

NJOB Hair Limited
Unaudited Financial Statements
for the financial year ended 30 June 2025

Rush Malone Limited
Chartered Accountants and Statutory Auditors
Unit 18
Grattan Business Park
Clonshaugh Business and Technology Park
D17 H680
Ireland

Company Number: 672257

NJOB Hair Limited

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NJOB Hair Limited

DIRECTORS AND OTHER INFORMATION

| | |
|---|--|
| Directors | Orla Boland Norma Jean O'Reilly |
| Company Secretary | Orla Boland |
| Company Number | 672257 |
| Registered Office and Business Address | 6 Seafort Avenue Dublin 4 D04YA24 |
| Accountants | Rush Malone Limited Chartered Accountants Unit 18 Grattan Business Park Clonshaugh Business and Technology Park D17 H680 Ireland |
| Bankers | Allied Irish Banks plc Lower Kilmacud Rd Dublin 4 Ireland |

NJOB Hair Limited
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of NJOB Hair Limited
for the financial year ended 30 June 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 30 June 2025 as set out on pages 5 to 8 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of NJOB Hair Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements 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 them 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 the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 30 June 2025 your duty to ensure that NJOB Hair Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of NJOB Hair Limited. You consider that NJOB Hair Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of NJOB Hair Limited. For this reason, we have not verified the adequacy, 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 statutory financial statements.

RUSH MALONE LIMITED

Chartered Accountants and Statutory Auditors
Unit 18
Grattan Business Park
Clonsaugh Business and Technology Park
D17 H680
Ireland

6 February 2026

NJOB Hair Limited

INCOME STATEMENT

for the financial year ended 30 June 2025

| | 2025 € | 2024 € |
|--|------------------|-----------|
| Turnover | 636,001 | 662,315 |
| Cost of raw materials and consumables | (97,123) | (106,425) |
| Staff costs | (423,504) | (450,936) |
| Value adjustments and other amounts written off assets | (28,363) | (28,213) |
| Other expenses | (110,074) | (111,645) |
| Loss | (23,063) | (34,904) |
| Retained profit brought forward | 23,412 | 58,316 |
| Retained profit carried forward | 349 | 23,412 |

NJOB Hair Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

| | 2025 € | 2024 € |
|---|-------------------|----------------------|
| Fixed Assets | <u>23,940</u> | <u>51,555</u> |
| Current assets | 47,770 | 39,696 |
| Creditors: amounts falling due within one year | <u>(29,914)</u> | <u>(42,497)</u> |
| Net Current Assets/(Liabilities) | <u>17,856</u> | <u>(2,801)</u> |
| Total Assets less Current Liabilities | 41,796 | 48,754 |
| Creditors: amounts falling due after more than one year | <u>(39,797)</u> | <u>(23,692)</u> |
| Accruals and deferred income | <u>(1,650)</u> | <u>(1,650)</u> |
| Net Assets | <u><u>349</u></u> | <u><u>23,412</u></u> |
| Capital and Reserves | <u><u>349</u></u> | <u><u>23,412</u></u> |

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of NJOB Hair 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.

Approved by the Directors and authorised for issue on 6 February 2026 and signed on its behalf by:

Norma Jean O'Reilly
Director

Orla Boland
Director

NJOB Hair Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

NJOB Hair Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 672257. The registered office of the company is 6 Seafort Avenue, Dublin 4, D04YA24 which is also the principal place of business of the company. 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.

Basis of preparation

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 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

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

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

| | | |
|----------------------------------|---|-------------------|
| Fixtures, fittings and equipment | - | 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

NJOB Hair Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

| 3. Appropriation of Income Statement | 2025 | 2024 |
|---|-----------------|-------------|
| | € | € |
| Profit brought forward | 23,412 | 58,316 |
| Loss for the financial year | (23,063) | (34,904) |
| Profit carried forward | 349 | 23,412 |

4. Post-Balance Sheet Events

The directors and the Company's management team are closely monitoring developments during the COVID-19 crisis and Ukraine war and assessing the potential impact they may have on the Company's people, its activities, operations and financial position. The directors note that this is a dynamic situation and at present there is a high degree of uncertainty in relation to the wider economic short to medium term impact, however they are satisfied that the Company is in a strong financial position to withstand potential future challenges in this context.

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6 February 2026.

NJOB HAIR LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

NJOB Hair Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 30 June 2025

| | 2025 € | 2024 € |
|----------------------------------|-----------------|-----------|
| Sales | 636,001 | 662,315 |
| Cost of sales | | |
| Materials | 114,532 | 111,811 |
| Purchases | 3,591 | 7,969 |
| | 118,123 | 119,780 |
| Closing stock | (21,000) | (13,355) |
| | 97,123 | 106,425 |
| Gross profit | 538,878 | 555,890 |
| Gross profit Percentage | 84.7% | 83.9% |
| Administrative expenses | | |
| Wages and salaries | 423,504 | 246,533 |
| Director's remuneration | - | 178,501 |
| Social welfare costs | - | 25,902 |
| Staff training | 1,845 | 3,926 |
| Rent payable | 30,000 | 30,000 |
| Rates | 8,139 | 10,572 |
| Service charges | 314 | 240 |
| Insurance | 1,400 | 1,530 |
| Light and heat | 9,053 | 8,946 |
| Cleaning | 4,994 | 2,747 |
| Repairs and maintenance | 8,292 | 1,378 |
| Printing, postage and stationery | 575 | 724 |
| Advertising | 180 | 405 |
| Telephone & broadband | 6,234 | 6,840 |
| Computer costs | 3,266 | 1,315 |
| Motor expenses | 89 | 89 |
| Travelling and subsistence | 11,458 | 14,629 |
| Accountancy | 4,800 | 6,420 |
| Bank charges | 5,818 | 5,886 |
| Staff welfare | - | 3,769 |
| General expenses | 13,258 | 11,919 |
| Security systems | 359 | 85 |
| Depreciation of tangible assets | 28,363 | 28,213 |
| Charitable donations | - | 225 |
| | 561,941 | 590,794 |
| Net loss | (23,063) | (34,904) |