

Company registration number: **637747**

Rupam Retail Ltd
Unaudited Abridged Financial Statements
for the year ended 31 December 2025

Rupam Retail Ltd

Balance Sheet

31 December 2025

	2025	2024
	€	€
Current assets	100	100
Net current assets	100	100
Total assets less current liabilities	100	100
Capital and reserves	100	100

We, as directors of Rupam Retail Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- 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 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.

We, as directors of Rupam Retail 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.

Rupam Retail Ltd

Balance Sheet (continued)

31 December 2025

These financial statements were approved by the board of directors and authorised for issue on 2 March 2026, and are signed on behalf of the board by:

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Mrs R Kaur
Director

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Mr A Gill
Director

Company registration number: 637747

Rupam Retail Ltd

Notes to the Financial Statements

Year ended 31 December 2025

1 General information

Rupam Retail Ltd is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 637747 and the address of the registered office is Applegreen, Ballinagar, Offaly, R35 V6P8, 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.

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.