

Company Number: 672306

GOOD AYW LIMITED

Abridged Financial Statements

Year Ended 15 December 2025

GOOD AYW LIMITED

Contents

	Page
Directors and other information	2
Extract from the Directors' report in accordance with Section 329 of the Companies Act 2014	3
Statement of directors' responsibilities	4
Abridged balance sheet	5-7
Notes to the abridged financial statements Including statement of accounting policies	8-12

GOOD AYW LIMITED

Company Information

Director

BIYUN ZHENG

Secretary

NING NA

Company Registration Number

672306

Registered Office

5 MOORE STREET
DUBLIN 1

Bank

BOI
6, 7 Lower O'Connell
Street,
Dublin 1

GOOD AYW LIMITED

Extract from the Director's report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are as stated below:

Director

Ordinary Shares	15 December 2025
BIYUN ZHENG	-

Company Secretary

Ordinary Shares	15 December 2025
NING NA	-

The original report was approved by the board on 06 February 2026 and signed on its behalf by BIYUN ZHENG.

GOOD AYW LIMITED

Statement of Directors' Responsibilities and declaration on unaudited financial statements

General responsibilities

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 keeping proper books of account, which disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and comply with Irish statute comprising the Companies Acts 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

Date: 06 February 2026

Biyun zheng

BIYUN ZHENG
Director

GOOD AYW LIMITED
ABRIDGED BALANCE SHEET
as at 15 December 2025

	Note	15 December 2025 €
Fixed Assets – Goodwill	6	-
Current Assets		
Stock	7	9,500
Debtors		-
Cash at bank and on hand		10,500
		<hr/>
		20,000
Current Liabilities		
Creditors: amount falling due within one year	8	9,550
		<hr/>
		10,450
Net Current assets		10,450
		<hr/> <hr/>
Total assets less current liabilities		10,450
		<hr/> <hr/>
Creditors: amounts falling due after more than one Year	9	-
		<hr/> <hr/>
Net assets		10,450
		<hr/> <hr/>
Called up share capital	10	100
Shareholder’s fund		
Retained earnings		10,350
		<hr/> <hr/>
Total liabilities		10,450

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of the exemption as a small company and the abridged financial statements have been properly prepared in accordance with Section 353.

The directors 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),

GOOD AYW LIMITED
ABRIDGED BALANCE SHEET
as at 15 December 2025 - continued

(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 year and to otherwise comply with the provisions of 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 s.352 Companies Act 2014; and 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 s.353 Companies Act 2014

The Abridged Financial Statements were approved by the board on 06 February 2026
And signed on its behalf by

Biyun zheng

BIYUN ZHENG

Director

GOOD AYW LIMITED

The financial statements have been prepared in accordance with Part 6 of the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (Effective January 2015)

The financial statements were approved by the board on 06 February 2026
And signed on its behalf by

Biyun zheng

BIYUN ZHENG
Director

The notes on pages form an integral part of these financial statements.

GOOD AYW LIMITED
ACCOUNTING POLICIES
For the period from 16 December 2024 to 15 December 2025

ACCOUNTING POLICIES

The significant accounting policies adopted by the Company are as follows:

BASIS OF ACCOUNTING

The unaudited accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

TURNOVER POLICY

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bring the asset into working condition for its intended use.

DEPRECIATION

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Machinery and equipment	15% on cost
Office equipment	10% on cost
Computer equipment	20% on cost

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognized in the profit and loss account.

OTHER INVESTMENTS

Other investments are shown at cost less provision for impairments in value.

STOCKS

Stocks are valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

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.

GOOD AYW LIMITED
ACCOUNTING POLICIES
For the period from 16 December 2024 to 15 December 2025

LEASED ASSETS

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

TAXATION

The charge for taxation is based on profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss in relation to pensions and other post retirement benefits. Discounting is used in calculating deferred tax.

PENSIONS

Pension benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due.

GOODWILL

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognized in the profit and loss account.

GOOD AYW LIMITED
ACCOUNTING POLICIES
For the period from 16 December 2024 to 15 December 2025

1. Principle of accounting policies

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

2. Turnover

Turnover represents the total invoice value, including value added tax of the sales made during the accounting period. The total turnover of the company for the year has been derived from its principle activity wholly undertaking in Ireland.

3. Operating Profit

Operating Profit is stated after charging depreciation.

	€
Depreciation	-
	<hr/>

*The depreciation charge was zero for the period 16 December 2024 to 15 December 2025.

4. Employment cost –

	€
Wages including PAYE ER	79,500
	<hr/>

**4.1 Directors' emoluments
Employee costs**

	€
Remuneration and other emolument	-
	<hr/>

5. Taxation

Current taxation represents the amount expected to be paid or recovered in respect of taxable profit for the year and is calculated using the taxation rates and laws that have been enacted at the balance sheet date. The taxation rate used is 12.5% for trading income and 25% for non-trading related income.

	€
Current year taxation	
Corporate Tax Provisioned for	600
	<hr/>

GOOD AYW LIMITED
ACCOUNTING POLICIES
For the period from 16 December 2024 to 15 December 2025
- continued

6. Tangible Asset

There is no tangible asset on hand as of 15 December 2025

7. Stock

	€
Stock on hand	9,500

The stock held on hand was €9,500 as at 15 December 2025. Stocks are valued at the lower of cost and net realisable value.

8. Current Liabilities

	€
Tax liabilities	4,250
Accruals	2,420
Other liabilities	2,880
Total current liabilities	9,550

9. Creditors: amounts falling due after more than one Year

	€
Long Term Liabilities	-

10. Called Up Share Capital

No of shares	
100,000 ordinary shares of €1	100,000
Allotted, called up and fully paid 100 or ordinary shares of €1 each	100

GOOD AYW LIMITED
ACCOUNTING POLICIES
For the period from 16 December 2024 to 15 December 2025
- continued

11 Accounting periods

The current accounts are for a full Year, The comparative accounts are for a full year.

12 Subsequent events

The company had no material subsequent events required to be disclosed in the financial statement.

13 Approval of financial statements

The financial statements were approved by the board on 06 February 2027 and signed on its behalf by

Biyun zheng

BIYUN ZHENG
Director