

Company Number: 615731

Cafe Mineiro Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 November 2025

Cafe Mineiro Limited
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Cafe Mineiro Limited
DIRECTORS AND OTHER INFORMATION

Directors	Eduardo Ramos De Azevedo Kaio Cesar De Oliveira Skroch
Company Secretary	Kaio Cesar De Oliveira Skroch
Company Number	615731
Registered Office	13 Crown Alley Temple Bar Dublin 1
Accountants	MHOS & Co Limited Chartered Certified Accountants Unit 21 (D3) Bymac Centre Northwest Business Park Blanchardstown Dublin 15 D15 W027
Bankers	Allied Irish Banks, p.l.c. Capel Street Ireland

Cafe Mineiro Limited
STATEMENT OF FINANCIAL POSITION

as at 30 November 2025

	Notes	2025 €	2024 €
Current Assets			
Inventories	4	9,612	1,799
Receivables	5	-	100
Cash at bank and in hand		14,242	20,977
		<u>23,854</u>	<u>22,876</u>
Payables: amounts falling due within one year	6	(5,065)	(4,062)
Net Current Assets		<u>18,789</u>	<u>18,814</u>
Total Assets less Current Liabilities		<u>18,789</u>	<u>18,814</u>
Equity			
Called up share capital presented as equity		100	100
Retained earnings	7	18,689	18,714
Shareholders' Funds		<u>18,789</u>	<u>18,814</u>

We as Directors of Cafe Mineiro 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial year and to otherwise comply with the provisions of the 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 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the board on 3 February 2026 and signed on its behalf by:

Eduardo Ramos De Azevedo
 Director

Kaio Cesar De Oliveira Skroch
 Director

Cafe Mineiro Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 November 2025

1. General Information

Cafe Mineiro Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 13 Crown Alley, Temple Bar, Dublin 1. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the year ended 30 November 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Inventories

Inventories are valued at the lower of cost and net realisable value. Inventories are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing inventories to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Cafe Mineiro Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 November 2025

3. Employees

	2025	2024
	Number	Number
Other departments	<u>9</u>	<u>9</u>

4. Inventories

	2025	2024
	€	€
Finished goods and goods for resale	<u>9,612</u>	<u>1,799</u>

The replacement cost of stock did not differ significantly from the figures shown.

5. Receivables

	2025	2024
	€	€
Called up share capital not paid	<u>-</u>	<u>100</u>

6. Payables
Amounts falling due within one year

	2025	2024
	€	€
Taxation	2,815	2,312
Accruals	2,250	1,750
	<u>5,065</u>	<u>4,062</u>

7. Income Statement

	2025	2024
	€	€
At 1 December 2024	18,714	6,810
(Loss)/profit for the financial year	(25)	11,904
At 30 November 2025	<u>18,689</u>	<u>18,714</u>

8. Capital commitments

The company had no material capital commitments at the financial year-ended 30 November 2025.

9. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 3 February 2026.