ESSENTIALLY GROUP LIMITED

Company Registration Number:
14299324 (England and Wales)

Unaudited statutory accounts for the year ended 31 December 2024

Period of accounts

Start date: 1 January 2024

End date: 31 December 2024

ESSENTIALLY GROUP LIMITED

Contents of the Financial Statements

for the Period Ended 31 December 2024

ESSENTIALLY GROUP LIMITED

Directors' report period ended 31 December 2024

The directors present their report with the financial statements of the company for the period ended 31 December 2024

Principal activities of the company

The principal activity of the group is that is that of manufacture and distribution of premium Juices ,protein snacks and South American fruits and vegetables within the UAE and regional markets. The Company was incorporated on 16 August 2022. The Company acquired Essentially Holdings Limited on 1 September 2022 as a 100% fully owned subsidiary and was listed on the AQUIS market of the London stock exchange on 17 March 2023.

Directors

The director shown below has held office during the whole of the period from
1 January 2024 to 31 December 2024

Raja Abuljebain

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006

This report was approved by the board of directors on
29 September 2025

And signed on behalf of the board by:
Name: Raja Abuljebain
Status: Director

ESSENTIALLY GROUP LIMITED

Profit And Loss Account

for the Period Ended 31 December 2024

	2024	*17 months to 31 December 2023*
	£	**£**
Turnover:	**2,466,134**	1,592,664
Cost of sales:	**(1,415,642)**	(810,494)
Gross profit(or loss):	**1,050,492**	782,170
Administrative expenses:	**(1,532,388)**	(1,610,257)
Operating profit(or loss):	**(481,896)**	(828,087)
Interest payable and similar charges:	**(172,203)**	(131,641)
Profit(or loss) before tax:	**(654,099)**	(959,728)
Tax:	**0**	0
Profit(or loss) for the financial year:	**(654,099)**	(959,728)

ESSENTIALLY GROUP LIMITED

Balance sheet

As at 31 December 2024

	Notes	*2024*	*17 months to 31 December 2023*
		£	**£**
Called up share capital not paid:		**0**	0
Fixed assets			
Intangible assets:	3	**80,661**	9,519
Tangible assets:	4	**1,020,617**	818,053
Investments:	5	**1,985,613**	0
Total fixed assets:		**3,086,891**	827,572
Current assets			
Stocks:	6	**86,179**	32,216
Debtors:	7	**701,974**	377,185
Cash at bank and in hand:		**49,380**	300,915
Total current assets:		**837,533**	710,316
Prepayments and accrued income:		**0**	0
Creditors: amounts falling due within one year:	8	**(1,368,768)**	(614,276)
Net current assets (liabilities):		**(531,235)**	96,040
Total assets less current liabilities:		**2,555,656**	923,612
Creditors: amounts falling due after more than one year:	9	**(3,298,833)**	(2,868,538)
Total net assets (liabilities):		**(743,177)**	(1,944,926)
Capital and reserves			
Called up share capital:		**55,005**	51,300
Share premium account:		**637,700**	637,700
Other reserves:		**1,982,820**	(1,673,785)
Profit and loss account:		**(3,418,702)**	(960,141)
Total Shareholders' funds:		**(743,177)**	(1,944,926)

The notes form part of these financial statements

ESSENTIALLY GROUP LIMITED

Balance sheet statements

For the year ending 31 December 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the board of directors on 29 September 2025
and signed on behalf of the board by:

Name: Raja Abuljebain
Status: Director

The notes form part of these financial statements

ESSENTIALLY GROUP LIMITED

Notes to the Financial Statements

for the Period Ended 31 December 2024

1. Accounting policies

Basis of measurement and preparation

These financial statements have been prepared in accordance with the provisions of Financial Reporting Standard 101

Tangible fixed assets depreciation policy

Property and equipment
Property and equipment are stated at cost less accumulated depreciation and impairment losses, if any. Cost includes expenditure that is directly attributable to the acquisition and bringing the asset to its working condition.
Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. When a replacement part is capitalized, the carrying amount of the replaced part is derecognised. All other repairs and maintenance costs are recognised in the statement of comprehensive income during the financial year in which they are incurred.

Intangible fixed assets amortisation policy

An intangible asset is an identifiable non-monetary asset without physical substance held for use in the supply of goods, or for administrative purpose. An intangible asset is recognised if it is possible that future economic benefits that are attributable to the asset will flow to the Group and the cost of the asset can be measured reliably. The Group's intangible asset comprises trademark, brand and copyright and website development. Amortisation of intangible assets is calculated using the straight-line method to allocate the cost over their estimated useful lives.

Other accounting policies

IAS 39
IFRS 7
IFRS 9
IFRS 16
IFRS 2
IAS 16
IAS 2

2. Employees

	2024	*17 months to 31 December 2023*
Average number of employees during the period	**36**	22

3. Intangible assets

	Goodwill	Other	Total
Cost	£	£	£
At 1 January 2024	**99,133**		**99,133**
Additions	**73,694**		**73,694**
Disposals			
Revaluations			
Transfers			
At 31 December 2024	**172,827**		**172,827**
Amortisation			
At 1 January 2024	**89,614**		**89,614**
Charge for year	**2,552**		**2,552**
On disposals			
Other adjustments			
At 31 December 2024	**92,166**		**92,166**
Net book value			
At 31 December 2024	**80,661**		**80,661**
At 31 December 2023	**9,519**		**9,519**

ESSENTIALLY GROUP LIMITED

Notes to the Financial Statements

for the Period Ended 31 December 2024

4. Tangible assets

	Land & buildings	Plant & machinery	Fixtures & fittings	Office equipment	Motor vehicles	Total
Cost	£	£	£	£	£	£
At 1 January 2024	**666,628**	**438,255**	**92,517**		**1,605**	**1,199,005**
Additions	**202,564**					**202,564**
Disposals						
Revaluations						
Transfers						
At 31 December 2024	**869,192**	**438,255**	**92,517**		**1,605**	**1,401,569**
Depreciation						
At 1 January 2024	**249,739**	**52,592**	**77,875**		**746**	**380,952**
Charge for year						
On disposals						
Other adjustments						
At 31 December 2024	**249,739**	**52,592**	**77,875**		**746**	**380,952**
Net book value						
At 31 December 2024	**619,453**	**385,663**	**14,642**		**859**	**1,020,617**
At 31 December 2023	**416,889**	**385,663**	**14,642**		**859**	**818,053**

5. Fixed assets investments note

Good will and deffered tax asset has been recognized under asset

6. Stocks

	2024	*17 months to 31 December 2023*
	£	**£**
Stocks	**86,179**	32,216
Total	**86,179**	32,216

7. Debtors

	2024	*17 months to 31 December 2023*
	£	*£*
Trade debtors	**701,974**	377,185
Total	**701,974**	377,185

8. Creditors: amounts falling due within one year note

	2024	*17 months to 31 December 2023*
	£	*£*
Trade creditors	**1,368,768**	614,276
Total	**1,368,768**	614,276

9. Creditors: amounts falling due after more than one year note

	2024	*17 months to 31 December 2023*
	£	*£*
Bank loans and overdrafts		168,119
Other creditors	**3,298,833**	2,700,419
Total	**3,298,833**	2,868,538