

Company No.

746407

BIN & FENG INVESTMENT LIMITED
(Incorporated in Republic of Ireland)

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

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COMPANY INFORMATION

DIRECTORS

**BIN LIN
DAIFENG YU**

SECRETARY

DAIFENG YU

COMPANY NUMBER

746407

REGISTERED OFFICE

**114 THE COMMONS, DULEEK
CO. MEATH**

Company No.

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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.

BIN LIN
DIRECTOR
Date: 2 April 2026

DAIFENG YU
DIRECTOR

Company No.

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BIN & FENG INVESTMENT LIMITED
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ABRIDGED BALANCE SHEET
AS AT 31 AUGUST 2025

	<u>Note</u>	<u>31.8.2025</u>	<u>31.8.2024</u>
		€	€
NON CURRENT ASSETS			
Fixed Asset	3	14,647	17,088
CURRENT ASSETS			-
CURRENT ASSETS			
Stock		6,443	5,242
Cash at bank and in hand	1	<u>21,908</u>	<u>23,852</u>
CURRENT LIABILITIES			
Creditors: falling due within one year	4	40,150	40,086
NET CURRENT LIABILITIES		<u>(11,800)</u>	<u>(10,993)</u>
NON CURRENT LIABILITIES			
TOTAL ASSEST LESS TOTAL LIABILITIES		<u>2,847</u>	<u>6,095</u>
CAPITAL AND RESERVES			
Called up share capital	5	100	100
Profit and loss account	6	2,747	5,995
Equity shareholders' fund		<u>2,847</u>	<u>6,095</u>

BIN LIN
DIRECTOR
Date: 2 April 2026

DAIFENG YU
DIRECTOR

¹ The notes on pages 6 to 8 form an integral part of these financial statements

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ABRIDGED BALANCE SHEET
AS AT 31 AUGUST 2025 (Continued²)

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:

BIN LIN
DIRECTOR
Date: 2 April 2026

DAIFENG YU
DIRECTOR

² The notes on pages 6 to 8 form an integral part of these financial statements

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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 profit of €2,747 net current asset and shareholders' funds of €2,847 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:

Fixture, fittings and equipment	8 years
Plant, Property and equipment	25 years

Gains and losses on disposals are determined by comparing proceeds with carrying amount and are included in profit/ (loss) from operations.

(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) Stocks

Stocks 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.

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

2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(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.

5 TANGIBLE ASSETS

	Property	Fixtures, fittings and equipment	31.08.2025
			€
Cost			
At 1 st September 2024	-		
Additions	-	19,529	19,529
Disposals	-	-	-
At 31 st August 2025	-	19,529	19,529
Accumulated depreciation			
At 1 st September 2024	-	2,441	2,441
Charge for the year	-	2,441	2,441
Disposals	-	-	-
At 31 st August 2025	-	4,883	4,883
Net book value			
At 31 st August 2025	-	14,646	14,646

4 CREDITORS: FALLING DUE WITHIN ONE YEAR

	31.08.2025	31.08.2024
	€	€
VAT	6,864	8,814
PAYE & PRSI	1,248	320
CT		856
Directors' current account	29,000	25,000
Accrual	3,038	5,095
	<u>40,150</u>	<u>40,086</u>

The balance due to the director and shareholder of the Company was in respect of advances for working capital purposes, interest free and has no fixed repayment terms.

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

5 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>

6 PROFIT AND LOSS ACCOUNT

	<u>31.08.2025</u>	<u>31.08.2024</u>
	€	€
At 1 st August 2024 / 9 th August 2023	5,995-	-
Profit for the year	<u>(3,248)</u>	<u>5,995</u>
At 31 st August 2025 /2024	<u>2,747</u>	<u>5,995</u>

7 INTERESTS OF DIRECTORS AND SECRETARY IN SHARES

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

	<u>Number of ordinary shares of €1.00 each</u>			
	<u>01.09.2024</u>	<u>Bought</u>	<u>Sold</u>	<u>31.8.2025</u>
<u>Director</u>				
BIN LIN	60	0	0	60
DAIFENG YU	40	0	0	40

8 APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the Board on 2 April 2026.