

Company No.

608512

REWISE LIMITED
(Incorporated in Republic of Ireland)

**ABRIDGED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 AUGUST 2025**

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THE YEAR ENDED 31 AUGUST 2025**

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COMPANY INFORMATION

DIRECTORS

SIFAN CHEN

SECRETARY

CAIXIA LIN

COMPANY NUMBER

608512

REGISTERED OFFICE

30 SWEETMOUNT PARK
DUNDRUM
DUNLIN 14

BANKER

AIB
10 MAIN ST. DUNDRUM
DUBLIN 14

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REWISE LIMITED

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STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial year which gives 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 those financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to material departures disclosed and explained in the financial statements;
- prepare the financial statements based on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors confirm that they have complied with the above requirements in preparing the financial statements.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with 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.

Sifan Chen
DIRECTOR
Date: 20 March 2026

Company No.

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REWISE LIMITED
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ABRIDGED BALANCE SHEET
AS AT 31 AUGUST 2025

	<u>Note</u>	<u>31.08.2025</u>	<u>31.08.2024</u>
		€	€
FIXED ASSET ASSETS			
Equipment		6,990	9,075
Motor Vehicle		22,425	26,163
		<u>29,415</u>	<u>35,238</u>
CURRENT ASSETS			
Account Receivable			50,730
Deposit		1,800	1,800
Cash at bank and in hand		17,137	37,402
		<u>89,932</u>	<u>89,932</u>
CURRENT LIABILITIES			
Creditors: falling due within one year	3	<u>(73,906)</u>	105,526
NET CURRENT LIABILITIES		<u>(54,968)</u>	<u>(15,594)</u>
TOTAL ASSEST LESS TOTAL LIABILITIES		<u>(25,553)</u>	<u>19,643</u>
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Profit and loss account	5	<u>(25,653)</u>	19,543
Equity shareholders' fund		<u>(25,553)</u>	<u>19,643</u>

Sifan Chen
DIRECTOR
Date: 20 March 2026

Company No.

608512

REWISE LIMITED
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ABRIDGED BALANCE SHEET
AS AT 31 AUGUST 2025 (Continued)

I/We, as director(s) of (company name), 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),

(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; 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.

On behalf of the board:

Sifan Chen
DIRECTOR
Date: 20 March 2026

REWISE LIMITED
(Incorporated in Republic of Ireland)

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 31 AUGUST 2025**

1 BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

At the balance sheet date, the Company had accumulative loss of €25,653 net current asset and a deficit in shareholders' funds of €25,553 respectively. The Directors will provide the required financial support to enable the Company to meet its liabilities as and when they fall due. The financial statements of the Company therefore, have been prepared on a going concern basis and as such, do not include any adjustments to reduce the values of assets to their recoverable amounts, to provide for any further liabilities, and reclassify non-current asset and liabilities as current if the going concern basis of preparing the financial statements is not appropriate.

2 SIGNIFICANT ACCOUNTING POLICIES

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

(a) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated on a straight line basis to write off the cost of the fixed assets over their estimated useful life. The principal annual depreciation rate used is as follows:

12.5% per annual

(b) Impairment of fixed assets

Fixed assets are subject to review for impairment. Any impairment is recognised in the profit and loss account in the period in which it occurs.

(c) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a first-in-first-out basis.

Net realisable value is the estimated selling price in the ordinary course of business, less the selling expenses.

(d) Revenue recognition

Sales are recognised upon delivery of products and customer acceptance, if any, net of value added taxes and discounts.

(e) Taxation

The amount included in the profit and loss account is based on pre-tax reported income and is calculated at current local tax rates, taking into account timing differences and the likelihood of realisation of deferred tax assets and liabilities.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 31 AUGUST 2025 (CONTINUED)

3 CREDITORS: FALLING DUE WITHIN ONE YEAR

	<u>31.08.2025</u>	<u>31.08.2024</u>
	€	€
Creditor	27,808	27,808
CT	-	1,853
PAYE	76	218
Accrued	41,117	19,043
Directors' current account	4,903	45,282
	<u>73,906</u>	<u>94,204</u>

4 CALLED UP SHARE CAPITAL

	<u>31.08.2025</u>	<u>31.08.2024</u>
	€	€
Authorised: 100,000 ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid: 100 ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

5 PROFIT AND LOSS ACCOUNT

	<u>31.08.2025</u>	<u>31.08.2024</u>
	€	€
At 1 st September	19,544	26,637
Profit for the year	<u>(45,197)</u>	<u>(7,093)</u>
At 31 st August	<u>(25,653)</u>	<u>19,544</u>

6 INTERESTS OF DIRECTORS AND SECRETARY IN SHARES

The interests of Director(s) and Secretary who held office at the end of the period in shares in the Company are as follows:

	<u>Number of ordinary shares of €1.00 each</u>			<u>As at</u> <u>31.08.2025</u>
	<u>As at</u> <u>01.09.2024</u>	<u>Bought</u>	<u>Sold</u>	
<u>Director</u> Sifan Chen	100	0	0	100

7 APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the Board on 20 March 2026.