

Company No.

759505

AUCHAN HAIR SALON LIMITED  
(Incorporated in Republic of Ireland)

UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2024

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CONTENTS	PAGE
Company Information	2
Statements of Directors' responsibilities	3
Abridged balance sheet	4 – 5
Notes to the abridged financial statements	6 – 8

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## COMPANY INFORMATION

DIRECTORS

Wu Binlin

SECRETARY

Wang Qingqing

REGISTERED OFFICE

Unit 3 Kilbride Lane,  
Bray  
County Wicklow

PLACE OF BUSINESS

Unit 3 Kilbride Lane,  
Bray  
County Wicklow

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## STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) for each financial year which gives 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. Under the 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 the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to material departures disclosed and explained in the financial statements;
- prepare the financial statements based on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors confirm that they have complied with the above requirements in preparing the financial statements.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Acts 2014 and enable the financial statements to be 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.

In relation to the financial statements as set out on pages 4 to 8, the directors approve these financial statements and confirm that they are responsible for them. The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the Company for the period ended 31 December 2024.

On behalf of the board,

Wu Binlin  
DIRECTOR

Dated 22 December 2025

Company No.

759505

## AUCHAN HAIR SALON LIMITED

(Incorporated in Republic of Ireland)

### ABRIDGED BALANCE SHEET AS AT 31 DECEMBER 2024

	<u>Note</u>	<u>2024</u> €
<b>CURRENT ASSETS</b>		
Cash in hand and at bank		3,650
Deposit		1,500
		<hr/> 5,150 <hr/>
Creditors:		
Falling due within one year	3	(2,998)
		<hr/>
<b>NET CURRENT ASSETS</b>		<b>2,152</b>
		<hr/>
<b>TOTAL ASSETS</b>		<b>2,152</b>
		<hr/> <hr/>
<b>CAPITAL AND RESERVES</b>		
Called up share capital	4	100
Profit and loss account	5	(2,948)
Shareholders' advance	6	5,000
		<hr/>
Equity shareholders' funds		2,152
		<hr/> <hr/>

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 that exemption as a small company and the abridged financial statements have been properly prepared in accordance with Section 353.

We, as directors of Auchan Hair Salon Limited state that:

- (1) The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (2) The company is availing itself of the exemption on the grounds that Section 358 is complied with;
- (3) No notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (4) They acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 end of its profit or loss for such a period and to otherwise comply with the provision of Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- (5) The company has relied on the specified exemption contained in Section 352 Companies Act 2014 (as a micro 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.

The financial statements have been prepared in accordance with the micro companies regime.

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ABRIDGED BALANCE SHEET AS AT 31 DECEMBER 2024 (Continue)

The abridged accounts were approved by the Board on 22 December 2025 and signed on its behalf by

Ng Fong Seong  
DIRECTOR

The notes on pages 6 to 8 form an integral part of these financial statements

**AUCHAN HAIR SALON LIMITED**  
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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
AS AT 31 DECEMBER 2024**

**1 BASIS OF PREPARATION**

The financial statements have been prepared on the going concern basis and in accordance with the FRS 105 -The Financial Reporting Standard applicable in the UK and Republic Of Ireland” (FRS 105) and under the historical cost convention applicable to Micro Entities Regime.

The financial statements are presented in euro which is the functional currency of the company.

**2 SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been consistently applied in dealing with items which are considered material in relation to the Company’s financial statements.

(a) Revenue recognition

Sales are recognised upon delivery of products and customer acceptance, if any, net of value added taxes and discounts.

(b) Taxation

Current tax, including Irish corporation tax and foreign taxes, is provided on the Company’s taxable profits, at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

(c) Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

(d) Fixed Assets

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

(e) Stocks

Stocks are value at the lower of cost and net realisable value. 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. All allowances for obsolete and damaged stocks has been made.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
AS AT 31 DECEMBER 2024 (Continue)

3 CREDITORS: FALLING DUE WITHIN ONE YEAR

	<u>2024</u> €
PAYE & VAT	2,578
Other payables	420
	<u>2,998</u>

4 CALLED UP SHARE CAPITAL

	<u>2024</u> €
Authorised:	
1,000,000 ordinary shares of €1 each	<u>1,000,000</u>
Allotted, called up and fully paid:	
100 ordinary shares of €1 each	<u>100</u>

5 PROFIT AND LOSS ACCOUNT

	<u>2024</u> €
At beginning of period	0
Loss for the period	(2,948)
	<u>(2,948)</u>
At end of period	<u>(2,948)</u>

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**AS AT 31 DECEMBER 2024 (Continue)**

**6 SHAREHOLDERS' ADVANCE**

The balance due to shareholders of the Company was in respect of advances for working capital purposes and has no fixed repayment terms.

**7 POST BALANCE SHEET EVENTS**

No significant events have taken place since the balance sheet date which would require disclosure or amendment to the financial statements.

**8 INTEREST OF DIRECTORS AND SECRETARY IN SHARES**

The interests of Directors and Secretary who held office at the end of the year in shares in the Company are as follows:

	<u>Number of ordinary shares of €1.00 each</u>			
	<u>As at</u> <u>08.03.2024</u>	<u>Bought</u>	<u>Sold</u>	<u>As at</u> <u>31.12.2024</u>
<u>Director</u>				
Wu Binlin	100	0	0	100
<u>Secretary</u>				
Wang Qingqing	0	0	0	0

**9 APPROVAL OF THE FINANCIAL STATEMENTS**

The financial statements were approved by the Board on 22 December 2025.