

Company Number: 516515

Royal Spice Limited

Unaudited Abridged Financial Statements

For the year ended 31st December 2025

Royal Spice Limited

CONTENTS

	Page
Directors and Other Information	3
Director's Responsibilities Statement	4-5
Abridged Balance Sheet	6
Notes to the Abridged Financial Statements	7-8

Royal Spice Limited
DIRECTORS AND OTHER INFORMATION

DIRECTORS

Kulbir Kaur Nahal
Ranjit Singh

COMPANY SECRETARY

Ranjit Singh

REGISTERED OFFICE

1 Riverwood Park
Castleknock
Dublin 15

BUSINESS ADDRESS

Unit 5/6/7 Cloncourt
Main Street
Clonee

ACCOUNTANTS

M.S. Hafeez & Co. – ICPA Fellow
Accountants and Tax Consultants
1 Riverwood Park,
Riverwood,
Castleknock,
Dublin 15.

BANKERS

Bank of Ireland
Lucan
Co -Dublin

Royal Spice Limited

DIRECTORS RESPONSIBILITIES STATEMENT

For the year ended 31st December 2025

The directors made the following statement in respect of the unaudited Financial Statements:

General Responsibilities

The directors are responsible for preparing the Directors Report and financials statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland Including the accounting Standards issued by the Financial Reporting Council.

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 Irish Generally Accepted Accounting Practice (the Financial Reporting Standard for Smaller Entities (Effective January 2015) issued by the financial Reporting Council and Irish Law). 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 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 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 and enable them to ensure that the financial statements and directors report comply with the company 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.

Director's declaration on unaudited financial statements

In relation to the financial statements comprising the Profit and Loss Account, the Balance Sheet, the Accounting Policies and the related notes:

- (a) 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 judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- (b) The directors confirm that they have made available all the Company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements to the company's Accountants.
- (c) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 31st December 2025.

Signed on behalf of the board

Kulbir Kaur Nahal.
Kulbir Kaur Nahal
Director

Dated: 02-03-2026

Ranjit Singh
Ranjit Singh
Director

Dated: 02-03-2026

ROYAL SPICE LIMITED**BALANCE SHEET**
AS AT 31ST DECEMBER 2025

	Notes	2024 €	2025 €
<u>FIXED ASSETS</u>	5	-	-
<u>CURRENT ASSETS</u>			
Stock		15,000	25,000
Cash at bank and in Hand		33,635	19,852
		48,635	44,852
CREDITORS (Amounts falling due within one Year)		8,516	2,510
NET CURRENT (Liabilities) ASSETS		40,119	42,342
TOTAL ASSETS LESS CURRENT LIABILITIES		40,119	42,342
<u>FINANCED BY</u>			
<u>Capital And Reserves</u>			
Share Capital	4	100	100
Revenue Reserve		37,982	40,205
Directors Loan		2,037	2,037
		40,119	42,342

We as Directors of ROYAL SPICE 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 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),

(d) 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 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,

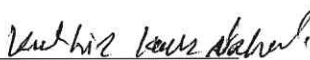
*(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

Approved by the board on 02-03-2026 and signed on its behalf by:

Ranjit Singh
Director



Kulbir Kaur Nahal
Director



Royal Spice Limited

NOTES OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2025.

1: ACCOUNTING POLICIES

The financial statements have been prepared on the historical cost Basis of accounting. In the financial statements the following Accounting policies have been adopted.

STOCK

Stocks are stated in the balance sheet at the lower of cost and net realisable value.

TURNOVER

Turnover represents commission and goods invoiced to Customers during the year and is stated exclusive of V.A.T.

TANGIBLE FIXED ASSETS AND DEPRECIATION

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

Plant and Machinery	- 20% Straight Line
Fixtures, Fittings and equipment	- 20% Straight Line
Motor Vehicles	- 20% 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.

TAXATION

Current tax represents the amount expected to be paid or recovered in respect of taxable Profits for the year and is calculated using the tax rates and Laws that have been enacted or substantially enacted at the Balance Sheet date.

The accounts are expressed in Euros (€).