

CARIBOO MOUNTAIN TRADING LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

CARIBOO MOUNTAIN TRADING LIMITED

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CARIBOO MOUNTAIN TRADING LIMITED

COMPANY INFORMATION

Directors	Ken Costigan Derek Moody
Company secretary	Ken Costigan
Registered number	527519
Registered office	Great Outdoors, 53/54 South Great George's Street Dublin 2
Accountants	Noone Casey Chartered Accountants 25 Herbert Place Dublin 2
Bankers	AIB 7-12 Dame Street Dublin 2

CARIBOO MOUNTAIN TRADING LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

The directors present their annual report and unaudited financial statements for the year ended 31 August 2025.

Directors' responsibilities statement

The directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 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 they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments 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 directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on page 11:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Noone Casey, Chartered Accountants, all 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 August 2025.

This report was approved by the board on 2 March 2026 and signed on its behalf.

Ken Costigan
Director

Derek Moody
Director

CARIBOO MOUNTAIN TRADING LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF CARIBOO MOUNTAIN TRADING LIMITED FOR THE YEAR ENDED 31 AUGUST 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Cariboo Mountain Trading Limited for the year ended 31 August 2025 which comprise the Statement of financial position, the Statement of changes in equity 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 Board of directors of Cariboo Mountain Trading Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Cariboo Mountain Trading Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of directors of Cariboo Mountain Trading Limited, as a body, 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 Cariboo Mountain Trading Limited and its Board of directors, as a body, 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 Statement of financial position as at 31 August 2025 your duty to ensure that Cariboo Mountain Trading Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Cariboo Mountain Trading Limited. You consider that Cariboo Mountain Trading 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 Cariboo Mountain Trading 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.

Noone Casey

Chartered Accountants

25 Herbert Place
Dublin 2
2 March 2026

CARIBOO MOUNTAIN TRADING LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	4	19,485	26,343
		19,485	26,343
Current assets			
Stocks		58,066	42,927
Debtors		16,558	21,642
Cash at bank and in hand		17,464	27,946
		92,088	92,515
Creditors: amounts falling due within one year	5	(1,063,562)	(960,587)
Net current liabilities		(971,474)	(868,072)
Total assets less current liabilities		(951,989)	(841,729)
Net liabilities		(951,989)	(841,729)
Capital and reserves			
Called up share capital presented as equity	6	100	100
Profit and loss account		(952,089)	(841,829)
Shareholders' funds		(951,989)	(841,729)

CARIBOO MOUNTAIN TRADING LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 AUGUST 2025**

We, as directors of Cariboo Mountain Trading Limited, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(e) 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 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; 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.

The financial statements were approved and authorised for issue by the board on 02 March 2026.

Ken Costigan
Director

Derek Moody
Director

The notes on pages 8 to 11 form part of these financial statements.

CARIBOO MOUNTAIN TRADING LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 AUGUST 2025**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 September 2024	100	(841,829)	(841,729)
Comprehensive income for the year			
Loss for the year	-	(110,260)	(110,260)
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the year	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	(110,260)	(110,260)
	<hr/>	<hr/>	<hr/>
Total transactions with owners	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 August 2025	100	(952,089)	(951,989)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 8 to 11 form part of these financial statements.

CARIBOO MOUNTAIN TRADING LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 AUGUST 2024**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 September 2023	100	(685,897)	(685,797)
Comprehensive income for the year			
Loss for the year	-	(155,932)	(155,932)
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the year	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	(155,932)	(155,932)
	<hr/>	<hr/>	<hr/>
Total transactions with owners	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 August 2024	100	(841,829)	(841,729)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 8 to 11 form part of these financial statements.

CARIBOO MOUNTAIN TRADING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. General information

Cariboo Mountain Trading Limited is primarily engaged in the retail of outdoor clothing and related accessories. The Company's registered office is Great Outdoors, 54/54 South Great George's Street, Dublin 2. The Company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 527519.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are as follows:

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Going concern

After reviewing the Company's results and projections as well as considering the impact of the current economic situation, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 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.

2.4 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 reporting date in the countries where the Company operates and generates income.

CARIBOO MOUNTAIN TRADING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2. Accounting policies (continued)

2.5 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:

Fixtures and fittings	- 12.5% Straight line
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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.

2.6 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.7 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.8 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.

2.9 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.10 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.

CARIBOO MOUNTAIN TRADING LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Accounting policies (continued)

2.11 Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025	2024
	No.	No.
Retail staff	3	3
	<u> </u>	<u> </u>

4. Tangible fixed assets

	Fixtures and fittings €
Cost or valuation	
At 1 September 2024	52,683
At 31 August 2025	<u>52,683</u>
Depreciation	
At 1 September 2024	26,340
Charge for the year on owned assets	6,858
At 31 August 2025	<u>33,198</u>
Net book value	
At 31 August 2025	<u>19,485</u>
<i>At 31 August 2024</i>	<u>26,343</u>

CARIBOO MOUNTAIN TRADING LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

5. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	127,858	109,812
Amounts owed to other participating interests	930,904	842,378
Taxation and social insurance	-	4,397
Accruals	4,800	4,000
	1,063,562	960,587
	1,063,562	960,587

6. Share capital

	2025	2024
	€	€
Authorised		
100,000 (2024 - 100,000) Ordinary Share Capital shares of €1.00 each	100,000	100,000
	100,000	100,000
Allotted, called up and fully paid		
100 (2024 - 100) Ordinary Share Capital shares of €1.00 each	100	100
	100	100
	100	100

7. Related party transactions

The company has the same shareholders and directors as Great Outdoors Limited, who is also the 100% parent company of The Alpine Shop Limited.

The total loan repayable at the year end to Great Outdoors Limited is €825,067 (2024 - €741,542). The total loan repayable at the year end to The Alpine Shop Limited is €105,836 (2024 - €100,836). The loans are interest free and repayable on demand.

8. Post balance sheet events

There have been no significant events affecting the company since the year end.

9. Approval of financial statements

The board of directors approved these financial statements for issue on 2 March 2026.