

Registration number 743837

K F Moda Limited

Abridged accounts

for the year ended 30th June 2025

K F Moda Limited

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K F Moda Limited

Directors and other information

Director	Munazza Mahmood
Secretary	Mahmood Ahmed Khan
Company number	743837
Registered office	Unit-46, Northside Shopping Centre, Oscar Traynor Road, Dublin-17
Accountants	Dynamic Associates Unit-13B, Fashion City, Ballymount Road Upper, Dublin-24
Business address	K F Moda Limited Unit-46, Northside Shopping Centre, Oscar Traynor Road, Dublin-17
Bankers	AIB

K F Moda 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 director and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/06/25	30/06/24
Munazza Mahmood	100	100
Company secretary		
Mahmood Ahmed Khan	-	-

The original report was approved by the board on 15 August 2025 and signed on its behalf by Munazza Mahmood.

K F Moda Limited

Statement of director responsibilities and declaration on unaudited financial statements

General responsibilities

The director is 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 director 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 director is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 7 :

- The director approves these financial statements and confirms that they is 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 director confirms that they has made available to Dynamic Associates, Accountants, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th June 2025.

On behalf of the board

Munazza Mahmood
Director

Date: 15th August 2025

K F Moda Limited

**Abridged balance sheet
as at 30 June 2025**

	Notes	2025		2024	
		€	€	€	€
Current assets					
Stocks		60,202		44,273	
Debtors		38,344		27,906	
Cash at bank and in hand		89,622		62,259	
		<u>188,168</u>		<u>134,438</u>	
Creditors: amounts falling due within one year					
		<u>(123,984)</u>		<u>(97,722)</u>	
Net current assets			<u>64,184</u>		<u>36,716</u>
Total assets less current liabilities			64,184		36,716
Net assets			<u>64,184</u>		<u>36,716</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			64,084		36,616
Equity shareholders' funds			<u>64,184</u>		<u>36,716</u>

The director has 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 director states 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 7 form an integral part of these financial statements.

K F Moda Limited

The abridged accounts were approved by the Board on 15 August 2025 and signed on its behalf by

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Munazza Mahmood
Director

K F Moda Limited
Notes to the abridged financial statements
for the year ended 30 June 2025

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. 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.

1.4. 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.

2. Employees

Number of employees

The average monthly numbers of employees (including the director) during the year were:

	2025	2024
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Employment costs

	2025	2024
	€	€

Wages and salaries	297,387	252,407
Social insurance costs	21,528	18,204
	318,915	270,611
	318,915	270,611

K F Moda Limited
Notes to the abridged financial statements
for the year ended 30 June 2025

..... continued

2.1. Director's remuneration

	2025	2024
	€	€
Remuneration and other emoluments	24,136	20,423
	<u> </u>	<u> </u>

3. Share capital

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid share capital	<u> </u>	<u> </u>
Allotted and called up share capital		
Amounts presented in equity		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

4. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

5. Approval of financial statements

The board of directors approved these financial statements for issue on 15 August 2025.