

Company registration number: 765012

LOTUS NAILS LIMITED

Unaudited abridged financial statements

for the financial period ended 30 June 2025

LOTUS NAILS LIMITED

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Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable to ensure that the financial statements and director's report comply with the Companies Act 2014. is 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.

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Balance sheet As at 30 June 2025

	Note	30/06/25 €	€
Current assets			
Stocks	5	500	
Cash at bank and in hand		15,614	
		<u>16,114</u>	
Creditors: amounts falling due within one year	6	(22,190)	
		<u>(6,076)</u>	
Net current liabilities			(6,076)
Total assets less current liabilities			<u>(6,076)</u>
Net liabilities			<u>(6,076)</u>
Capital and reserves			
Called up share capital presented as equity			100
Profit and loss account			<u>(6,176)</u>
Shareholders deficit			<u>(6,076)</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

I, as director of LOTUS NAILS LIMITED state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- I 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

The notes on pages 4 to 5 form part of these abridged financial statements.

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Balance sheet (continued)
As at 30 June 2025

These abridged financial statements were approved by the director of the company on 16 January 2026 and signed by:

Lian Kuan Yan
Director

The notes on pages 4 to 5 form part of these abridged financial statements.

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Notes to the abridged financial statements Financial period ended 30 June 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

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.

2. Staff costs

The average number of persons employed by the company during the financial period, including the directors was 3.

The aggregate payroll costs incurred during the financial period were:

	Period ended 30/06/25
	€
Wages and salaries	29,016
Social insurance costs	607
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	29,623
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Notes to the abridged financial statements (continued) Financial period ended 30 June 2025

3. Directors remuneration

The director's aggregate remuneration was as follows:

	Period ended 30/06/25
	€
Emoluments in respect of qualifying services	22,200

4. Appropriations of profit and loss account

	30/06/25
	€
At the start of the financial period	-
Loss for the financial period	(6,176)
At the end of the financial period	(6,176)

5. Stocks

	30/06/25
	€
Finished goods and goods for resale	500

6. Creditors: amounts falling due within one year

	30/06/25
	€
Other creditors including tax and social insurance	22,190

7. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 16 January 2026.