

Company registration number: **767720**

MB Castle Food Ltd
Unaudited Abridged Financial Statements
for the period ended 12 January 2026

MB Castle Food Ltd

Balance Sheet

12 January 2026

12 Jan 2026

€

Capital and reserves

-
=====

We, as directors of MB Castle Food Ltd 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 of the Companies Act 2014 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 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

We, as directors of MB Castle Food Ltd state that we 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 micro company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime.

These financial statements were approved by the board of directors and authorised for issue on 9 April 2026, and are signed on behalf of the board by:

Douglas Alexander Jancke

Director

Timoteo Bernardo Dias

Director

Company registration number: 767720

MB Castle Food Ltd

Notes to the Financial Statements

Period ended 12 January 2026

1 General information

MB Castle Food Ltd is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 767720 and the address of the registered office is Castle Hill, Enniscorthy, Enniscorthy, Co. Wexford, Y21 N202, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

4 Appropriation of profit and loss account

	Period from 12 Jul 2024 to 12 Jan 2026
	€
At start of period	-
Loss for the financial period	(100)
At end of period	<u>(100)</u>