to us by the director.

Scope of work

This report is made to the Company's Board of Directors, 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 the Company's 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 the Institute of Chartered Accountants in Ireland known as Miscellaneous Technical Statement - M41 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. 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.

Ronan Duffy & Co.
Chartered Accountants
Office 1 Eastwae Retail Centre
Kinnegad
Co. Westmeath

Date: 28 February 2026

Inam Awadh Foods Limited

**Abridged balance sheet
as at 26 July 2025**

		2025		2024	
Notes	€	€	€	€	
Fixed assets					
Tangible assets	7		340,931	367,074	
Current assets					
Stocks	8	-		4,000	
Debtors	9	6,247		10,467	
Cash at bank and in hand		512		7,467	
		6,759		21,934	
Creditors: amounts falling due within one year	10	(718,938)		(653,193)	
Net current liabilities			(712,179)	(631,259)	
Excess of liabilities over assets			(371,248)	(264,185)	
Capital and reserves					
Called up share capital presented as equity	11		100	100	
Profit and loss account	12		(371,348)	(264,285)	
Equity shareholders' funds			(371,248)	(264,185)	

The unaudited financial statements have been prepared in accordance with the Companies Act 2014, and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the disclosure exemptions allowed by Section 1A of FRS 102 for small companies.

I, as director of Inam Awadh Foods 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,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).
- 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 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.

The notes on pages 7 to 12 form an integral part of these financial statements.

Inam Awadh Foods Limited

The financial statements were approved by the Board on 28 February 2026 and signed on its behalf by

Muhammad Sajjad
Director

The notes on pages 7 to 12 form an integral part of these financial statements.

Inam Awadh Foods Limited

Notes to the abridged financial statements for the financial year ended 26 July 2025

1 General information

The unaudited financial statements have been prepared in accordance with the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council known as FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), adopting Section 1A of that Standard.

Inam Awadh Foods Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is Office 1, Eastwae Retail Centre, Kinnegad, Westmeath, with the principal place of business of the company being Abrakebabra, Island Key, East Wall, Dublin 3.

The principal activity of the company was the operation of Abrakebabra East Wall. The company ceased to trade on 7th January 2025.

Statement of Compliance

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

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Statement of 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.

2.1. Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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' issued by the Financial Reporting Council using Section 1A of that Standard.

2.2. Turnover Policy

Turnover represents the fair value of sales income of the company received and receivable during the year, excluding value added tax.

Inam Awadh Foods Limited

Notes to the abridged financial statements for the financial year ended 26 July 2025

2.3. Tangible fixed assets and depreciation

Tangible fixed assets

Tangible fixed assets are recorded at historic cost. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	15% Straight Line

2.4. Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

2.5. Taxation

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Current tax is provided 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.

Deferred tax is recognised on all timing differences where the transaction or events that give rise to an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred by the balance sheet date. Deferred tax assets are recognised when it is more likely than not that they will be recovered. Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.6. Goods supplied subject to reservation of title

Some trade creditors had reserved title to goods supplied to the company. Since the extent to which such creditors are effectively secured depends on a number of factors and conditions, some of which are not readily determinable, it is not possible to indicate how much of the above amount is secured under reservation of title. The accounts are prepared on the basis of commercial substance rather than strict legal form.

3. Turnover

The total turnover of the company for the financial year has been derived from its principal activity wholly undertaken in Ireland.

Inam Awadh Foods Limited

**Notes to the abridged financial statements
for the financial year ended 26 July 2025**

4.	Operating loss	2025	2024
		€	€
	Operating loss is stated after charging:		
	Depreciation and other amounts written off tangible assets	26,143	29,197
		<u> </u>	<u> </u>
5.	Employees		
	Number of employees		
	The average monthly numbers of employees (including the director) during the financial year were:	2025	2024
		2	6
		<u> </u>	<u> </u>
	Employment costs	2025	2024
		€	€
	Wages and salaries	41,145	82,300
	Social welfare costs	4,271	7,911
		<u>45,416</u>	<u>90,211</u>
6.	Director's remuneration		
		2025	2024
		€	€
	<i>Amounts in relation to persons who were directors at any time during the financial year :</i>		
	Aggregate emoluments paid to or receivable by directors in respect of qualifying services	-	-
		<u> </u>	<u> </u>
		<u> </u>	<u> </u>

Other than as shown above any further required disclosures in section 305 - 306, Companies Act 2014, are nil.

Inam Awadh Foods Limited

**Notes to the abridged financial statements
for the financial year ended 26 July 2025**

7. Tangible fixed assets	Long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost			
At 27 July 2024	160,187	268,242	428,429
At 26 July 2025	<u>160,187</u>	<u>268,242</u>	<u>428,429</u>
Depreciation			
At 27 July 2024	4,770	56,585	61,355
Charge for the financial year	2,331	23,812	26,143
At 26 July 2025	<u>7,101</u>	<u>80,397</u>	<u>87,498</u>
Net book values			
At 26 July 2025	<u>153,086</u>	<u>187,845</u>	<u>340,931</u>
At 26 July 2024	<u>155,417</u>	<u>211,657</u>	<u>367,074</u>

8. Stocks	2025 €	2024 €
Goods for resale	-	4,000
	<u>-</u>	<u>4,000</u>

The replacement cost of stock does not differ materially from the amounts shown above.

9. Debtors	2025 €	2024 €
Trade & other debtors	3,857	8,077
Amounts owed by connected undertakings (Note 14)	2,390	2,390
	<u>6,247</u>	<u>10,467</u>

Inam Awadh Foods Limited

**Notes to the abridged financial statements
for the financial year ended 26 July 2025**

10.	Creditors: amounts falling due within one year	2025	2024
		€	€
	<i>Other creditors</i>		
	Trade & other creditors	10,199	15,025
	Amounts owed to connected undertaking	708,641	635,910
	Director's accounts	98	98
	<i>Taxation creditors</i>		
	PAYE/PRSI	-	2,264
	VAT	-	(104)
		<u>718,938</u>	<u>653,193</u>

The PRSI element of the PAYE/PRSI accrual above was €- (26 July 2024 : €1,425)

11.	Called up share capital presented as equity	2025	2024
		€	€
	Allotted, called up and fully paid equity		
	100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>
12.	Equity Reserves	Profit and loss account	Total
		€	€
	At 27 July 2024	(264,285)	(264,285)
	Loss for the financial year	(107,063)	(107,063)
	At 26 July 2025	<u>(371,348)</u>	<u>(371,348)</u>

Inam Awadh Foods Limited

Notes to the abridged financial statements for the financial year ended 26 July 2025

13. Transactions with director

Name of director	Muhammad Sajjad	
	2025 €	2024 €
Amount owed to director as at 27 July 2024	98	98
Repaid by director in year	-	-
Advanced to director in the year	-	-
Amount owed to director as at 26 July 2025	<u>98</u>	<u>98</u>

The interest rate applied to this loan was 0% and is repayable on demand.

14. Related party transactions

Ultimate controlling party

Muhammad Sajjad, the chairman of the company, is considered by the Board to be the company's ultimate controlling party as he holds 100% (26 July 2024 : 100%) of the ordinary share capital of the company.

Connected companies

The company is related to Inam Retail Inv Limited by virtue of common directors and shareholders. During the financial period Inam Retail Inv Limited paid expenses on behalf of the company in the amount of €72,731. The amount owed to Inam Retail Inv Limited at was €708,641 (26 July 2024 : €635,910).

The company is related to Inam Laundrette Limited by virtue of common directors and shareholders. During the financial year there were no transactions. The amount owed by Inam Laundrette Limited at was €2,390 (26 July 2024 : €2,390).

15. Post balance sheet events

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

16. Approval of financial statements

The financial statements were approved by the Board on 28 February 2026.