

CAMSENG INTERNATIONAL FOODS (IRELAND) LIMITED

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2025

CAMSENG INTERNATIONAL FOODS (IRELAND) LIMITED

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FOR THE YEAR ENDED 31 MAY 2025**

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CAMSENG INTERNATIONAL FOODS (IRELAND) LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2025**

DIRECTORS:

Mrs T D Ly
W C S Ly
A Ly

SECRETARY:

Mrs T D Ly

REGISTERED OFFICE:

Unit 5c Blanchardstown Corporate Park
Blanchardstown
Dublin 15

REGISTERED NUMBER:

526183 (Ireland)

AUDITORS:

Baker Tilly Mooney Moore Limited
Statutory Audit Firm
17 Clarendon Road
Clarendon Dock
Belfast
Co. Antrim
BT1 3BG

CAMSENG INTERNATIONAL FOODS (IRELAND) LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MAY 2025

STATEMENT OF DIRECTORS' RESPONSIBILITIES

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

"The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

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. 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 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 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 and enable the financial statements to be readily and properly audited. 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.

INDEPENDENT AUDITORS SPECIAL REPORT TO THE DIRECTORS OF CAMSENG INTERNATIONAL FOODS (IRELAND) LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

We have examined:

- (i) the abridged financial statements for the year ended 31 May 2025 on pages 6 to 14, which the directors of Camseng International Foods (Ireland) Limited propose to annex to the annual return of the company; and
- (ii) the financial statements, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors as a body, for our work, for this report, or for the opinion we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company, abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available for small companies).

On 19 December 2025 we reported, as auditors of Camseng International Foods (Ireland) Limited, to the members on the company's financial statements for the year ended 31 May 2025 and our report was as follows:

“REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CAMSENG INTERNATIONAL FOODS (IRELAND) LIMITED

Opinion

We have audited the financial statements of Camseng International Foods (Ireland) Limited (the 'company') for the year ended 31 May 2025 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and Notes to the Financial Statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 May 2025, and of its profit for the year then ended;
- have been properly prepared in accordance with FRS 102; the Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Irish Auditing and Accounting Supervisory Authority (IAASA) Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Report of the Auditors thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purpose of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

In light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page three, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS SPECIAL REPORT TO THE DIRECTORS OF CAMSENG INTERNATIONAL FOODS (IRELAND) LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8fa98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditors' report.

Use of our report

Our report is made solely to the Company's members, as a body, in accordance with section of 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed."

Joanne Small

Joanne Small
for and on behalf of Baker Tilly Mooney Moore Limited
Statutory Audit Firm
17 Clarendon Road
Clarendon Dock
Belfast
BT1 3BG

Date: *19th December 2015*

CAMSENG INTERNATIONAL FOODS (IRELAND) LIMITED

ABRIDGED BALANCE SHEET
31 MAY 2025

	Notes	31.5.25		31.5.24	
		€	€	€	€
FIXED ASSETS					
Intangible assets	6		-		12,223
Tangible assets	7		<u>2,063,626</u>		<u>2,156,554</u>
			2,063,626		2,168,777
CURRENT ASSETS					
Stocks	8	1,423,877		1,096,218	
Debtors	9	579,922		1,022,783	
Cash at bank		<u>233,908</u>		<u>451,388</u>	
		2,237,707		2,570,389	
CREDITORS					
Amounts falling due within one year	10	<u>1,614,813</u>		<u>1,338,268</u>	
NET CURRENT ASSETS			<u>622,894</u>		<u>1,232,121</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			2,686,520		3,400,898
CREDITORS					
Amounts falling due after more than one year	11		(87,918)		(129,010)
PROVISIONS FOR LIABILITIES			<u>(33,608)</u>		<u>(37,974)</u>
NET ASSETS			<u>2,564,994</u>		<u>3,233,914</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>2,564,894</u>		<u>3,233,814</u>
SHAREHOLDERS' FUNDS			<u>2,564,994</u>		<u>3,233,914</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were authorised for issue and approved by the Board of Directors on 19.12.25 and were signed on its behalf by:

.....
W C S Ly - Director

.....
Mrs T D Ly - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

1. STATUTORY INFORMATION

Camseng International Foods (Ireland) Limited is a private company, limited by shares, registered in the Republic of Ireland. The company's registered number and registered office address can be found on the Company Information page. The Company's operations and principal activity is set out in the directors' report.

The financial statements have been presented in Euros (€) which is the functional currency of the company.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

Significant judgements and estimates

In preparing these financial statements the directors have made the following judgements in:

The determination of whether there are indicators of impairment of the company's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and business in general.

The consideration of the recoverability of trade debtors and the valuation of stock and the need for impairment provisions for these asset classes. These considerations are undertaken regularly by the directors, and especially at the year end date. Factors taken into account include historical experience, current market conditions and knowledge of the sector. Amounts identified as being impaired will be provided against in the relevant period.

The directors also consider the depreciation rates and useful lives on an annual basis to ensure there is sufficient evidence to support these and that the estimates remain reasonable.

Turnover

Turnover comprises the value of sales to customers of goods in the normal course of business excluding VAT and trade discounts. Turnover is recognised in the period in which the goods are delivered to the customers.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2017, is being amortised evenly over its estimated useful life of seven years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 2% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Financial instruments

All financial instruments of the company are considered to meet the definition of basic financial instruments.

- Short term debtors and creditors

Debtors and creditors with no stated interest rate and are receivable or payable on demand are recognised at transaction price, and subject to annual impairment reviews. Any losses arising on impairment are recognised in the profit and loss account.

- Cash and cash equivalents

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

- Loans and borrowings

All loans and borrowings are initially recorded at the present value of cash payable to the lender in settlement of the liability discounted at the market interest rate. Subsequently loans and borrowings are stated at amortised cost using the effective interest rate method. The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one period or on demand are not amortised. Loans and borrowings are classified as current liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least 12 months after the financial period end date.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Comprehensive Income, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

CAMSENG INTERNATIONAL FOODS (IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

2. ACCOUNTING POLICIES - continued

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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

Impairment of fixed assets

Fixed assets are assessed at each reporting date to determine whether there is any indication that the assets are impaired. Where there is any indication that an asset may be impaired, the carrying value of the asset is tested for impairment. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Fixed assets that have been previously impaired are reviewed at each reporting date to assess whether there is any indication that the impairment losses recognised in prior periods may no longer exist or may have decreased.

3. EMPLOYEES AND DIRECTORS

	31.5.25	31.5.24
	€	€
Wages and salaries	971,396	950,662
Social security costs	<u>104,495</u>	<u>90,782</u>
	<u>1,075,891</u>	<u>1,041,444</u>

The average number of employees during the year was as follows:

	31.5.25	31.5.24
Sales and distribution	<u>23</u>	<u>22</u>

The directors did not receive any remuneration from this company in the current or preceding year.

The number of directors to whom retirement benefits are accruing under pension scheme funds in respect of qualifying services is €nil (2024: €nil).

CAMSENG INTERNATIONAL FOODS (IRELAND) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

4. OPERATING PROFIT

The operating profit is stated after charging/(crediting):

	31.5.25	31.5.24
	€	€
Hire of plant and machinery	49,412	49,352
Depreciation - owned assets	111,951	110,738
Depreciation - assets on hire purchase contracts	55,528	59,817
(Profit)/loss on disposal of fixed assets	195	325
Goodwill amortisation	12,223	36,667
Auditors' remuneration	16,664	12,960
Foreign exchange differences	<u>(602)</u>	<u>(4,124)</u>

5. INTEREST PAYABLE AND SIMILAR EXPENSES

	31.5.25	31.5.24
	€	€
Bank loan interest	54	85
Hire purchase	<u>12,497</u>	<u>14,152</u>
	<u>12,551</u>	<u>14,237</u>

6. INTANGIBLE FIXED ASSETS

	Goodwill €
COST	
At 1 June 2024 and 31 May 2025	<u>256,670</u>
AMORTISATION	
At 1 June 2024	244,447
Amortisation for year	<u>12,223</u>
At 31 May 2025	<u>256,670</u>
NET BOOK VALUE	
At 31 May 2025	<u>-</u>
At 31 May 2024	<u>12,223</u>

CAMSENG INTERNATIONAL FOODS (IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

7. TANGIBLE FIXED ASSETS

	Freehold property €	Plant and machinery €	Fixtures, fittings & equipment €
COST			
At 1 June 2024	2,062,983	109,798	143,797
Additions	-	652	-
Disposals	-	-	-
At 31 May 2025	<u>2,062,983</u>	<u>110,450</u>	<u>143,797</u>
DEPRECIATION			
At 1 June 2024	402,063	94,183	99,274
Charge for year	41,260	3,931	6,678
Eliminated on disposal	-	-	-
At 31 May 2025	<u>443,323</u>	<u>98,114</u>	<u>105,952</u>
NET BOOK VALUE			
At 31 May 2025	<u>1,619,660</u>	<u>12,336</u>	<u>37,845</u>
At 31 May 2024	<u>1,660,920</u>	<u>15,615</u>	<u>44,523</u>
	Motor vehicles €	Computer equipment €	Totals €
COST			
At 1 June 2024	764,473	56,983	3,138,034
Additions	73,720	374	74,746
Disposals	-	(362)	(362)
At 31 May 2025	<u>838,193</u>	<u>56,995</u>	<u>3,212,418</u>
DEPRECIATION			
At 1 June 2024	336,733	49,227	981,480
Charge for year	113,643	1,967	167,479
Eliminated on disposal	-	(167)	(167)
At 31 May 2025	<u>450,376</u>	<u>51,027</u>	<u>1,148,792</u>
NET BOOK VALUE			
At 31 May 2025	<u>387,817</u>	<u>5,968</u>	<u>2,063,626</u>
At 31 May 2024	<u>427,740</u>	<u>7,756</u>	<u>2,156,554</u>

CAMSENG INTERNATIONAL FOODS (IRELAND) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

7. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles €
COST	
At 1 June 2024	265,213
Additions	<u>51,020</u>
At 31 May 2025	<u>316,233</u>
DEPRECIATION	
At 1 June 2024	60,108
Charge for year	<u>55,528</u>
At 31 May 2025	<u>115,636</u>
NET BOOK VALUE	
At 31 May 2025	<u>200,597</u>
At 31 May 2024	<u>205,105</u>

8. STOCKS

	31.5.25	31.5.24
	€	€
Stocks	<u>1,423,877</u>	<u>1,096,218</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	€	€
Trade debtors	344,279	368,656
Tax	57,655	62,942
Amounts owed by group undertakings	95,310	501,768
Other debtors	18,988	21,847
Prepayments and accrued income	<u>63,690</u>	<u>67,570</u>
	<u>579,922</u>	<u>1,022,783</u>

CAMSENG INTERNATIONAL FOODS (IRELAND) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	€	€
Hire purchase contracts (see note 12)	87,281	73,160
Trade creditors	1,365,044	1,201,710
Amounts owed to group undertakings	100,000	-
Social security and other taxes	23,227	24,055
VAT	12,000	15,225
Accrued expenses	27,261	24,118
	<u>1,614,813</u>	<u>1,338,268</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.25	31.5.24
	€	€
Hire purchase contracts (see note 12)	<u>87,918</u>	<u>129,010</u>

12. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	31.5.25	31.5.24
	€	€
Net obligations repayable:		
Within one year	87,281	73,160
Between one and five years	<u>87,918</u>	<u>129,010</u>
	<u>175,199</u>	<u>202,170</u>

13. SECURED DEBTS

The group banking facilities are secured by a debenture over the assets and undertakings of the group. This includes a specific charge over the property assets at Blandhardstown Corporate Park Dublin and a floating charge over the assets and undertakings of the company. A keyman life policy in the name of Mr W C Ly has been assigned to the bank together with personal guarantees from the directors. In addition, directors loans and intercompany loans have been subordinated to the bank.

CAMSENG INTERNATIONAL FOODS (IRELAND) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

14. ULTIMATE PARENT COMPANY

Camseng International Foods Limited (incorporated in Northern Ireland) continues to be the company's ultimate parent company. The registered office address of the parent company is 1-25 Lower Windsor Avenue, Belfast, BT9 7DW.

The ultimate controlling party continues to be the Ly family.

15. RELATED PARTY DISCLOSURES

The company has taken advantage of the exemption in FRS 102 section 33 "Related Party Disclosures" from disclosing transactions with other wholly owned subsidiaries of the Camseng International Foods Limited Group.

The ultimate controlling party continues to be the Ly family.

16. APPROPRIATION OF PROFIT AND LOSS ACCOUNT

	31.5.25	31.5.24
	€	€
Profit brought forward at the beginning of the financial year	3,233,814	3,537,972
Profit for the financial year	331,080	695,842
Dividends paid	(1,000,000)	(1,000,000)
	<hr/>	<hr/>
Profit carried forward at the end of the financial year	<u>2,564,894</u>	<u>3,233,814</u>