

Tooth Whitening Dentists Ltd

**Unaudited Financial Statements
for the financial period**

from 24 Jun 2024 to 31 Dec 2025

Registered No. 766516

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Tooth Whitening Dentists Ltd

DIRECTORS AND OTHER INFORMATION

Directors

Tomasz Geza

Company Secretary

Anna Geza

Company Number

766516

Registered Office and Business Address

6-9 Trinity Street, Dublin, Dublin 2, D02 EY47, Ireland

ACCOUNTANTS' REPORT
to the Board of Directors on the unaudited financial statements of
Tooth Whitening Dentists Ltd
for the financial period from 24 Jun 2024 to 31 Dec 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of the company for the financial period from 24 Jun 2024 to 31 Dec 2025 which comprise the Profit and Loss Account, the Balance Sheet and notes from the company's accounting records and from information and explanations have been given to us by your previous accountancy office (Financial Statements year ending 31/12/2025) and yourself.

This report is made solely to the Board of Directors of the company, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of the company and state those matters that we have agreed to state to the Board of Directors of the company, as a body, in this report in accordance with the guidance of Chartered Accountants Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

It is your duty to ensure that the company has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of the company. You consider that the company is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the financial statements of the company. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements

You have acknowledged on the balance sheet for the accounting period your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Tooth Whitening Dentists Ltd

PROFIT AND LOSS ACCOUNT

for the financial period from 24 Jun 2024 to 31 Dec 2025

	31-Dec-25
	€
Turnover	937,038
Cost of Sales	336,066
Other expenses	244,412
Not allowed	0
Profit / Loss	<u><u>356,560</u></u>

BALANCE SHEET

Details	yr	31-Dec-25
ASSETS		
Non-current Assets		
Tangible Assets		0
		<hr/>
Total non-current assets		0
Current Assets		
		12,616
Stock/Inventory		6,000
Prepayments		0
Trade receivables		100
Other current assets		375,476
Cash and cash equivalent		
		<hr/>
Total current assets		394,192
Total Assets		<u><u>394,192</u></u>
EQUITY AND LIABILITIES		
Equity attributable to owners		
Share capital		100
Other reserves		0
Retained earnings		310,838
		<hr/>
Total Equity attributable to owners		310,938
Non-controlling interests		<u>0</u>
Total Equity		<u><u>310,938</u></u>
Non-current liabilities		
Long-term borrowings		0
Deffered Tax		0
Long-term provisions		0
		<hr/>
Total non-current liabilities		<u>0</u>
Current Liabilities		
Trade and other payables		55,151
Director Account		0
Short-term borrowings		0
Current portion of long-term borrowings		0
Current Tax payable		
VAT		1,276
VMSI		5,295
CT		21,532
PAYE		0
		0
Short-term provisions		0
		<hr/>
Total current liabilities		<u>83,253</u>
Total Equity and liabilities		<u><u>394,192</u></u>



AUDIT EXEMPTION STATEMENT

We, as directors of Tooth Whitening Dentists Ltd 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:

Signature

Tomasz Geza

Director

Date

Tomasz Geza
26/02/2026

NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 24 Jun 2024 to 31 Dec 2025

1. General Information

Tooth Whitening Dentists Ltd

is a company limited incorporated and registered in the Republic of Ireland.

The registered number of the company is: **766516**

The registered office of the company is: 6-9 Trinity Street, Dublin, Dublin 2, D02 EY47, Ireland

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Directors Loans

No loans to the director were made during the year.

3. 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.

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.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates. Turnover has been calculated based on orders and money received from customers.

We were advised that there is no cash nor cash equivalents involved in sales.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

There was no turnover from the provision of services.

NOTES TO THE FINANCIAL STATEMENTS**continued**

for the financial period from 24 Jun 2024 to 31 Dec 2025

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Any assets acquired during accounting period are listed on Fixed Asset on supplementary information pages.

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.

There was no unpaid nor deferred payments from customers (other debtors) for accounting period ended 31-Dec-25

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year 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.

There was no unpaid nor deferred payments to suppliers (other creditors) for accounting period ended 31-Dec-25

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.

NOTES TO THE FINANCIAL STATEMENTS
for the financial period from 24 Jun 2024 to 31 Dec 2025

continued

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Share capital of the company Ordinary share capital

The ordinary share capital of the company is presented 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.

Share Capital recorded at the end of financial year:

Tomasz Geza 100

4. Retained Earnings – Capital Account

Capital Introduced represent vaule of capital that had to be input to cover all liabilities. We were informed as there were no liabilities to suppliers nor service providers that have left unpaid.

Balance @ 1st Jan		0
Capital introduced		0
Profit for a year		356,560
CT payable 2025		-21,532
CT payable 2024		-24,190
Dividends paid		0
		<u>310,838</u>
Drawings		0
Balance @ 31st Dec		<u><u>310,838</u></u>

5. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

12/02/2026

Tooth Whitening Dentists Ltd

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

for the financial period

from 24 Jun 2024 to 31 Dec 2025

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**TRADING STATEMENT**

for the financial period from 24 Jun 2024 to 31 Dec 2025

Sales	937,038
Grants	0
Other Income	0

Total Sales Revenue	937,038
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Cost of Sales

Opening Stock	36,287
Purchases and return	312,395
Carriage in	0
Closing stock	12,616
Total Cost of Sales	336,066

Gross Profit from trade	600,972
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Gross Profit Percentage	64%
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Expenditure

Accountancy / Legl fees	7,167
Bank charges	7,305
Carrage Out	163,248
Commission (contract Teachers)	1,184
Duty/Tax paid	898
Merchant fees	30,110
Office	1,112
Rent	31,397
Sundry expenses	500
Telephone	29
Travel Expenses International	1,460

Total Overhead	244,412
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Net Profit per accounts from	356,560
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Tooth Whitening Dentists Ltd

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

FIXED ASSETS REGISTER

for the financial period from 24 Jun 2024 to 31 Dec 2025

No Assets is recorded for financial year ending