

ANNA MOTTHA BEAUTY SPA LIMITED
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
18 June 2024 to period ended 31 May 2025

ANNA MOTTHA BEAUTY SPA LIMITED

Period ended 31/05/2025

Directors and other information

Director	Ana Paula Adriano Bruno Souza Bento
Secretary	Ana Paula Adriano
Company Number	766219
Registered Office	UNIT 53 PENROSE WHARF PENROSE QUAY CORK T23 F510 Ireland
Bank	Revolut AIB Dublin, Ireland

ANNA MOTTHA BEAUTY SPA LIMITED

Balance Sheet

31 May 2025

	<u>31 May 2025</u>
Current Assets	4,123
Total Assets	<u>31,840</u>
Total Liabilities	54,136
Net Assets	<u>-22,297</u>
Capital and reserves	<u>-22,297</u>

I, as director of ANNA MOTTHA BEAUTY SPA LIMITED, state that:

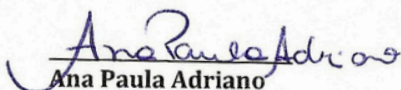
- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) I acknowledge the obligations of the company 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 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.

I, as director of ANNA MOTTHA BEAUTY SPA LIMITED state that I 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 that exemption as a micro company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies' regime.

These financial statements were approved by the board of directors and authorized for issue on 3rd of December 2025.

Signed on behalf of the Board



Ana Paula Adriano

Director

03/02/2025

ANNA MOTTHA BEAUTY SPA LIMITED

Financial Statements for the year ended 31 May 2025

In accordance with the Companies Act 2014 and the reporting requirements therein, we have prepared the unaudited financial statements of ANNA MOTTHA BEAUTY SPA LIMITED for the year ended 31 of May 2025 based on the books and records provided by the directors of the company.

The directors are responsible for ensuring the accuracy of the financial records, the safeguarding of assets, and compliance with applicable laws and regulations. Our role has been limited to the preparation of financial statements and does not constitute an audit. Consequently, we do not express an opinion on the accuracy or completeness of the financial information provided.

We confirm that the financial statements comply with the relevant provisions of the Companies Act 2014, where applicable, and are presented in accordance with the applicable financial reporting framework. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

Bellotto Services Limited

23 The Hawthorn, Coach Road Meadows

Clane, Co Kildare

03/02/2026

ANNA MOTTHA BEAUTY SPA LIMITED

Notes to the Financial Statements

Period ended 31 May 2025

1 General information

ANNA MOTTHA BEAUTY SPA LIMITED is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 766219 and the address of the registered office is KATIES NAIL & BEAUTY, UNIT 53, PENROSE WHARF, PENROSE QUAY, CORK, T23 F510, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euros, which is the functional currency of the company.

TURNOVER

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

Revenue from the sale of goods/services is recognized when the significant risks and rewards of ownership have transferred to the buyer, usually on dispatch 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.

TAXATION

Tax is recognized as taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognized.

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

FINANCIAL INSTRUMENTS

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

Financial instruments are initially recognized at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost-less impairment.

ANNA MOTTHA BEAUTY SPA LIMITED

Notes to the Financial Statements (continued)

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognized in profit or loss less any impairment losses recognized to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognized in profit or loss, plus accumulated interest income or expense recognized to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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 recognized in profit or loss immediately.

Any reversals of impairment are recognized in profit or loss immediately.

4 Appropriation of profit and loss account

	Period from 18 Jun 2024 to 31 May 2025
At start of period	0
Profit for the financial period	<u>-22,397</u>
At end of period	<u>-22,397</u>