

Registration number 638018

Heng Hui Waterford Ltd

Abridged accounts

for the year ended 30th June 2025

PT O Farrell & Company

**Heng Hui Waterford
Old Tramore Road
Waterford**

CRO. Number 638018

Overall Certification to Companies Registration Office

To Whom it May Concern,

This is to certify that the attached accounts and reports in total are the true copy of accounts and reports as laid before the shareholders at the AGM.

Renshan Ren

Yu hua Chen

Secretary

Director

Date :

Heng Hui Waterford Ltd

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Heng Hui Waterford Ltd

Company information

Directors	Yu hua Chen Renshan Ren
Secretary	Renshan Ren
Company number	638018
Registered office	Unit 7 Westgate Business Park Old tramore Road Waterford
Accountants	PT O Farrell & Company Chartered accountant & Statutory auditor Castlemaine Street Athlone Co. Westmeath
Business address	Unit 7 Westgate Business Park Old Tramore Road Waterford

Heng Hui Waterford Ltd

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

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

Yu hua Chen	-	-
Renshan Ren	25	25

The original report was approved by the board on and signed on its behalf by Yu hua Chen .

Heng Hui Waterford Ltd

Abridged balance sheet as at 30 June 2025

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	4		50,758		44,345
Current assets					
Stocks	1	42,500		45,000	
Cash at bank and in hand		71,468		102,971	
		<u>113,968</u>		<u>147,971</u>	
Creditors: amounts falling due within one year		<u>(39,840)</u>		<u>(81,281)</u>	
Net current assets			<u>74,128</u>		<u>66,690</u>
Total assets less current liabilities			<u>124,886</u>		<u>111,035</u>
Net assets			<u>124,886</u>		<u>111,035</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			<u>124,786</u>		<u>110,935</u>
Equity shareholders' funds			<u>124,886</u>		<u>111,035</u>

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.

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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) 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 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.

Heng Hui Waterford Ltd

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

.....
Yu hua Chen
Director

.....
Renshan Ren
Director

Heng Hui Waterford Ltd
Notes to the abridged financial statements
for the year ended 30 June 2025

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Heng Hui Waterford Ltd for the financial year ended 30 June 2025.

Heng Hui Waterford Ltd is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland 638018. The Registered Office is Unit 7 Westgate Business Park, Old tramore Road which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard. These are the first financial statements that comply with FRS 102.

Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company. In instances where amounts have been rounded to the nearest thousand Euro, this is indicated by the symbol €'000.

2. Summary of significant Accounting policies

2.1. Basis of Accounting

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 modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

2.2. Group accounts

In the opinion of the directors, the company and its subsidiary undertakings as a whole satisfy the qualifying conditions required to take advantage of the exemption provided by section 297 of the Companies Act 2014 to prepare group financial statements.

2.3. Turnover policy

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

Heng Hui Waterford Ltd
Notes to the abridged financial statements
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2.4. Tangible assets and depreciation

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.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	15% Straight Line
Fixtures, fittings and equipment	-	15% Straight Line
Motor vehicles	-	15% Straight Line

2.5. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

2.6. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

3. Employees

Number of employees

	2025	2024
The average monthly numbers of employees	<u>6</u>	<u>6</u>

3.1. Directors' remuneration

	2025	2024
	€	€
Remuneration and other emoluments	<u>25,500</u>	<u>26,500</u>

Heng Hui Waterford Ltd
Notes to the abridged financial statements
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4. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 July 2024	101,229	101,229
Additions	28,466	28,466
Disposals	(21,014)	(21,014)
At 30 June 2025	108,681	108,681
Depreciation		
At 1 July 2024	56,884	56,884
On disposals	(14,558)	(14,558)
Charge for year	15,597	15,597
At 30 June 2025	57,923	57,923
Net book values		
At 30 June 2025	50,758	50,758

5. Share capital

	2025
	€
Authorised equity	
100,000 Ordinary shares of €1 each	100,000
Allotted and called up share capital	
Amounts presented in equity	
100 Ordinary shares of €1 each	100

6. Ultimate parent undertaking

Heng Hui Limited holds 75% of the issued share capital of Heng Hui Waterford Limited.

7. Approval of financial statements

The board of directors approved these financial statements for issue on .