

**Company registration number: 688210**

**Juana Beauty & Wellness Products Limited**

**Unaudited financial statements**

**for the financial year ended 31 December 2024**

# Juana Beauty & Wellness Products Limited

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# Juana Beauty & Wellness Products Limited

## Directors and other information

<b>Director</b>	Mr Caroline Martini
<b>Company number</b>	688210
<b>Registered office</b>	1st Floor 15 Bridge Street Cork Ireland P72 H966
<b>Accountants</b>	Moretogether (Ireland) Limited 1st Floor 15 Bridge Street Cork Ireland P72 H966

# Juana Beauty & Wellness Products Limited

## Director's report

The director presents this annual report and the unaudited financial statements of the company for the financial year ended 31 December 2024.

### Director

The names of the persons who at any time during the financial year were director of the company are as follows:

Mr Caroline Martini

### Principal activities

The company was selling of Beauty & Health Products.

### Dividends

During the financial year the director has not paid any dividends or recommended payment of a final dividend.

The director and secretary at the financial year end and their interests in shares in the company were as

	At 31/12/24	At 01/01/24
	Number	Number
<b>Directors:</b>		
Mr Caroline Martini	-	-
	=====	=====

### Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

This report was approved by the director of the company on 13 November 2025 and signed by:

Mr Caroline Martini  
Director



## **Juana Beauty & Wellness Products Limited**

### **Director's responsibilities statement**

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 year. 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 year end date and of the profit or loss of the company for the financial year 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.

**Juana Beauty & Wellness Products Limited**

**Profit and loss account  
Financial year ended 31 December 2024**

	Note	2024 £	2023 £
<b>Turnover</b>		-	-
<b>Gross profit</b>		<u>-</u>	<u>-</u>
Administrative expenses		(2,819)	(4,148)
<b>Operating loss</b>		<u>(2,819)</u>	<u>(4,148)</u>
<b>Loss before taxation</b>		<u>(2,819)</u>	<u>(4,148)</u>
Tax on loss		-	-
<b>Loss for the financial year</b>		<u><u>(2,819)</u></u>	<u><u>(4,148)</u></u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

**Juana Beauty & Wellness Products Limited**

**Statement of income and retained earnings  
Financial year ended 31 December 2024**

	<b>2024</b>	2023
	<b>£</b>	£
Loss for the financial year	(2,819)	(4,148)
<b>Retained earnings at the start of the financial year</b>	<u>(134,258)</u>	<u>(130,111)</u>
<b>Retained earnings at the end of the financial year</b>	<u><u>(137,077)</u></u>	<u><u>(134,259)</u></u>

## Juana Beauty & Wellness Products Limited

### Balance sheet As at 31 December 2024

	Note	2024	£	2023	£
<b>Current assets</b>					
Debtors	5	6,269		5,412	
Cash at bank and in hand		100		100	
		6,369		5,512	
<b>Creditors: amounts falling due within one year</b>					
	6	(143,346)		(139,671)	
<b>Net current liabilities</b>			(136,977)		(134,159)
<b>Total assets less current liabilities</b>			(136,977)		(134,159)
<b>Net liabilities</b>			(136,977)		(134,159)
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			(137,077)		(134,259)
<b>Shareholders deficit</b>			(136,977)		(134,159)

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 Juana Beauty & Wellness Products 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); and
- 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 year and of its profit or loss for such a financial 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.

**The notes on pages 8 to 10 form part of these financial statements.**

**Juana Beauty & Wellness Products Limited**

**Balance sheet (continued)  
As at 31 December 2024**

These financial statements were approved by the director of the company on 13 November 2025 and signed by:

Mr Caroline Martini  
Director

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke at the top.

**The notes on pages 8 to 10 form part of these financial statements.**

## **Juana Beauty & Wellness Products Limited**

### **Notes to the financial statements Financial year ended 31 December 2024**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 1st Floor, 15 Bridge Street, Cork, Ireland, P72 H966.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **3. 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.

## Juana Beauty & Wellness Products Limited

### Notes to the financial statements (continued) Financial year ended 31 December 2024

#### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Appropriations of profit and loss account

	2024	2023
	£	£
At the start of the financial year	(134,258)	(130,111)
Loss for the financial year	(2,819)	(4,148)
<b>At the end of the financial year</b>	<u>(137,077)</u>	<u>(134,259)</u>

#### 5. Debtors

	2024	2023
	£	£
Other debtors	<u>6,269</u>	<u>5,412</u>

**Juana Beauty & Wellness Products Limited**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2024**

**6. Creditors: amounts falling due within one year**

	<b>2024</b>	2023
	£	£
Other creditors including tax and social insurance	143,346	139,671

**7. Going Concern Note**

These accounts have been prepared on the going concern basis, on the understanding that the Director will continue to financially support the company during this uncertain period.

**8. Related Party Transactions**

During the Year, Juana Beauty & Holdings Limited has paid €2,819 in expenses (2023: €4,148) on behalf of Juana Beauty & Wellness products Limited, which is a company under common control of the director.

As of the balance sheet date, the company owes €143,346 (2023: €139,671) to Juana Beauty & Holdings Limited which is a company under common control of the director, located in the UAE with a registered office address is Office 2428, 24 Al Sila Tower, Abu Dhabi Global Market Square, Al Maryah Island, Abu Dhabi, United Arab Emirates. The above loan is an interest free working capital loan that is repayable on demand.

**9. Ultimate controlling party**

The Company's ultimate controlling party is Juana Beauty & Holdings limited by virtue of their ownership of the issued share capital in the company

The Company's immediate parent is Juana Beauty & Holdings limited, incorporated in the UAE.

**10. Approval of financial statements**

The board of directors approved these financial statements for issue on 13 November 2025.

**Juana Beauty & Wellness Products Limited**

**The following pages do not form part of the statutory accounts.**

**Juana Beauty & Wellness Products Limited**

**Detailed profit and loss account  
Financial year ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Overheads</b>		
<b>Administrative expenses</b>		
Rent	(408)	(1,747)
Legal and professional	(101)	(201)
Accountancy fees	(2,310)	(2,200)
	<u>(2,819)</u>	<u>(4,148)</u>
<b>Operating loss</b>	(2,819)	(4,148)
<b>Loss before taxation</b>	<u>(2,819)</u>	<u>(4,148)</u>