

GOPAN Limited

Report and Financial Statements

12 April 2026

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Directors and Other Information

Directors

Michiko Ishimoto Gysin

Secretary

Hana Gysin

Registered Office

120 Saran wood
Killarney Road
Bray
Wicklow
A98 YR92

Date of Incorporation

12 October 2021

Registered Number

705828

Directors' Responsibilities Statement

For the year ended 12 April 2026

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with accounting standards issued by the Financial Reporting Standard and promulgated by the Institute of Chartered Accountants in Ireland, including FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the year end date and of the profit or loss of the Company for the year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The director is responsible for ensuring the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions for the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

On behalf of the Board



Michiko Ishimoto Gysin

Director

Date: 12. April 2026

Director's Report

The director present her report and the financial statements for GOPAN Limited("the Company") for the year ended 12 April 2026.

Accounting Records

The director is responsible for ensuring that adequate accounting records as outlined in section 281 to 285 of the Companies Act 2014 are kept by the Company. The measures taken by the directors to ensure compliance with the Company's obligation to keep adequate accounting records include the use of appropriate systems and procedures and by ensuring the employment of competent persons for the preparation and maintenance of the accounting records. The Company's accounting records are maintained at the Company's registered office at 120 Saran Wood, Killarney Road, Bray, Wicklow, A98 YR92.

Principal activities and business review

The principal activity of the Company is Bakery.

Basis of preparation

The financial statements have been prepared under the historical cost convention.

The Company has opted to prepare a statement of income and retained earnings as opposed to income statements and statement of changes in equity.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 and the Companies Act 2014.

The financial statements are expressed in Euro (€) which is the presentational currency of the Company and rounded to the nearest Euro.

Going concern

The director have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Thus, the directors continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Director, secretary and their interests

The director and secretary who served the Company during the year as well as those who are serving as at the date of this report are as follows:

Michiko Ishimoto Gysin as director
Hana Gysin as secretary

The director and secretary who held office on 12 April 2025 did not hold any interests in the Company or any group undertaking at the beginning or end of the accounting period, or at the date of appointment, if later.

Director's Report (continued)

Employees

The Company had 0 employee as at 12 April 2026.

Political and charitable contributions

The Company made no disclosable political or charitable donations or incurred any disclosable political expenditure during the year.

Director's compliance statement


The directors, in accordance with Section 225(2) of the Companies Act 2014, acknowledge that they are responsible for securing the Company's compliance with certain obligations specified in that section arising from the Companies Act 2014 tax laws ('relevant obligations'). The directors confirm that:

- A compliance policy statement has been drawn up setting out the Company's policies with regard to such compliance;
- Appropriate arrangements and structures that, in their opinion, are designed to secure material compliance with the Company's relevant obligations, have been put in place; and
- A review has been conducted, during the financial year, of the arrangements and structures that have been put in place to secure the Company's compliance with its relevant obligations.

Subsequent events

There were no significant events between the Balance Sheet date and the date of signing of the financial statements.

On behalf of the Board



Michiko Ishimoto Gysin
Director

Date: 12. April 2026

GOPAN Limited

GOPAN Limited
Statement of Income and Retained Earnings
For the year ended 12 APRIL 2026

<u>Income</u>	Notes	2025 Amount(€)	2024 Amount(€)
Sales/Receipts/Turnover	3	10,671.52	15,806.53
<u>Trading Account Items</u>			
Purchase		4,360.49	9,977.60
Gross Trading Profits		6,312	5,829
<u>Expenses/Deductions</u>			
Staff costs	5	-	-
Wages and Salaries	5	-	-
Directors remuneration	4	-	-
Sub-contractors		-	-
Consultancy/Professional Fees		546.29	299.75
Other expenses		7,600	6,490
stationery		344	545
entertainment fee		147	215
bank charges		-	39
travel fee		6761	4,949
Security		-	-
communication		240	140
advertising		-	281
Education		111	320
Profit / loss before tax		(1,835)	(960)
Taxation		-	-
TAX PENALTIES & INTEREST		-	-
Profit for the period		(1,835)	(960)

There are no recognised gains or losses in the year other than those dealt with in the Statement of Income and Retained Earnings.


Michiko Ishimoto Gysin
Director

Date: 12. April. 2026

GOPAN Limited

GOPAN Limited
Statement of Financial Position
at 12 APRIL 2026

<u>Non current assets</u>	Notes	2025 Amount(€)	2024 Amount(€)
Tangible fixed assets	6	-	-
Current assets			
Debtors	7	-	-
Cash at bank and in hand		-	-
Prepayments		-	-
Net current assets		-	-
Creditors: amounts falling due within one year			
Director's prepayment		2,695	2,118
Trade Creditors		-	-
Corporation Tax		-	-
Accrual		-	-
Net current liabilities		2,695	2,118
Total assets less current liabilities		(2,695)	(2,118)
Creditors: amounts falling due after more than one year	8	-	-
Total Net Assets		(2,695)	(2,118)
Capital and reserves			
Share capital		100	100
Profit and Loss Account b/fwd		(960)	(1,258)
Profit and loss account		(1,835)	(960)
Shareholder's Funds		(2,695)	(2,118)



Michiko Ishimoto Gysin
Director

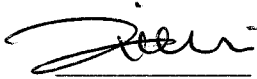
Date: 12. April 2026

Exemption Statement from filing an auditor's report

Michiko Ishimoto Gysin, as a director of Gopan 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; and 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 the board



Michiko Ishimoto Gysin
Director

Date: 12 April 2026

Notes to the Financial Statements

at 12 April 2026

1. General information

Gopan is a limited company incorporated in Ireland under the Companies Act 2014.

2. Accounting policies

The significant accounting policies and estimation techniques adopted by the Company are as follows:

Basis of preparation

The financial statements have been prepared under the historical cost convention.

The Company has opted to prepare a statement of income and retained earnings as opposed to income statements and statement of changes in equity.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 and the Companies Act 2014.

The financial statements are expressed in Euro (€) which is the presentational currency of the Company and rounded to the nearest Euro.

Going concern

The Company's management has made an assessment of the Company's ability to continue as a going concern and is satisfied that the Company has the resources to continue in business for the foreseeable future. Furthermore, director is not aware of any material uncertainties that may cast significant doubt upon the Company's ability to continue as a going concern. Therefore, the director continue to adopt the going concern basis of accounting in preparing the financial statements.

Revenue recognition

Turnover represents amounts receivable for bakery production during the year.

Foreign currencies

The Company's functional currency is Euro. Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the rates of exchange on the financial reporting date. Transactions in foreign currencies are recorded at the exchange rate at the date of the transaction. Gains and losses arising on re-translation are taken to the statement of income and retained earnings.

Expenses

All other operating expenses are accounted for on an accrual basis.

Property, plant and equipment, depreciation, and amortisation

Property, plant and equipment are stated at cost less accumulated depreciation. Depreciation is calculated in order to write off the cost of property, plant and equipment over their estimated useful lives by equal annual installments.

Property, plant and equipment are depreciated on a straight line basis at the following rates:

Leasehold improvements	-	33% per annum
Fixtures, fittings and equipment	-	33% per annum

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand.

Debtors and creditors

Debtors and creditors with no stated interest rates and debtors and creditors within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of income and retained earnings.

Current tax

Current tax is recognised for the amount of income tax payable in respect of the taxable profit for the current or past reporting periods using the tax rates and laws that have been enacted or substantively enacted by the reporting date.

3. Turnover

Turnover, which is stated net of value added tax, represents amounts invoiced to third parties, related parties and to group companies and is attributable to one continuing activity of asset management and advisory services.

4. Directors' remuneration

Included in staff costs below are:

	2025	2024
	€	€
Directors' remuneration	-	-
Pension contributions	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

5. Staff Costs

	2025	2024
	€	€
Wages and Salaries	-	-
Social welfare costs	-	-
Pension Contributions	-	-
Employee benefits	-	-
Education and training	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

The average monthly number of employees during the year was zero

6. Tangible fixed assets Assets

	Improvements	Fixtures, Fittings & Equipment	Total
<u>Cost</u>			
At 12 April 2026	<u>-</u>	<u>-</u>	<u>-</u>
<u>Depreciation</u>			
At 12 April 2026	<u>-</u>	<u>-</u>	<u>-</u>
<u>Net Book Amount</u>			
At 12 April 2026	<u>-</u>	<u>-</u>	<u>-</u>

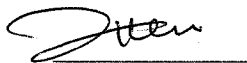
Notes to the Financial Statements

at 12 April 2026

7. Debtors	2025	2024
	€	€
Trade debtors	-	-
Prepayments and accrued income	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

8. Creditors : amounts falling due within one year	2025	2024
	€	€
Trade creditors	-	-
Other taxes and social welfare costs	-	-
Accrual and deferred income	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

On behalf of the board



Michiko Ishimoto Gysin
Director

Date: 12 April 2026