

**Joy Kitchen Limited**  
**Audit Exempt Abridged Financial Statements**  
**Year Ended June 30, 2025**

**(As modified by Sections 352 and 353 of the Companies Act 2014)**

**Joy Kitchen Limited**  
**Year Ended June 30, 2025**

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**Joy Kitchen Limited**

**Year Ended June 30, 2025**

**Directors and Other Information**

Directors:-

Anirban Bhanja  
Joyita Bhanja

Secretary

Anirban Bhanja

Registered Office

23 Crozon Crescent,  
Sligo.  
F91 ENK6.

Company No

698608

**Joy Kitchen Limited**

**Year Ended June 30, 2025**

**Directors' Declaration On Un-Audited Financial Statements**

In relation to the financial statements as set out on pages 4 to 11

- 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 judgments 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 Sherlock Hamilton & Company the company's accounting records and provided all the information 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 year ending June 30, 2025.

On behalf of The Board

Joyita Bhanja \_\_\_\_\_ Director

Anirban Bhanja \_\_\_\_\_ Director & Secretary

Date: February 5, 2026

## Joy Kitchen Limited

### Balance Sheet

As At June 30, 2025

	2025	2024
<b>Fixed Assets</b>	€	€
Tangible Assets	183	229
	—	—
<b>Current Assets</b>		
Bank Account	9,669	4,865
<b>Current Liabilities</b>		
Less Creditors: Amounts falling due within 1 Year	(13,735)	(9,128)
<b>Net Current Liabilities</b>	<u>(4,066)</u>	<u>(4,263)</u>
Net Assets Less Liabilities	<u>(3,883)</u>	<u>(4,034)</u>
	=====	=====
<b>Capital and Reserves</b>		
Called up Share Capital presented as equity	100	100
Profit and Loss Account	(3,983)	(4,134)
Total Equity Shareholders Funds	<u>(3,883)</u>	<u>(4,034)</u>
	=====	=====

We, as Directors of Joy Kitchen Limited 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 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) we acknowledge the company's obligations under the Companies Acts, 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 Acts, 2014 relating to financial statements so far as they are applicable to the company.

**Joy Kitchen Limited**

**Balance Sheet**

**As At June 30, 2025**

- (e) We, as Directors of Joy Kitchen Limited state that:-  
the company has relied on the specified exemption contained in Section 352 Companies Act 2014; the company has done so on the grounds that the company is entitled to the benefit of that exemption as a company that qualifies for the micro companies' regime and confirm that the abridged financial statements have been properly prepared in accordance with Section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies' regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'.

The financial statements were approved by the Board of Directors on February 5, 2026 and authorised for issue on February 5, 2026

They were signed on its behalf by

Joyita Bhanja \_\_\_\_\_ Director

Anirban Bhanja \_\_\_\_\_ Director & Secretary

Date: February 5, 2026

## **Joy Kitchen Limited**

Year Ended June 30, 2025

### **Notes to the Financial Statements**

The significant accounting policies adopted by the Company and applied consistently are as follows: -

#### **1. Accounting Policies**

The company's registered office is 23 Crozon Crescent, Sligo. The Company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 698608.

##### **(a) Basis of preparation**

The Financial Statements are prepared on the going concern basis under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including 'The Financial Reporting Standard applicable to the Micro-Entities Regime – 'FRS 105', the Companies Act 2014

##### **(b) Currency**

###### **(i) Functional currency**

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

###### **(ii) Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions or the contract rate.

At each period end foreign currency monetary items are translated using the closing rate or the contract rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction.

All foreign exchange gains and losses are presented in the profit and loss account within 'Other expenses'.

## **Joy Kitchen Limited**

Year Ended June 30, 2025

### **Notes to the Financial Statements**

#### **(c) Turnover**

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest or the cash price for the goods or services where material and recognised as other income on a straight line basis over the terms of the agreement.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

#### **(d) Interest income**

Interest income is recognised on a receivable basis.

#### **(e) Taxation**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

## Joy Kitchen Limited

Year Ended June 30, 2025

### Notes to the Financial Statements

**(f) Tangible fixed assets**

**(i) Cost**

Tangible fixed assets are recorded at historical cost, less accumulated depreciation and impairment losses. Cost includes prime cost and overheads incurred in financing the construction of tangible fixed assets. In accordance with Section 20 of FRS 105 interest costs are not capitalised.

**(ii) Depreciation**

Depreciation is provided on tangible fixed assets and investment property, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to tangible fixed assets are as follows:

Equipment, fixtures & fittings	12½% straight line on cost
--------------------------------	----------------------------

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

**(g) Cash at bank and on hand**

Cash at bank and on hand include cash on hand and Bank Current Account. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

## **Joy Kitchen Limited**

Year Ended June 30, 2025

### **Notes to the Financial Statements**

#### **(h) Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Creditors and accruals are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

#### **(i) Borrowings**

Borrowings are recognised initially at the transaction price (including transaction costs). Interest is recognised as per the contract on an accrual's basis. Transaction costs are written off to the profit and loss over the life of the loan on straight line basis where material

Borrowings are classified as current liabilities unless the Company has a right to defer settlement of the liability for at least 12 months after the reporting date.

#### **(j) Employee Benefits**

The company provides a range of benefits to employees: -

- (i) Short term benefits  
Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

#### **(k) Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

## Joy Kitchen Limited

Year Ended June 30, 2025

### Notes to the Financial Statements

<b>2. Directors' benefits; advances/loans, credits and guarantees</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Directors Loans</b>		
Opening Balance	7,685	5,219
Owed by Directors	5,154	2,466
	<u>12,839</u>	<u>7,685</u>
	=====	=====
<b>3. Movement on profit and Loss reserves</b>	<b>2025</b>	<b>2024</b>
	€	€
Balance Forward	(4,134)	(3,838)
Profit/(Loss) for Year	151	(296)
<b>Balance Forward</b>	<u>(3,983)</u>	<u>(4,134)</u>
	=====	=====

#### 4. Approval of the Financial Statements

The directors approved the financial statements on February 5, 2026