

BIRIYANI HOUSE LIMITED

Abridged Unaudited Financial Statements

for the financial year ended 31 December 2025

BIRIYANI HOUSE LIMITED

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BIRIYANI HOUSE LIMITED DIRECTOR AND OTHER INFORMATION

Director	Joel George (Resigned 7 May 2025) Suja George (Appointed 7 May 2025)
Company Secretary	Joel George (Appointed 7 May 2025) Suja George (Resigned 7 May 2025)
Company Number	746043
Registered Office and Business Address	8 Hawthorn Close Kilcarbery Grange Dublin 22 D22 A5R6
Accountants	Tasc Accountants Certified Public Accountants 3C Main Street Ongar Village Blanchardstown Dublin 15
Bankers	AIB Tallaght

BIRIYANI HOUSE LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 director to prepare financial statements for each financial year. Under that law, the director has 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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms that they is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they has made available to Tasc Accountants, (Certified Public Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Signed on behalf of the board

Joel George
Company Secretary

20 February 2026

Suja George
Director

20 February 2026

BIRIYANI HOUSE LIMITED

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	6	40,000	-
Tangible assets	7	11,113	-
		<u>51,113</u>	<u>-</u>
Fixed Assets			
Current Assets			
Stocks	8	12,355	-
Debtors	9	16,012	-
Cash and cash equivalents		16,899	100
		<u>45,266</u>	<u>100</u>
Creditors: amounts falling due within one year	10	(96,436)	-
		<u>(51,170)</u>	<u>100</u>
Net Current (Liabilities)/Assets			
		<u>(57)</u>	<u>100</u>
Total Assets less Current Liabilities		(57)	100
		<u>(57)</u>	<u>100</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(157)	-
		<u>(57)</u>	<u>100</u>
Equity attributable to owners of the company		(57)	100
		<u>(57)</u>	<u>100</u>

I as Director of BIRIYANI HOUSE 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) I 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.

Approved by the board on 20 February 2026 and signed on its behalf by:

Joel George
Company Secretary

Suja George
Director

BIRIYANI HOUSE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

BIRIYANI HOUSE LIMITED is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 746043. The registered office of the company is 8 Hawthorn Close, Kilcarbery Grange, Dublin 22, D22 A5R6 which is also the principal place of business of the company. The principal activity of the company is restaurants and mobile food service activities. 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 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" issued by the Financial Reporting Council.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Intangible assets

It is the key money paid to obtain the right to occupy the premises and is recognised as an intangible asset. As the rental period is not fixed, the asset is not amortised and is reviewed annually for impairment.

BIRIYANI HOUSE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Tangible assets and depreciation

Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation

Depreciation is provided on Tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to Tangible fixed assets are as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Stocks

Stocks comprise consumable items and goods held for resale. Stocks are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period Stocks are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

Trade and other debtors

Trade and other debtors recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Trade and other creditors

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

Employee benefits

During the period the company had no employees and incurred no employee benefit.

BIRIYANI HOUSE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary 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.

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	1,588	-
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

5. Tax on (loss)/profit	2025	2024
	€	€
Analysis of charge in the financial year		
Current tax:		
Corporation tax	-	-
	<u> </u>	<u> </u>

No charge to tax arises due to tax losses incurred.

6. Intangible assets

	€	Total
		€
Cost		
At 1 January 2025	-	-
Additions	40,000	40,000
	<u> </u>	<u> </u>
At 31 December 2025	40,000	40,000
	<u> </u>	<u> </u>
Net book value		
At 31 December 2025	40,000	40,000
	<u> </u>	<u> </u>

BIRIYANI HOUSE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

7. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	-	-
Additions	12,701	12,701
	<hr/>	<hr/>
At 31 December 2025	12,701	12,701
	<hr/>	<hr/>
Depreciation		
At 1 January 2025	-	-
Charge for the financial year	1,588	1,588
	<hr/>	<hr/>
At 31 December 2025	1,588	1,588
	<hr/>	<hr/>
Net book value		
At 31 December 2025	11,113	11,113
	<hr/> <hr/>	<hr/> <hr/>
8. Stocks	2025	2024
	€	€
Finished goods and goods for resale	12,355	-
	<hr/> <hr/>	<hr/> <hr/>
The replacement cost of stock did not differ significantly from the figures shown.		
9. Debtors	2025	2024
	€	€
Trade debtors	2,262	-
Other debtors	13,750	-
	<hr/>	<hr/>
	16,012	-
	<hr/> <hr/>	<hr/> <hr/>
10. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	8,685	-
Taxation	149	-
Director's current account (Note 13)	86,245	-
Accruals	1,357	-
	<hr/>	<hr/>
	96,436	-
	<hr/> <hr/>	<hr/> <hr/>
11. Profit and loss account		2025
		€
At 1 January 2025		-
(Loss)/profit for the financial year		(157)
		<hr/>
At 31 December 2025		(157)
		<hr/> <hr/>
12. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2025.		

BIRIYANI HOUSE LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

13. Director's transactions

The following amounts are repayable to the director:

	2025	2024
	€	€
Suja George	86,245	-

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 20 February 2026.