

Company No.

674727

UNIVERSAL TECHNOGY LIMITED
(Incorporated in Republic of Ireland)

**UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 AUGUST 2025**

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YEAR ENDED 31 AUGUST 2025

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COMPANY INFORMATION

DIRECTORS	Rikan Liu
SECRETARY	LianZhong Nao
COMPANY NUMBER	674727
REGISTERED OFFICE	105, King's Court Parnell Street Dublin 1 D01FD25
BANKERS	Bank of Ireland Coolock Village Dublin 5
ACCOUNTANTS	L.H Accounting & Financial Services 3 Pembroke Street Lower Dublin 2 D02FH24

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STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare financial statements 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. 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. 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.

RIKAN LIU
DIRECTOR
Date: 4 February 2026

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ABRIDGED BALANCE SHEET
AS AT 31 AUGUST 2025

	Note	31.08.2025	31.08.2024
		€	€
NON CURRENTS ASSETS			
Tangible assets	5 ¹	8,439	10,764
CURRENT ASSETS			
Inventory		42,950	49,318
Other Receivable		8,411	8,411
Cash at bank and in hand		82,107	91,338
		<u>133,469</u>	<u>149,068</u>
CURRENT LIABILITIES			
Creditors: falling due within one year	6	9,262	16,246
NET CURRENT LIABILITIES		<u>124,207</u>	<u>132,822</u>
TOTAL ASSEST LESS TOTAL LIABILITIES		<u>132,546</u>	<u>73,913</u>
CAPITAL AND RESERVES			
Called up share capital	7	100	100
Profit and loss account	8	132,546	143,486
Equity shareholders' fund		<u>132,646</u>	<u>143,586</u>

RIKAN LIU
DIRECTOR
Date: 4 February 2026

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

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ABRIDGED BALANCE SHEET
AS AT 31 AUGUST 2025 (Continued)

I/We, as director(s) of (company name), 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),

(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; 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.

On behalf of the board:

RIKAN LIU
DIRECTOR
Date: 4 February 2026

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

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 31 AUGUST 2025**

1 BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements

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) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated on a straight-line basis to write off the cost of the fixed assets over their estimated useful life. The principal annual depreciation rate used is as follows:

Fixture, fittings and equipment	8 years
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Gains and losses on disposals are determined by comparing proceeds with carrying amount and are included in profit/ (loss) from operations.

(b) Impairment of fixed assets

Fixed assets are subject to review for impairment. Any impairment is recognised in the profit and loss account in the period in which it occurs.

(c) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a first-in-first-out basis.

Net realisable value is the estimated selling price in the ordinary course of business, less the selling expenses.

(d) Revenue recognition

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

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 31 AUGUST 2025 (CONTINUED)

2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) Taxation

The amount included in the profit and loss account is based on pre-tax reported income and is calculated at current local tax rates, taking into account timing differences and the likelihood of realisation of deferred tax assets and liabilities.

3 TANGIBLE ASSETS

	Fixtures, fittings and equipment	31.08.2025
		€
Cost		
At 1 September 2024	18,600	18,600
Additions		
Disposals	-	-
At 31 August 2025	18,600	18,600
Accumulated depreciation		
At 1 September 2024	7,836	7,836
Charge for the year	2,325	2,325
Disposals	-	-
At 31 August 2025	10,161	10,161
Net book value		
At 31 August 2025	8,439	8,439

4 CREDITORS: FALLING DUE WITHIN ONE YEAR

	31.08.2025	31.08.2024
	€	€
VAT	(20,034)	(21,145)
PAYE & PRSI	1,295	1,875
Corporation Tax		4,676
Director Account	19,383	19,383
Accrual	8,617	11,457
	9,262	16,246

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 31 AUGUST 2025 (CONTINUED)

5 CALLED UP SHARE CAPITAL

	<u>31.08.2025</u>	<u>31.08.2024</u>
	€	€
Authorised: 100,000 ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid: 100 ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

6 PROFIT AND LOSS ACCOUNT

	<u>31.08.2025</u>	<u>31.08.2024</u>
	€	€
At 1 September	143,486	73,813
Retained earning	(22,870)	
Profit for the year	<u>11,930</u>	<u>69,672</u>
At 31 August	<u>132,546</u>	<u>143,486</u>

7 INTERESTS OF DIRECTORS AND SECRETARY IN SHARES

The interests of Director(s) 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>31.08.2025</u>
	<u>01.09.2024</u>	<u>As at</u> <u>Bought</u>	<u>Sold</u>	
<u>Director</u> Rikan liu	70	0	0	70
<u>Secretary</u> Lianzhong Nao	30	0	0	30

8 APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the Board on 4 February 2026.