

Company Number: 744536

XWZY LIMITED

Abridged Financial Statements

Year Ended 06 January 2026

XWZY LIMITED

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XWZY LIMITED
Company Information

Director

XIAOWEN ZHENG

Secretary

Ning Na

Company Registration Number

744536

Registered Office

Number 3
Moore Street,
Dublin 1

Bank

BOI
O'CONNELL STREET
DUBLIN 1

XWZY LIMITED

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

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

The directors and secretary who served during the year and their interests in the company are as stated below:

Director

Ordinary Shares	06 January 2026
XIAOWEN ZHENG	100

Company Secretary

Ordinary Shares	06 January 2026
Ning Na	-

The original report was approved by the board on 02 March 2026 and signed on its behalf by XIAOWEN ZHENG.

Xiaowen Zheng

XWZY LIMITED

Statement of Directors' Responsibilities and declaration on unaudited financial statements

General responsibilities

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the Directors to prepare financial statements for each financial year that give 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 these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping proper books of account, which disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and comply with Irish statute comprising 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.

Signed on Behalf of the Board

Date: 02 March 2026



XIAOWEN ZHENG
Director

**XWZY LIMITED ABRIDGED
BALANCE SHEET
as at 06 January 2026**

	Note	06 January 2026 €
Fixed Assets	6	-
Current Assets		
Stock	7	-
Cash at bank and on hand		7,000
		<u>7,000</u>
Current Liabilities		
Creditors: amount falling due within one year	8	2,050
		<u>2,050</u>
Net Current assets		<u>4,950</u>
Total assets less current liabilities		<u>4,950</u>
Creditors: amounts falling due after more than one Year	9	-
		<u>-</u>
Net assets		<u>4,950</u>
Called up share capital	10	100
Shareholder's fund		-
Retained earnings		4,850
		<u>4,850</u>
Total liabilities		<u>4,950</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 the 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 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),

**XWZY LIMITED ABRIDGED
BALANCE SHEET
as at 06 January 2026 - continued**

(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; and 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

The Abridged Financial Statements were approved by the board on 02 March 2026 And signed on its behalf by

Xiaowen Zheng

XIAOWEN ZHENG
Director

XWZY LIMITED

The financial statements have been prepared in accordance with Part 6 of the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (Effective January 2015)

The financial statements were approved by the board on 02 March 2026 And signed on its behalf by

Xiaowen Zheng

XIAOWEN ZHENG
Director

The notes on pages 10 – 12 form an integral part of these financial statements.

XWZY LIMITED ACCOUNTING

POLICIES

For the period from 07 January 2025 to 06 January 2026

ACCOUNTING POLICIES

The significant accounting policies adopted by the Company are as follows:

BASIS OF ACCOUNTING

The unaudited accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

TURNOVER POLICY

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

TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bring the asset into working condition for its intended use.

DEPRECIATION

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Machinery and equipment	15% on cost
Motor vehicles	20% on cost
Office equipment	10% on cost
Computer equipment	20% on cost

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognized in the profit and loss account.

OTHER INVESTMENTS

Other investments are shown at cost less provision for impairments in value.

STOCKS

Stocks are valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

XWZY LIMITED ACCOUNTING

POLICIES

For the period from 07 January 2025 to 06 January 2026

LEASED ASSETS

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

TAXATION

The charge for taxation is based on profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss in relation to pensions and other post retirement benefits. Discounting is used in calculating deferred tax.

PENSIONS

Pension benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due.

GOODWILL

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognized in the profit and loss account.

**XWZY LIMITED ACCOUNTING
POLICIES**

For the period from 07 January 2025 to 06 January 2026

1. Principle of accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material to the company's financial statement.

2. Turnover

Turnover represents the total invoice value made during the accounting period. The total revenue of the company for the year has been derived from its principle activity wholly undertaking in Ireland.

3. Operating Profit/Loss

Operating profit is stated after charging depreciation.

	€
Depreciation	-
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*The depreciation charge was nil for the period 07 January 2025 to 06 January 2026.

4. Employment cost –

	€
Wages including PAYE ER	85,000
	<hr/>

**4.1 Directors' emoluments
Employee costs**

	€
Remuneration and other emolument	-
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5. Taxation

Current taxation represents the amount expected to be paid or recovered in respect of taxable profit for the year and is calculated using the taxation rates and laws that have been enacted at the balance sheet date. The taxation rate used is 12.5% for trading income and 25% for non-trading related income.

	€
Current year taxation	
Corporate Tax Provisioned for	750
	<hr/>

XWZY LIMITED ACCOUNTING

POLICIES

For the period from 07 January 2025 to 06 January 2026

- continued

6. Tangible Asset

There were no tangible assets held by the company

7. Stock

	€
Stock on hand	-

The stock held on hand was zero as at 06 January 2026. Stocks are valued at the lower of cost and net realisable value.

8. Current Liabilities

	€
Tax liabilities	750
Accruals	1,300
Other liabilities	-
Total current liabilities	<u>2,050</u>

**XWZY LIMITED ACCOUNTING
POLICIES**
For the period from 07 January 2025 to 06 January 2026
- continued

9. Creditors: amounts falling due after more than one Year

	€
Long Term Liabilities	-
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10. Called Up Share Capital

No of shares

100,000 ordinary shares of €1	100,000
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Allotted, called up and fully paid 100 or ordinary shares of €1 each	100
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11 Accounting periods

The current accounts are for a full Year, The comparative accounts are for a full year.

12 Subsequent events

From the period 06 Jan 2025 to 02 March 2026 the company had no material subsequent events required to be disclosed in the financial statement.

13 Approval of financial statements

The financial statements were approved by the board on 02 March 2026 and signed on its behalf by

Xiaowen Zheng

XIAOWEN ZHENG
Director