

ASTRAL PACKAGING LIMITED

*A micro exempt company
as defined by the Companies (Accounting) Act 2017*

Abridged Unaudited Financial Statements

For the financial year ended 30 September 2025

Registered number: 113968

ASTRAL PACKAGING LIMITED

Abridged financial statements

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ASTRAL PACKAGING LIMITED

Balance sheet as at 30 September 2025

	2025	2024
	€	€
Fixed Assets	<u>0</u>	<u>0</u>
Current Assets	328971	277352
Creditors: amounts falling due within 1 year	-125941	-105044
	<hr/>	<hr/>
Net current assets	203030	172308
	<hr/>	<hr/>
Total net assets	203030	172308
	<hr/>	<hr/>
Capital and reserves	203030	172308
	<hr/>	<hr/>

These financial statements have been prepared with the Micro Companies Regime.

We as directors of Astral Packaging Limited state that:

(a) the company is availing itself of the exemption - the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014

(b) the company is availing itself of the exemptions 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; and

(d) the directors acknowledge the obligations of the company 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements for far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in sections 352 of the Companies Act 2014 on the grounds that this company is a small company and qualifies for the micro company's regime and is entitled to the benefits of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by:

James Ferris

Mary Ferris

Date 16th March 2026



ASTRAL PACKAGING LIMITED

Notes to the financial statements for the financial year
ended 30 September 2025

1 General information

The financial statements comprising the Profit and Loss Account the Balance Sheet and the related notes constitute the individual financial statements of Astral Packaging Limited for the financial year ended 30th September 2024

Astral Packaging Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014) incorporated and registered in the Republic of Ireland (CRO number 113968). The registered office is 10 Mooretown Drive, Rahcoffey, Co Kildare which is also the principal place of business of the Company.

Currency

The financial statements have been presented in the Euro currency (€) without rounding.

2 Summary of Significant Accounting Policies

The following accounting policy has been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of Preparation

The financial statements have been prepared on the going concern basis and in accordance with the historic cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 *The Financial Reporting Standard applicable to the Micro Entities Regime* issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The Company qualifies as a micro company for the period, as defined by section 280D of the Act in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105

Tangible fixed assets and depreciation

Tangible fixed assets are stated at historic cost less depreciation. Cost represents those costs that are directly attributable to bringing the asset into working condition for its intended use. The charge for depreciation is calculated to write down the cost of the assets to their estimated residual values by equal annual instalments over the expected useful lives.

Stocks

Stocks are stated at the lower of cost and net realisable value after making due allowance for any obsolete or slow-moving items. Cost includes all expenditure, which has been incurred in the normal selling price, less further costs expected to be incurred to completion or disposal.

Turnover

Turnover represents net sales to customers and excludes VAT and derives from the provision of goods and services within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer.

ASTRAL PACKAGING LIMITED

Notes to the financial statements for the financial year
ended 30 September 2025 (continued)

2 Summary of Significant Accounting Policies (Contd)

Taxation

The yearly charge for taxation is based on the tax adjusted profit for the financial year and is calculated with reference to the tax rates enacted or substantially enacted at the financial year end date.

Foreign currency

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted date. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the profit and loss account.

Financial instruments

Ordinary share capital

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

3 Appropriation of Profit and Loss Account

	2025 €	2024 €
Profit brought forward at beginning of financial year	134937	157189
(Loss) Profit for financial year	29997	-22252
Profit carried forward at the end of financial year	164934	134937