Company number: 711222

NTY BUBBLETEA LTD

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

NTY BUBBLETEA LIMITED

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BALANCE SHEET AS AT 31ST DECEMBER 2025

	NOTES	31/12/25	31/12/24
		€	€
FIXED ASSETS			
Tangible assets	4	58,197	70,673
CURRENT ASSETS			
Cash at bank		1,147	10,817
Debtors & Prepayments		41,000	41,000
		42,147	51,817
Creditors: amounts falling due within one year	5	(116,796)	(140,916)
NET CURRENT LIABILITIES		(74,649)	(89,099)
TOTAL ASSETS LESS LIABILITIES		**(16,451)**	**(18,426)**
CAPITAL AND RESERVES			
Called up share capital presented as equity	6	100	100
Profit and loss account		**(16,551)**	**(18,526)**
Shareholder' deficit		**(16,451)**	**(18,426)**

We, as directors of NTY Bubbletea Ltd state that:

(a) These financial statements have been prepared in accordance with the micro companies regime.
(b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
(c) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
(d) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2) of the Companies Act 2014.
(e) 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 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,
(f) the company has relied on the specified exemption contained in s.352 Companies Act 2014 (as a micro company); 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 on 04 February 2026 and signed on its behalf by:

Kai Ni
DIRECTOR

Tao Li
DIRECTOR

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

NTY Bubbletea Ltd is a company limited by share incorporated in the Republic of Ireland.

2. ACCOUNTING POLICIES

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

Basis of preparation
The financial statements have been prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including 'The Financial Reporting Standard applicable to the Micro-Entities Regime – 'FRS 105' issued by the Financial Reporting Council and the Companies Act 2014.

Accounting Convention
The financial statements are prepared under the historical cost convention.

Taxation
Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Tangible fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	12.5 % Straight Line
Fixtures and fittings	12.5 % Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Share capital of the company
The ordinary share capital of the company is presented as equity.

NOTES TO THE FINANCIAL STATEMENTS

3. EMPLOYEES AND REMUNERATION

The average number of persons employed by the Company in the financial period including directors was 10 (2024- 10).

	31/12/25	31/12/24
	€	€
Wages & Salaries were comprised of:		
Directors Remuneration	-	-
Staff Salaries	129,316	116,873
Social Welfare Costs	11,540	10,314
	140,856	**127,187**

4. FIXED ASSETS

	Equipment	F&F	Total
	€	€	€
Cost			
At 1 January 2025	40,286	59,535	99,821
Additions	-	-	-
Disposal	-	-	-
At 31 December 2025	40,286	59,535	99,821
Depreciation			
At 1 January 2025	12,401	16,747	29,148
Depreciation	5,036	7,440	12,476
Disposal	-	-	-
At 31 December 2025	17,437	24,187	41,624
Carrying amount			
At 31 December 2025	**22,849**	**35,348**	**58,197**
At 31 December 2024	**27,885**	**42,788**	**70,673**

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25	31/12/24
	€	€
Other creditors including tax and social insurance	**116,796**	**140,916**

NOTES TO THE FINANCIAL STATEMENTS

6. CALLED UP SHARE CAPITAL

	31/12/25	31/12/24
	€	€
Authorised	100	100
Ordinary Shares of €1 each		
Allotted, called up and fully paid		
Ordinary Shares of €1 each	100	100

7. POST – BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year end.

8. APPROVAL OF FINANCIAL STATEMENTS

The Shareholders' accounts were approved by the Directors on the ***04 February 2026.***