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**CHANDPUR TANDOORI LIMITED**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**CHANDPUR TANDOORI LIMITED**

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**COMPANY INFORMATION**

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<b>Director</b>	Asif Aziz (appointed 8 March 2024)
<b>Registered number</b>	759425
<b>Registered office</b>	Unit 5/6 An Fuaran Galway K91C567
<b>Accountants</b>	Frank McDonagh Chartered Accountants Shangort Knocjnacarra Galway Galway

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**CHANDPUR TANDOORI LIMITED**

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**CHANDPUR TANDOORI LIMITED**

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**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL  
STATEMENTS OF CHANDPUR TANDOORI LIMITED  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Chandpur Tandoori limited for the year ended 31 December 2025 which comprise and the Balance sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the director of Chandpur Tandoori limited in accordance with the terms of our engagement letter dated [date] . Our work has been undertaken solely so that we might compile the financial statements of Chandpur Tandoori limited that we have been engaged to compile, report to the Company's Director that we have done so and state those matters that we have agreed to state to the director of Chandpur Tandoori limited in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Chandpur Tandoori limited and its director for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance sheet as at 31 December 2025 your duty to ensure that Chandpur Tandoori limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Chandpur Tandoori limited. You consider that Chandpur Tandoori limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Chandpur Tandoori limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

**Frank McDonagh**

Chartered Accountants

Shangort  
Knocjnacarra  
Galway  
Galway  
26 February 2026

**CHANDPUR TANDOORI LIMITED**

**ABRIDGED BALANCE SHEET  
AS AT 31 DECEMBER 2025**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Fixed assets	<b>6,558</b>	3,017
Current assets	<b>5,609</b>	12,267
Creditors: amounts falling due within one year	<b>(24,339)</b>	(9,777)
<b>Net current (liabilities)/assets</b>	<b>(18,730)</b>	2,490
<b>Total assets less current liabilities</b>	<b>(12,172)</b>	5,507
<b>Net (liabilities)/assets</b>	<b>(12,172)</b>	5,507
<b>Capital and reserves</b>	<b>(12,172)</b>	5,507

**Appropriation of Profit and loss account**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit and loss account brought forward at the beginning of the year	<b>5,495</b>	-
Other movement in the profit and loss account	<b>(17,679)</b>	5,495
	<b>(12,184)</b>	5,495

**General information**

Chandpur Tandoori limited is a members private limited liability company. Registered Number 75942. Registered in Ireland. Its business consists of the operation of a restaurant.

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

I, as director of Chandpur Tandoori 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 members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(d) I 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 state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

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CHANDPUR TANDOORI LIMITED

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ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT 31 DECEMBER 2025

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The financial statements were approved:

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**Asif Aziz**  
Director

Date: 26 February 2026

The notes on pages 4 to 5 form part of these financial statements.

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## CHANDPUR TANDOORI LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

##### 1.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

###### Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

###### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

##### 1.3 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

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## CHANDPUR TANDOORI LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 1. Accounting policies (continued)

##### 1.4 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

##### 1.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	12.50%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

##### 1.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 1.7 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.