

Rao Spice Limited

Abridged Financial statements

For the year ended 31 December 2025

Rao Spice Limited

Contents

	<i>Page</i>
Directors and other information	1
Directors' report	2
Statement of directors' responsibilities	3
Abridged balance sheet	4
Notes to the abridged financial statements	5

Directors and other information

Directors	Fahim Mubarak Tanauli
Secretary	Asad Mahmood
Bankers	
Registered office	Apartment 1 434 Dorset Street Lower Dublin 1 D01 NW81
Registered number	744957

Directors' report
For the year ended 31 December 2025

The directors present their annual report together with the financial statements for the period ended 31 December 2025.

Principal activities and future developments

The principal activity of the company is the sale of fast food.

Results and dividends

The results for the year are set out on page 4.
The directors do not recommend payment of a final dividend.

Directors and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

<i>Name of director</i>	<i>Ordinary Shares</i>	
	<i>at 31-12-2025</i>	<i>31/12/2024</i>
Fahim Mubarak Tanauli	100	100
Total	100	100

Mr. Fahim Mubarak Tanauli retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

Books of Account

The measures taken by the directors to ensure compliance with the requirements of implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered office.

This report was approved by the Board on and signed on its behalf by

Fahim Mubarak Tanauli
Director

Friday 6 March 2026

Rao Spice Limited

Statement of directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the Annual report and the financial statements in accordance with applicable Irish laws and Generally Accepted Accounting practice in Ireland including the accounting standards issued by the Accounting Standard Board and published by the institute of Chartered Accountants in Ireland

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company as at the end of the financial year and profit or loss for the financial year and otherwise comply with the Companies Act 2014.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish state comprising the companies Acts 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.

They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 6 :

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.

- The directors confirm that they have made available to Accountants all the company's accounting records and provided all the information, books or documents necessary for all the compilation of the financial statements.
- 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 ended 31 December 2025.

On behalf of the board

Fahim Mubarak Tanauli
Director

Friday 6 March 2026

Rao Spice Limited

Abridged balance sheet
as at 31 December 2025

	<i>Notes</i>	2024/25 Euro	2023/24 Euro
Fixed assets			
Tangible/ intangible assets	5	_____	_____
Current assets			
Stock			
Other debtors		100	100
Cash and cash equivalents			100
Creditors: amounts falling due within one year	7	_____	_____
Net current assets		0	100
Total assets less current liabilities		100	100
Creditors: amounts falling due after more than one year	8	_____	_____
Net assets		100	100
Capital and reserves			
Called up share capital	9	100	100
Profit and loss account	10		
Shareholders' funds - equity	10	100	100

We as director of Rao 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 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 section 352 of the 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 section 353 of the Companies Act 2014.

On behalf of the board

Fahim Mubarak Tanauli
Director

Friday 6 March 2026

**Notes to the abridged financial statements
For the year ended 31 December 2025**

1 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.

1.1. Basis of preparation

The unaudited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

The unaudit accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments and accordance with applicable accounting standards.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow Statement.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Tangible fixed assets and depreciation

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:

Fixture and fittings-	12.5% Straight Line
Motor Vehicle-	12.5% Straight Line

5 Tangible assets

	Total Fixed assets
	Euro
<i>Cost</i>	
At the beginning of year	-
Additions for year	-
	<hr/>
At 31 December 2025	-
	<hr/>
<i>Accumulated depreciation</i>	
At the beginning of year	-
Charge for year	-
	<hr/>
At 31 December 2025	-
	<hr/>
<i>Net book value</i>	
At 31 December 2025	-
	<hr/> <hr/>
At 13 December 2024	-
	<hr/> <hr/>

Rao Spice Limited
Notes (continued)

7 Creditors: amounts falling due within one year

	2024/25 Euro	2023/24 Euro
VAT		
PAYE/PRSI		
Accruals & provisions		
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

8 Creditors: amounts falling due after more than one year

	2024/25 Euro	2023/24 Euro
Directors Loan		-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

9 Share capital

	2024/25 Euro	2023/24 Euro
Authorised Equity		
100,000 Ordinary Share of €1 each	100,000	100,000
	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
1 shares of €1 each	100	100
	<u>100</u>	<u>100</u>

Rao Spice Limited
Notes (continued)

10 Reconciliation of shareholders' funds

	Share capital account Euro	Profit and loss Euro	Total Euro
Balance at beginning of year	100	0	100
Retained profit/ (Loss) for the year		0	
	<hr/>	<hr/>	<hr/>
Balance at end of year	100	0	100
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

11 Related parties

There were no related party transactions with the directors during the period.

12 Approval of financial statements

The directors approved the financial statements on 06 March 2026.

12 Accounting Period

The current accounts are for eighteen months ending on 31 December 2025.