

Company No.

583592

ASIAN ARTISAN FOOD LIMITED
(Incorporated in Republic of Ireland)

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2025**

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COMPANY INFORMATION

DIRECTOR	Yong Zhang
SECRETARY	Lhafs Secretarial Services Limited
COMPANY NUMBER	583592
REGISTERED OFFICE	Unit B, Ground Floor The Liffey Trust Centre 117-126 Sheriff Street Lower Dublin 1
ACCOUNTANT	L.H. Accounting & Financial Services 3 Pembroke Street Lower Dublin 2
BANKER	Allied Irish Banks Capel Street Branch Dublin 7

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STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial year which gives 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 apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to material departures disclosed and explained in the financial statements;
- prepare the financial statements based on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors confirm that they have complied with the above requirements in preparing the financial statements.

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 comply with 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.

YONG ZHANG

DIRECTOR

Date: 9 January 2026

Company No.

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ASIAN ARTISAN FOOD LIMITED
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ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025

	Note	As at 30.06.2025	As at 30.06.2024
		€	€
NON CURRENT ASSETS			
- Tangible assets	3	53,415	36,020
		<u>53,415</u>	<u>36,020</u>
CURRENT ASSETS			
- Inventories	4	192,662	7,221
- Cash at bank and in hand		185,513	197,152
- Other debtors			
		<u>192,662</u>	<u>204,373</u>
CURRENT LIABILITIES			
Creditors:			
-Falling due within one year	5 ¹	8,563	22,985
NET CURRENT ASSETS		<u>184,099</u>	<u>181,388</u>
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>237,514</u>	<u>217,408</u>
CAPITAL AND RESERVES			
Called up share capital	6	100	100
Profit and loss account	7	237,414	217,308
Equity shareholders' funds		<u>237,514</u>	<u>217,407</u>

YONG ZHANG
DIRECTOR

¹ The notes on pages 6 to 9 form an integral part of these financial statements

Company No.

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Date: 9 January 2026

ASIAN ARTISAN FOOD LIMITED

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ABRIDGED BALANCE SHEET

AS AT 30 JUNE 2025 (Continued)

I/We, as director(s) of (company name), 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 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.

On behalf of the board:

YONG ZHANG

DIRECTOR

Date: 9 January 2026

ASIAN ARTISAN FOOD LIMITED
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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 30 JUNE 2025

1 BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland. 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 SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been consistently applied in dealing with items which are considered material in relation to the Company's financial statements.

(a) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated on a straight line basis to write off the cost of the fixed assets over their estimated useful life. The principal annual depreciation rate used is as follows:

Fixture, fittings and equipment	8 years
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Gains and losses on disposals are determined by comparing proceeds with carrying amount and are included in profit/ (loss) from operations.

(b) Impairment of fixed assets

Fixed assets are subject to review for impairment. Any impairment is recognised in the profit and loss account in the period in which it occurs.

(c) Stocks

Stocks are stated at the lower of cost and net realisable value. Cost is determined on a first-in-first-out basis.

Net realisable value is the estimated selling price in the ordinary course of business, less the selling expenses.

(d) Revenue recognition

Sales are recognised upon delivery of products and customer acceptance, if any, net of value added taxes and discounts.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 30 JUNE 2025 (CONTINUED)

2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) Taxation

Current tax, including Irish corporation tax and foreign taxes, is provided on the Company's taxable profits, 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.

(f) Deferred taxation

The tax expense is determined on the basis of tax effect accounting using the liability method. Deferred taxation is recognised for timing differences except when there is reasonable evidence that such timing differences will not reverse in the foreseeable future. The tax effect of timing differences that result in a debit balance or a debit to the deferred tax balance is not carried forward unless there is a reasonable expectation of its realisation.

3 TANGIBLE ASSET

	Fixtures, fittings and equipment	Year ended 30.06.2025
Cost	€	€
At 1 July 2024	50,334	50,334
Additions	21,911	21,911
Disposals	-	-
At 30 June 2025	72,244	72,244
Accumulated depreciation		
At 1 July 2024	14,314	14,314
Charge for the year	4,515	4,515
Disposals	-	-
At 30 June 2025	18,829	18,829
Net book value		
At 30 June 2025	53,415	53,415

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 30 JUNE 2025 (CONTINUED)

4	INVENTORIES	As at 30.06.2025	As at 30.06.2024
		€	€
	At cost		
	Raw materials	7,148	7,221
		<u>7,148</u>	<u>7,221</u>
5	CREDITORS: FALLING DUE WITHIN ONE YEAR	As at 30.06.2025	As at 30.06.2024
		€	€
	VAT payable	(8,358)	(4,290)
	PAYE / PRSI payable	2,326	5,100
	Directors' current account	(717)	0
	Corporation Tax	1,365	9,015
	Accruals	13,948	13,160
		<u>8,563</u>	<u>22,985</u>

The balance due to the director and shareholder of the Company was in respect of advances for working capital purposes, interest free and has no fixed repayment terms.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 30 JUNE 2025 (CONTINUED)

6	CALLED UP SHARE CAPITAL	As at	As at
		30.06.2025	30.06.2024
		€	€
	Authorised:		
	1,000,000 ordinary shares of €1 each	100,000	100,000
	Allotted, called up and fully paid:		
	100 ordinary shares of €1 each	100	100
7	PROFIT AND LOSS ACCOUNT	As at	As at
		30.06.2025	30.06.2024
		€	€
	At 1 July	217,308	204,801
	Profit for the year	20,106	12,489
	At 30 June	237,414	217,308

8 INTERESTS OF DIRECTORS AND SECRETARY IN SHARES

The interests of Directors and Secretary who held office at the end of the period in shares in the Company are as follows:

Director	Number of ordinary shares of €1.00 each			As at 30.06.2025
	As at 01.07.2024	Bought	Sold	
Yong Zhang	100	0	0	100

9 APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the Board on 9 January 2026.