

Company registration number: 735813

**DADA PARFUMS LIMITED**

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025**

**DADA PARFUMS LIMITED**  
**YEAR ENDED 30TH JUNE 2025**

**Contents**

	<b>Pages</b>
Directors and other information	<b>3</b>
Statement of financial position	<b>4</b>
Notes to the financial statements	<b>5 - 8</b>

**DADA PARFUMS LIMITED**

**YEAR ENDED 30TH JUNE 2025**

**Directors and other information**

<b>Directors</b>	Lila Henani Halima Henani
<b>Secretary</b>	Lila Henani
<b>Company number</b>	735813
<b>Registered office</b>	Landscape House Baldonnell Business Park Baldonnell Dublin 22 D22P3K7
<b>Business address</b>	Landscape House Baldonnell Business Park Baldonnell Dublin 22 D22P3K7

**DADA PARFUMS LIMITED**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 30TH JUNE 2025**

	2025	2024
	€	€
Current assets	45,781	46,201
Creditors: amounts falling due within one period	(269)	(5,763)
<b>Net Current Assets / (Liabilities)</b>	<b>45,512</b>	<b>40,438</b>
<b>Total Assets less Current Liabilities</b>	<b>45,512</b>	<b>40,438</b>
<b>Net Assets / (Liabilities)</b>	<b>45,512</b>	<b>40,438</b>
<b>Capital and reserves</b>	<b>45,512</b>	<b>40,438</b>

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 DADA PARFUMS 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 of the Companies Act 2014 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 period and of its profit or loss for such a financial period 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 (as a micro company). 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 and the micro companies' regime.

**Approved by the Board of Directors and authorised for issue on 24th December 2025**

**Lila Henani**  
**Director**  
**Date: 24th December 2025**

**Halima Henani**  
**Director**  
**Date: 24th December 2025**

**DADA PARFUMS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025**

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

**1 General information**

Dada Parfums Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 735813. The registered office of the company is Landscape House, Baldonnell Business Park, Baldonnell, Dublin 22, D22P3K7, 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.

**(a) 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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

**(b) Revenue**

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue 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.

Revenue 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.

**DADA PARFUMS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025**

**(c) Taxation**

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.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

**3 Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

**4 Trade and other debtors**

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment. Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight-line basis over the length of the contract. 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 estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

**5 Cash at bank and on hand**

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

## DADA PARFUMS LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

#### FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

#### 6 Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one period or less. If not, they are presented as non-current liabilities.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight-line basis over the length of the contract.

#### 7 Foreign Currency Transactions

A foreign currency transaction is a transaction that is denominated or requires settlement in a foreign currency.

**Initial Recognition:** Transactions in foreign currencies are recorded at the spot exchange rate ruling at the date of the transaction.

If a transaction is to be settled at a contracted rate (e.g., a forward contract rate), that contracted rate is used instead of the spot rate.

**Measurement at the Reporting Date:** Monetary assets and liabilities denominated in foreign currencies are retranslated into the functional currency (Euro) using the closing spot exchange rate at that date.

Non-monetary items measured at historical cost in a foreign currency are not retranslated.

#### 8 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.

#### 9 Appropriations of profit and loss account

	2025 €	2024 €
At the start of the financial period	40,338	-
Profit / (Loss) for the financial period	5,074	40,338
<b>At the end of the financial period</b>	<b>45,412</b>	<b>40,338</b>

**DADA PARFUMS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025**

**10 Post-Balance Sheet Events**

There is no significant event occurred at the post balance sheet date.

**11 Approval Of Financial Statements**

The financial statements were approved and authorised for issue by the board on 24th December 2025