Registration number 767757

LE GAZIN RESTAURANT LIMITED

Abridged accounts

for the period ended 31st December 2025

LE GAZIN RESTAURANT LIMITED

Contents

LE GAZIN RESTAURANT LIMITED

Directors and other information

Directors	Ali Abdillahi Mohamed Mohammed Ali Suleiman
Secretary	Ali Abdillahi Mohamed
Company number	767757
Registered office	60 Dorest Street Upper Dublin 1
Accountants	Small Business Consultancy Ltd Bankhouse 331 South Circular Road Dublin 8
Business address	60 Dorset Street Upper Dublin 1

LE GAZIN RESTAURANT LIMITED

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

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

	Ordinary shares	
	31/12/25	**15/01/25**
Ali Abdillahi Mohamed	50	50
Mohammed Ali Suleiman	50	50

The original report was approved by the board on 21 January 2026 and signed on its behalf by Mohammed Ali Suleiman and Ali Abdillahi Mohamed.

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 8 :

- 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 Small Business Consultancy Ltd, all the company's accounting records and provided all the information, books or documents necessary for 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 period ended 31st December 2025.

On behalf of the board

Mohammed Ali Suleiman	**Ali Abdillahi Mohamed**	
Director	**Director**	**Date: 21st January 2026**

LE GAZIN RESTAURANT LIMITED

Abridged balance sheet
as at 31 December 2025

	Notes	31 December 2025 €	€
Fixed assets			
Tangible assets	**3**		113,389
Current assets			
Stocks		2,597	
Cash at bank and in hand		25,953	
		28,550	
Creditors: amounts falling due within one year		(138,489)	
Net current liabilities			(109,939)
Total assets less current liabilities			3,450
Net assets			3,450
Capital and reserves			
Called up share capital			100
Profit and loss account			3,350
Equity shareholders' funds			3,450

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;

(c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;

(d) they 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 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.

LE GAZIN RESTAURANT LIMITED

The abridged accounts were approved by the Board on 21 January 2026 and signed on its behalf by

....	....
Mohammed Ali Suleiman	**Ali Abdillahi Mohamed**
Director	**Director**

The notes on pages 6 to 8 form an integral part of these financial statements.

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 accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

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

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

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

Fixtures, fittings and equipment	-	15% Straight Line
Motor vehicles	-	15% Straight Line

1.4. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

1.5. Taxation

The yearly 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.

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2. Employees

Number of employees

	2025
The average monthly numbers of employees (including the directors) during the period were:	

Employment costs

	2025 €
Wages and salaries	138,717
Social insurance costs	13,649
	152,366

3. Fixed assets

	Tangible fixed assets €	Total €
Cost		
At 15 July 2024	8,000	8,000
Additions	105,389	105,389
At 31 December 2025	113,389	113,389
Net book value		
At 31 December 2025	113,389	113,389

4. Share capital

	2025 €
FAILED VALIDATION	

5. Accounting periods

The current accounts are for a 17 Month & 16 days month period ending 31 December 2025.

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6. Approval of financial statements

The board of directors approved these financial statements for issue on 21 January 2026.