

KUECHENMESSER-DE Limited

Unaudited Abridged Financial Statements
for the period 20th Jan 2025 to 19th Jan 2026

**Unaudited Abridged Financial Statements for the year ended
19th Jan 2026**

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Statement of directors' responsibilities and declaration on unaudited financial statements

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the Directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "*The Financial Reporting Standard applicable in the UK and Republic of Ireland*" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date, and of the profit or loss of the company for the financial period, and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

select suitable accounting policies and then apply them consistently; make judgments and accounting estimates that are reasonable and prudent; state whether the financial statements have been prepared in accordance with applicable

accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and 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 ensuring that the company keeps or causes to be kept adequate accounting records that correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, and enable them to ensure that the financial statements and Directors report comply with 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 5: that they are responsible for them,

- a) the directors approve these financial statements and confirm

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.

- b) 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 ending 19th Jan 2025.

On behalf of the Board



Birthe Blanken
Director

Abridged Statement of Financial Position as at 19th Jan 2026

CURRENT ASSETS	Notes	2026
		EUR
Cash at bank and in hand		8.809,03
stock		52.550,91
accounts receivable		8.677,71

TOTAL NET ASSETS 70.037,65

CAPITAL AND RESERVES **2026**

Called up share capital	1
annual profit	44.311,21
reserves	4.233,75
trade payables and related accounts	21.491,69
TOTAL NET Liabilities	70.037,65

SHAREHOLDERS' FUNDS **1**

We, as directors of KUECHENMESSER-DE 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 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



Birthe Blanken
Director

Notes to the abridged Financial Statements for the year ended 19th Jan 2026

ACCOUNTING POLICIES

Basis of preparation

The financial statements are prepared in accordance with the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland for financial periods beginning before 1 January 2015.

SHARE CAPITAL 2026 EUR

Authorised

1 Ordinary Shares of EUR 1 each	1
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1

Allotted, called up and fully paid

1 Ordinary Shares of EUR 1 each	1
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