

Complete Commodity Solutions Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Complete Commodity Solutions Limited

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Complete Commodity Solutions Limited DIRECTORS AND OTHER INFORMATION

Directors	Euan Mann Daire Halpin
Company Secretary	Daire Halpin
Company Number	646588
Registered Office and Business Address	Balladik, 9 Saint Catherine's Road Glenageary Co Dublin
Accountants	Merry Mullen Chartered Accountants 18 Westland Square Pearse Street Dublin 2

Complete Commodity Solutions Limited DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

The directors are responsible for preparing the Directors' 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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 financial year end date and of the profit or loss of the company for the 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 financial statements and then 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 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, 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.

Signed on behalf of the board

Euan Mann

**Euan Mann
Director**

10 February 2026

Daire Halpin

**Daire Halpin
Director**

10 February 2026

Complete Commodity Solutions Limited

STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	147,774	113,143
Current Assets			
Debtors	6	106,508	21,833
Cash and cash equivalents		208,886	290,408
		315,394	312,241
Creditors: amounts falling due within one year	7	(434,743)	(414,041)
Net Current Liabilities		(119,349)	(101,800)
Total Assets less Current Liabilities		28,425	11,343
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		28,325	11,243
Shareholders' Funds		28,425	11,343

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Complete Commodity Solutions 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 shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial year and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 10 February 2026 and signed on its behalf by:

Euan Mann

Euan Mann
Director

Daire Halpin

Daire Halpin
Director

Complete Commodity Solutions Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 September 2025

	Called up share capital €	Retained earnings €	Total €
At 1 October 2023	100	18,787	18,887
Loss for the financial year	-	(7,544)	(7,544)
At 30 September 2024	100	11,243	11,343
Profit for the financial year	-	17,082	17,082
At 30 September 2025	100	28,325	28,425

Complete Commodity Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Complete Commodity Solutions Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 646588. The registered office of the company is Balladik, 9 Saint Catherine's Road, Glenageary, Co Dublin which is also the principal place of business of the company. The principal activity of the company is the provision of world leading, independent soft commodity market analysis. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Currency

(i) Functional and presentation 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.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'finance (expense)/income'. All other foreign exchange gains and losses are presented in the profit and loss account within 'Other operating (losses)/gains'.

Complete Commodity Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	10% Straight line
Plant and machinery	-	33.3% Straight line
Fixtures, fittings and equipment	-	33.3% Straight line
Motor vehicles	-	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging/(crediting):		
Depreciation of property, plant and equipment	26,119	17,415
Loss/(profit) on foreign currencies	1,674	(1,083)
	<u> </u>	<u> </u>

4. Employees

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

	2025	2024
	Number	Number
Analysts	2	2
Directors	2	2
	<u> </u>	<u> </u>
	4	4
	<u> </u>	<u> </u>

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Complete Commodity Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

5. Property, plant and equipment

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost					
At 1 October 2024	143,022	9,160	7,502	-	159,684
Additions	-	-	-	60,750	60,750
At 30 September 2025	143,022	9,160	7,502	60,750	220,434
Depreciation					
At 1 October 2024	34,726	6,136	5,679	-	46,541
Charge for the financial year	14,302	1,510	1,194	9,113	26,119
At 30 September 2025	49,028	7,646	6,873	9,113	72,660
Net book value					
At 30 September 2025	93,994	1,514	629	51,637	147,774
At 30 September 2024	108,296	3,024	1,823	-	113,143

6. Debtors

	2025 €	2024 €
Trade debtors	82,254	8,818
Taxation	307	4,228
Prepayments	23,947	8,787
	106,508	21,833

7. Creditors

Amounts falling due within one year	2025 €	2024 €
Trade creditors	1,817	2,736
Taxation	94,215	160,370
Directors' current accounts (Note 10)	137,377	110,766
Other creditors	4,249	3,574
Accruals	4,593	4,442
Deferred Income	192,492	132,153
	434,743	414,041

8. Income Statement

	2025 €	2024 €
At 1 October 2024	11,243	18,787
Profit/(loss) for the financial year	17,082	(7,544)
At 30 September 2025	28,325	11,243

9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

continued

Complete Commodity Solutions Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

10. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	380,000	505,515
Pension contributions	299,000	424,000
	<u>679,000</u>	<u>929,515</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Euan Mann	137,377	110,766
	<u>137,377</u>	<u>110,766</u>

11. Events After the End of the Reporting Period

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 February 2026.