

**OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014**

Company Name: JACKED PADDY NUTRITION LIMITED
Company Number: 771203
Financial Year: 31 December 2025

CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Tomasz Nobis
Signature: _____
Secretary

Name: Tomasz Nobis

Date: 2 March 2026

Maciej Skiba
Signature: _____
Director

Name: Maciej Skiba

Date: 5 March 2026

CRO Number - 771203

JACKED PADDY NUTRITION LIMITED
Audit Exempt Abridged Financial Statements
Year Ended 31 December 2025

JACKED PADDY NUTRITION LIMITED

Year Ended 31 December 2025

Contents

	Page
Directors and other information	3
Balance sheet	5 - 6
Notes to the financial statements	7 -11

JACKED PADDY NUTRITION LIMITED

Year Ended 31 December 2025

Directors and Other Information

Directors	Maciej Skiba
Secretary	Tomasz Nobis
Accountants	Income Venue Limited 3 Oakleigh Dunmore East Co. Waterford
Bankers	Bank of Ireland Revolut
Registered Office	Unit 2 4 Main Street Swords Dublin

JACKED PADDY NUTRITION LIMITED

Year Ended 31 December 2025

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 6 to 11.

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Income Venue Limited., the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 December 2025.

On behalf of the board

Tomasz Nobis

Tomasz Nobis
Secretary

Maciej Skiba

Maciej Skiba
Director

DATE: 2 March 2026

JACKED PADDY NUTRITION LIMITED

Balance Sheet

At 31 December 2025

	31-Dec 2025 €	31-Dec 2025 €
Called up share capital not paid		-
Fixed assets	-----	
Current assets	34,011	
Creditors: amounts falling due within one year	<u>(33,665)</u>	
Net current assets / (liabilities)		346
Total assets less current liabilities		<u>346</u>
Creditors: amounts falling due within one year	<u>(16,453)</u>	
Total assets less liabilities		<u>(16,107)</u>
Capital and reserves		<u>(16,107)</u>

We, as director(s) of JACKED PADDY NUTRITION 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 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 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.

We, as director(s) of JACKED PADDY NUTRITION LIMITED, state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company the qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

JACKED PADDY NUTRITION LIMITED

Balance Sheet

At 31 December 2020

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro entities regime and in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to the Micro Entities Regime'. The financial statements were approved by the Board of Directors on 2 March 2026 and authorised for issue on 2 March 2026. They were signed on its behalf by

Tomasz Nobis

Maciej Skiba

Tomasz Nobis
Secretary
Date: 2 March 2026

Maciej Skiba
Director

JACKED PADDY NUTRITION LIMITED

Year Ended 31 December 2025

Notes to the Financial Statements

The significant accounting policies adopted by the Company and applied consistently are as follows:

1. ACCOUNTING POLICIES

The company's registered office is Unit 2, 4 Main Street, Swords, Dublin. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 771203 .

(a) Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including 'The Financial Reporting Standard applicable to the Micro-Entities Regime – 'FRS 105', the Companies Act 2014.

(b) Currency

(i) *Functional currency*

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

(ii) *Transactions and balances*

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions or the contract rate.

At each period end foreign currency monetary items are translated using the closing rate or the contract rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction.

All foreign exchange gains and losses are presented in the profit and loss account within 'Other expenses'.

(c) Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest or the cash price for the goods or services where material and recognised as other income on a straight line basis over the terms of the agreement.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

JACKED PADDY NUTRITION LIMITED

Year Ended 31 December 2025

Notes to the Financial Statements

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage

of completion method based on the actual service performed as a percentage of the total services to be provided.

(d) Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

(e) Stocks

Stocks comprise consumable items and goods held for resale. Stocks are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period Stocks are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

(f) Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment. Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

JACKED PADDY NUTRITION LIMITED

Year Ended 31 December 2025

Notes to the Financial Statements

(g) Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

(h) Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

(i) Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

2. Directors loans

Details of the directors loans are:

	Maciej Skiba	Tomasz Nobis
Opening balance	---	---
Advances to directors	50	50
Written off in period	---	---
Repayments from directors	<u>(14,886)</u>	<u>(15,558)</u>
Closing balance	<u><u>(14,836)</u></u>	<u><u>(15,508)</u></u>

JACKED PADDY NUTRITION LIMITED

Year Ended 31 December 2025

Notes to the Financial Statements

3. Holding of own shares/holding company shares

The company holds the following class of its own shares:

	2025	2025
A Ordinary shares of €1 each	€	Number
At 1 January (consideration paid of €1)	100	100
Cancellations	--	----
Redemptions from members	--	-----
Closing balance	<u>100</u>	<u>100</u>
% of own shares held		100%

4. Movement on profit and loss reserves

	2025
	€
Profit and loss reserves brought forward at September 2024	--
Profit / (Loss) for the financial year	(16,207)
Dividend declared and paid	--
Dividend declared but unpaid at period end	--
Profit and loss reserve at 31 December 2025	<u>(16,207)</u>