

**IAN ORGANICS LIMITED**

**727164**

**UNAUDITED FINANCIAL STATEMENTS**

**05/04/2025 - 04/04/2026**

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## **NAMES OF DIRECTORS AND OTHER INFORMATION**

Company Registration No: 727164

Directors: Iskren Petkov , Nino Iliev

Registered Office: Saint Jude, 53 Beechwood Park, Mallow,Co.Cork

Secretary: Iskren Petkov

## **EXTRACT FROM DIRECTOR'S REPORT**

The director of the company interests in shares of the company during the financial year are as follows;

Iskren Petkov – 50 – Ordinary Shares

Nino Iliev - 50 – Ordinary Shares

**IAN ORGANICS LIMITED**  
**BALANCE SHEET AS AT 4 APRIL 2026**

	<b>2025</b>	<b>2026</b>
<b>CURRENT ASSETS</b>		
Stock, Work in Progress, Finished goods	0	0
Debtors and Prepayments	0	0
Cash on hand / Bank Debit	0	0
	0	0
	0	0
<b>CURRENT LIABILITIES</b>		
Bank / Loans / Overdraft Credit	0	0
Creditors and Accruals	0	0
Client Account Balances Debit	0	0
Client Account Balances Credit	0	0
Tax Creditors	0	0
	0	0
	0	0
<b>EQUITY</b>		
<u>Director's current and loan account</u>		
(a) Amounts owed by directors (debit balance)	0	0
(b) Amounts owing to directors (credit balance)	0	0
(a) Shareholder's Funds - positive	0	0
Profit on ordinary activities before taxation	0	0
Loss on ordinary activities before taxation	0	0
	0	0
	0	0

I, as director of Ian Organics 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 Ian Organics:

Name of Signatory: Nino Iliev  
Director  
Date: 04/04/2026

Name of Signatory: Iskren Petkov  
Secretary  
Date: 04/04/2026

**IAN ORGANICS LIMITED**  
**PROFIT AND LOSS ACCOUNT AS AT 4 APRIL 2026**

	2025	2026
<b>INCOME</b>		
Sales / Receipts / Turnover	<u>0</u>	<u>0</u>
	0	0
<b>COST OF SALES</b>		
	2025	2026
Purchases	<u>0</u>	<u>0</u>
	0	0
<b>GROSS PROFIT</b>	<u>0</u>	<u>0</u>
<b>OTHER EXPENSES</b>		
Other Expenses	<u>0</u>	<u>0</u>
	0	0
<b>PROFIT / (LOSS) FOR THE YEAR FROM TRADING ACTIVITIES</b>	<u>0</u>	<u>0</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 1. GENERAL INFORMATION

Ian Organics Ltd (the “Company”) is incorporated and domiciled in Ireland. The address of its registered office is Saint Jude, 53 Beechwood Park, Mallow, co.Cork.

### 2. BASIS OF PREPARATION

These financial statements have been prepared in accordance with International Financial Reporting Standards (“IFRS”). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

The preparation of financial statements in conformity with IFRS requires management to exercise its judgement in the process of applying the accounting policies. It also requires the use of certain critical accounting estimates and assumptions.

#### 2.1.Going Concern

When preparing financial statements, director shall make an assessment of the entity’s ability to continue as a going concern. Financial statements shall be prepared on a going concern basis unless director either intends to liquidate the entity or to cease trading, or has no realistic alternative but to do so.

#### 2.2. Revenue Recognition

Sales comprise the fair value of the consideration received or receivable for the sale of goods and rendering of services in the ordinary course of the company’s activities. Sales are presented, net of value-added tax, rebates and discounts, and after eliminating sales within the company.

#### 2.3.Inventories

Inventories are carried at the lower of cost and net realisable value. Cost is determined using the first-in, first-out method.

#### 2.4.Income taxes

Current income tax for current and prior periods is recognised at the amount expected to be paid to or recovered from the tax authorities, using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

#### 2.5.Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issuance of new ordinary shares is deducted against the share capital account.

### 3. STOCK

	<b>2025</b>	<b>2026</b>
Stock, Work in Progress, Finished goods	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

### 4. DEBTORS

The amount falling due after more than one year shall be shown separately for each item included under debtors.

	<b>2025</b>	<b>2026</b>
Debtors and Prepayments	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

### 5. OTHER CREDITORS

	<b>2025</b>	<b>2026</b>
Bank / Loans / Overdraft - Credit	0	0
Creditors and Accruals	0	0
Client Account Balances Credit	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

### 6. CALLED UP SHARE CAPITAL

	<b>2025</b>	<b>2026</b>
Shareholder's Funds	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>