

Company Number: 416179

Creative Flavours Ireland Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Creative Flavours Ireland Limited

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Creative Flavours Ireland Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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 for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They 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.

Signed on behalf of the board

Wendy Roberts
Director

12 March 2026

Creative Flavours Ireland Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>48,951</u>	<u>64,020</u>
Current Assets			
Debtors	6	412,905	194,285
Cash and cash equivalents		<u>651,906</u>	<u>715,314</u>
		<u>1,064,811</u>	<u>909,599</u>
Creditors: amounts falling due within one year	7	<u>(204,296)</u>	<u>(101,378)</u>
Net Current Assets		<u>860,515</u>	<u>808,221</u>
Total Assets less Current Liabilities		<u><u>909,466</u></u>	<u><u>872,241</u></u>
Capital and Reserves			
Called up share capital presented as equity		50	50
Retained earnings		<u>909,416</u>	<u>872,191</u>
Equity attributable to owners of the company		<u><u>909,466</u></u>	<u><u>872,241</u></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.

I as Director of Creative Flavours Ireland 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 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) 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 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,

(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 and the small companies' regime.

Approved by the board on 12 March 2026 and signed on its behalf by:

Wendy Roberts
Director

Creative Flavours Ireland Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	50	823,342	823,392
Profit for the financial year	-	48,849	48,849
At 31 December 2024	50	872,191	872,241
Profit for the financial year	-	37,225	37,225
At 31 December 2025	50	909,416	909,466

Creative Flavours Ireland Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Creative Flavours Ireland Limited is a company limited by shares incorporated in Ireland

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 year ended 31 December 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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.

Turnover

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

Tangible assets and depreciation

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

Plant and machinery	-	12.50% Straight Line
Fixtures, fittings and equipment	-	20% Straight Line
Motor vehicles	-	12.50% 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.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Creative Flavours Ireland Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	15,069	14,808
(Profit) on disposal of tangible assets	-	(4,225)
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 4, (2024 - 4).

	2025	2024
	Number	Number
Administration	2	2
Director	2	2
	<u> </u>	<u> </u>
	4	4
	<u> </u>	<u> </u>

5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost or Valuation				
At 1 January 2025	10,102	6,014	108,016	124,132
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	10,102	6,014	108,016	124,132
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 January 2025	9,288	5,187	45,637	60,112
Charge for the financial year	815	752	13,502	15,069
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	10,103	5,939	59,139	75,181
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 31 December 2025	(1)	75	48,877	48,951
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	814	827	62,379	64,020
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Creative Flavours Ireland Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Debtors	2025	2024
	€	€
Trade debtors	385,449	174,147
Other debtors	16,063	6,187
Director's current account	-	4,883
Taxation	11,393	9,068
	412,905	194,285
	<u><u> </u></u>	<u><u> </u></u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	63	209
Trade creditors	189,973	87,731
Amounts owed to connected parties (Note 10)	965	965
Taxation	9,383	5,048
Other creditors	-	35
Accruals	3,912	7,390
	204,296	101,378
	<u><u> </u></u>	<u><u> </u></u>
8. Profit and loss account		
	2025	2024
	€	€
At 1 January 2025	872,191	823,342
Profit for the financial year	37,225	48,849
	<u><u> </u></u>	<u><u> </u></u>
At 31 December 2025	909,416	872,191
	<u><u> </u></u>	<u><u> </u></u>
9. Director's remuneration	2025	2024
	€	€
Remuneration	70,000	74,207
Pension contributions	64,000	64,000
	134,000	138,207
	<u><u> </u></u>	<u><u> </u></u>
10. Related party transactions		
The following amounts are due to other connected parties:		
	2025	2024
	€	€
	965	965
	<u><u> </u></u>	<u><u> </u></u>
11. Approval of financial statements		

The financial statements were approved and authorised for issue by the board on 12 March 2026.