

Company registration Number: 770451

UNINEED IRELAND LIMITED
Unaudited Financial Statements
For the Financial Year Ended 31 August 2025

UNINEED IRELAND LIMITED

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UNINEED IRELAND LIMITED

Directors and other information

Directors	Chaofeng Wang Alexander Wheeler
Secretary	Alexander Wheeler
Company Number	770451
Registered Office	Office 2, 12 Lower Main Street, Lucan Dublin
Bankers	Bank of Ireland

UNINEED IRELAND LIMITED

Director's report

The directors present their annual report and the unaudited financial statements to the company for the financial period ended 31 August 2025

Principal activities and review of the business

The principal activity of the company is that of distribution of beauty products. The directors are satisfied with the financial performance of the year.

Results and dividends

The results for the financial year are set out on page 7

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

Events after the year-end of the reporting period

There were no significant events since the year-end, which require disclosure.

Research and development

The company did not undertake any research and development during the year.

Directors

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

Chaofeng Wang
Alexander Wheeler

Company secretary

The company secretary throughout the financial year was Alexander Wheeler

Directors and secretary and their interests

The directors and secretary at the financial year-end and their interests in shares in the company as required to be recorded in the Register of Interests were as follows:

	At 31/08/2025
	%
Directors:	
Chaofeng Wang	0%
Alexander Wheeler	0%
Company Secretary:	
Alexander Wheeler	0%

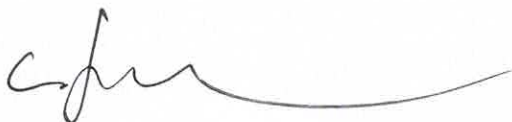
UNINEED IRELAND LIMITED

Director's report (continued)

Adequate 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 adequate accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and provision of adequate resources to the financial function. The accounting records of the company are located at the company's registered office.

The report was approved by the board of directors and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Alexander Wheeler', with a long horizontal flourish extending to the right.

Alexander Wheeler
Director

Date: 10th March 2026

UNINEED IRELAND LIMITED

Director's responsibilities statement

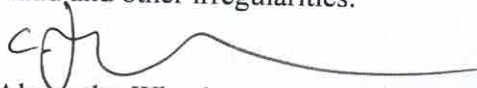
The directors are responsible for preparing the directors' report and the financial statements in accordance with the applicable Irish law and regulations

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have 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", applying Section 1A of that Standard, which was issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are 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 directors are 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 the 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 directors are 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 them to ensure that the financial statements and the directors report comply with the Companies Act 2014. They are also responsible for the safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


Alexander Wheeler
Director

Date: 10th March 2026

UNINEED IRELAND LIMITED

Profit and loss account
Financial Period Ended 31 August 2025

	Note	2025
Turnover	4	43,326
Cost of Sales		<u>28,529</u>
Gross Profit		14,796
Administrative Expenses		<u>6,879</u>
Operating profit / (Loss)		7,917
Tax on Profit / (Loss)	6	<u>-</u>
Profit / (Loss) for the financial year		<u><u>7,917</u></u>

All amounts relate to continuing operations

The notes on pages 10 to 14 form part of these financial statements.

UNINEED IRELAND LIMITED


Balance sheet
As at 31 August 2025
Notes

		2025 €
Fixed Assets		
Tangible Assets	7	-
Current Assets		
Debtors	8	-
Stock		15,059
Other Debtors		100
Bank	9	25,358
		40,517
Current Liabilities		
Trade Creditors	10	-
Intercompany Loan		-
Accruals		32,500
		32,500
Net current assets		8,017
Total assets less current liabilities		
Creditors: amounts falling due after more than one year	11	-
Total assets less total liabilities		8,017
Capital and Reserves		
Called up share capital		100
Profit and loss account		7,917
		8,017

These financial statements have been prepared in accordance with the Small Companies Regime
We, as directors of UNINEED IRELAND 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 notice on the company under section 334(1) of the companies Act 2014 in accordance with the section 334(2); and
- 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 financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to the financial statements so far as they are applicable to the company.

These financial statements were approved by the board of directors and signed on behalf of the board by:


Alexander Wheeler
Director

Date: 10th March 2025

The notes on Page 10 to 14 form part of these financial statements.

UNINEED IRELAND LIMITED

Statement of changes in equity
Financial Period Ended 31 August 2025

	Called up Share Capital	Profit and Loss account	Total Equity
Opening Balance	-	-	-
Equity introduced	100	-	100
Profit / (Loss) For the financial year	-	7,917	7,917
At 31 August 2025	100	7,917	8,017

UNINEED IRELAND LIMITED

Notes to the financial statements Financial Period Ended 31 August 2025

1. **General Information**

The company is a private company limited by shares (registered under Part 2 of the Companies Act 2014), incorporated and registered in Ireland (CRO number 770451). The address of the registered office is Office 2, 12A Lower Main Street, Lucan, Dublin, Ireland

2. **Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial reporting Standard applicable in the UK and Republic of Ireland'

3. **Accounting Policies**

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the companies Act 2014 (the Act) and FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council. The company qualifies as a small company for the year, as defined by section 280A of the Act, in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102

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

Turnover

Turnover is derived from sale of beauty products.

Taxation

The taxation expense represents the aggregate amount of the current and deferred tax recognized in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively

Current tax is recognized on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognized to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

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Notes to the financial statements (continued) Financial Period Ended 31 August 2025

Tangible Assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses

Any tangible assets carries at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment: 20%

The company does not depreciate assets in the year of acquisition.

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicator 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 impairment is also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the assets belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

UNINEED IRELAND LIMITED

Notes to the financial statements (continued) Financial Period Ended 31 August 2025

Financial Instruments

Ordinary share capital

The ordinary share capital of the company is presented as equity

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short-term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other Financial assets

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

4	Turnover	
	An analysis of turnover by class of business is as follows:	2025
	Sale of beauty Products	<u>43,326</u>
5	Employees	
	The company had zero employees in the period	
6	Taxation	2025
	Taxation on profit (Loss) on ordinary activities	<u>-</u>

UNINEED IRELAND LIMITED

Notes to the financial statements (continued)
Financial Period Ended 31 August 2025

7 Fixed Assets

Cost	Computer Equipment	Total
Opening Balance	-	-
Additions during the period	<u>-</u>	<u>-</u>
Balance at 31 August 2025	-	-
Depreciation		
Opening Balance	-	-
Charge for the period	<u>-</u>	<u>-</u>
At 31 August 2025	-	-
Net Book Value	<u><u>-</u></u>	<u><u>-</u></u>

8 Debtors

Amounts receivable from trade
debtors

2025

-

9 Cash and Cash equivalents

Bank and Cash on hand
Less Bank overdrafts

2025

25,358

-

25,358

**10 Creditors amounts falling due within one
year**

Trade Creditors

-

-

UNINEED IRELAND LIMITED

Notes to the financial statements (continued)
Financial Period Ended 31 August 2025

11	Creditors: amounts falling due in more than one year	2025
	Bank Loan	-
	Amounts owed to Shareholders	-
		<u>-</u>
		<u>-</u>
13	Share Capital	2025
	Authorised	
	100,000 Ordinary Shares of 1 euro each	<u>100,000</u>
	Allotted, called up and fully paid	
	100 Ordinary Shares of 1euro each	<u>100</u>
14	Approval of Financial Statements	
	The directors approved these financial statements for issue on 10 th March 2026;	

UNINEED IRELAND LIMITED

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

UNINEED IRELAND LIMITED

Detailed profit and loss account
Financial Period Ended 31 August 2025

	2025
Sales	43,326
Less Cost of sales	
Opening Stock	-
Purchases	43,588
Less Closing Stock	<u>(15,059)</u>
	<u>28,529</u>
Gross profit	<u>14,796</u>
Less Expenses	
Accountancy	2,000
Bank Fees	57
Advertising	4,178
General	<u>144</u>
Total Expenses	<u>6,879</u>
Net Profit	<u><u>7,917</u></u>