

**Registration number 723588**

**GUJRAT FOODS LIMITED**

**Abridged accounts**

**for the period ended 31st January 2026**

# GUJRAT FOODS LIMITED

## Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Extract from the Directors' report in accordance with section 329 of the Companies Act 2014	<b>2</b>
Statement of directors' responsibilities	<b>3</b>
Abridged balance sheet	<b>4 - 5</b>
Notes to the abridged financial statements Including statement of accounting policies	<b>6 - 9</b>

**GUJRAT FOODS LIMITED**

**Directors and other information**

Directors	Arslan Muhmood
Secretary	Manan Muhmood
Company number	723588
Registered office	Punjab Curry House 79 Dublin Street, Dundalk, Louth, Ireland A91 WD32

## **GUJRAT FOODS 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:

	<b>Ordinary shares</b>	
	<b>31/01/26</b>	<b>31/01/25</b>
Arslan Muhmood	100	100
<b>Company secretary</b>		
Manan Muhmood	-	-

The original report was approved by the board on 28 February 2026 and signed on its behalf by Arslan Muhmood.

## **GUJRAT FOODS LIMITED**

### **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 9 :

- 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 , 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

**Arslan Muhmood**  
**Director**

**Director**

**Date: 28th February 2026**

**GUJRAT FOODS LIMITED**

**Abridged balance sheet  
as at 31 January 2026**

	Notes	31 January 2026		31 January 2025	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	4		968		1,162
<b>Current assets</b>					
Stocks		4,278		4,950	
Debtors		2,839		2,839	
Cash at bank and in hand		2,272		2,102	
		9,389		9,891	
<b>Creditors: amounts falling due within one year</b>		(10,063)		(9,382)	
<b>Net current (liabilities)/assets</b>			(674)		509
<b>Total assets less current liabilities</b>			294		1,671
<b>Net assets</b>			294		1,671
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss account			194		1,571
<b>Equity shareholders' funds</b>			294		1,671

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.

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

**GUJRAT FOODS LIMITED**

The abridged accounts were approved by the Board on 28 February 2026 and signed on its behalf by

.....  
**Arslan Muhmood**  
**Director**

.....  
**Director**

**GUJRAT FOODS LIMITED**  
**Notes to the abridged financial statements**  
**for the period ended 31 January 2026**

**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	-	12.5% Straight Line
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**1.4. Stock and work in progress**

In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads based on a normal level of activity.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and all costs to be incurred in marketing, selling and distributing.

**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.

**GUJRAT FOODS LIMITED**  
**Notes to the abridged financial statements**  
**for the period ended 31 January 2026**

..... continued

**2. Employees**

**Number of employees**

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

**2026**                      **2024**

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**Employment costs**

**2026**                      **2024**

€                                      €

Wages and salaries

19,596                      36,338

Social insurance costs

1,749                        3,281

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**21,345**                      **39,619**

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**3. Transactions with directors**

The following directors had interest free loans during the period. The movements on these loans are as follows:

Arslan Muhmood

2,839

2,839

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**GUJRAT FOODS LIMITED**  
**Notes to the abridged financial statements**  
**for the period ended 31 January 2026**

..... continued

**4. Fixed assets**

	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At	1,550	1,550
At 31 January 2026	1,550	1,550
<b>Depreciation</b>		
At	388	388
Charge for period	194	194
At 31 January 2026	582	582
<b>Net book values</b>		
At 31 January 2026	968	968
 <b>Cost</b>		
At 31 January 2025	1,550	1,550
<b>Depreciation</b>		
At 1 January 2024	194	194
Charge for period	194	194
At 31 January 2025	388	388
<b>Net book values</b>		
At 31 January 2025	1,162	1,162

**5. Share capital**

	<b>2026</b>	<b>2024</b>
	€	€
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
<b>Allotted, called up and fully paid share capital</b>		
 <b>Allotted and called up share capital</b>		
<b>Amounts presented in equity</b>		
100 Ordinary shares of €1 each	100	100

**GUJRAT FOODS LIMITED**  
**Notes to the abridged financial statements**  
**for the period ended 31 January 2026**

..... continued

**6. Accounting periods**

The current accounts are for a month period ending 31 January 2026. The comparative accounts are for a full year.

**7. Approval of financial statements**

The board of directors approved these financial statements for issue on 28 February 2026.