

Company registration number: **595089**

Homeopet Pet Products Ltd
Unaudited Abridged Financial Statements
for the year ended 31 December 2025

Homeopet Pet Products Ltd

Balance Sheet

31 December 2025

	2025	2024
	€	€
Fixed assets	15,772	22,627
Current assets	66,054	56,508
Creditors: amounts falling due within one year	(116,462)	(111,777)
Net current liabilities	(50,408)	(55,269)
Total assets less current liabilities	(34,636)	(32,642)
Accruals and deferred income	(1,100)	(1,100)
Net liabilities	(35,736)	(33,742)
Capital and reserves	(35,736)	(33,742)

We, as directors of Homeopet Pet Products Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- We acknowledge the obligations of the company 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 directors of Homeopet Pet Products Ltd state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a micro company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

Homeopet Pet Products Ltd

Balance Sheet (continued)

31 December 2025

These financial statements were approved by the board of directors and authorised for issue on 9 March 2026, and are signed on behalf of the board by:

Mark Lawlor

Daniel Farrington

Mark Lawlor
Director

Daniel Farrington
Director

Company registration number: 595089

Homeopet Pet Products Ltd

Notes to the Financial Statements

Year ended 31 December 2025

1 General information

Homeopet Pet Products Ltd is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 595089 and the address of the registered office is Ballinlecka House, Ballinlecka, Donard, Wicklow, W91 YT68, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

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

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

FOREIGN CURRENCIES

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Homeopet Pet Products Ltd

Notes to the Financial Statements (continued)

Year ended 31 December 2025

DEFINED CONTRIBUTION PENSION PLAN

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	(33,842)	(29,437)
Loss for the financial year	(1,994)	(4,405)
At end of year	<u>(35,836)</u>	<u>(33,842)</u>