

Company Number: 632224

Mano Clothing Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Mano Clothing Limited

CONTENTS

	Page
Directors and Other Information	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 6

Mano Clothing Limited
DIRECTORS AND OTHER INFORMATION

Directors	Khalid Mansoor Dure Nayab Khan
Company Secretary	Khalid Mansoor
Company Number	632224
Registered Office	49 William Street V94W02F Ireland
Business Address	49 William Street Lemrick Co Lemrick V94W02F Ireland
Accountants	RM&CO 3E Accounting Ltd First floor, Unit 2, Aspen Court, Cornelscourt, Dublin 18 D18 K3T2 Ireland
Bankers	Allied Irish Bank 106/108 O Connell St.,Limerick Ireland

Mano Clothing Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	2025 €	2024 € as restated
Current assets	32,190	35,277
Payables: amounts falling due within one year	(9,151)	(11,502)
Net Current Assets	<u>23,039</u>	<u>23,775</u>
Total Assets less Current Liabilities	23,039	23,775
Accruals and deferred income	(1,126)	(3,821)
Net Assets	<u>21,913</u>	<u>19,954</u>
Equity	<u>21,913</u>	<u>19,954</u>

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 Mano Clothing 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 year and of its profit or loss for such a financial year 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 Directors and authorised for issue on 20 March 2026 and signed on its behalf by:

Khalid Mansoor
Director

Dure Nayab Khan
Director

1. General Information

Mano Clothing Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 632224. The registered office of the company is 49 William Street, V94W02F, Ireland.

Currency

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.

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 year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Inventories

Inventories are valued at the lower of cost and net realisable value. Inventories are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing inventories to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other receivables

Trade and other receivables are initially recognised at transaction price (including transaction costs) less impairment losses for bad and doubtful debts.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

Trade and other payables

Trade and other payables are initially recognised at transaction price (including transaction costs).

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

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 year, 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 Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Going concern

The financial statements have been prepared on a going concern basis, which assumes that the Company will continue its operations for the foreseeable future and has neither the intention nor the need to liquidate or significantly reduce its scale of operations.

4. Prior financial year adjustment

The following prior period adjustments were recorded during the current year, Rental accrual recorded in previous year reversed and PAYE Opening Balance adjusted.

5. Post-Balance Sheet Events

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

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 march 20206.