

Registration number 720863

DS BEAUTY LIMITED

Abridged accounts

for the period ended 10th December 2025

DS BEAUTY LIMITED

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DS BEAUTY LIMITED

Directors and other information

Directors	DHRITISHWAREE SEENAUTH
Secretary	MANGJIT SINGH DHILLON
Company number	720863
Registered office	189 RATHMINES ROAD LOWER RATHMINES Dublin 6, Ireland

DS BEAUTY LIMITED

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The directors and secretary who served during the period and their interests in the company are as stated below:

Ordinary shares	
10/12/25	10/12/24
DHRITISHWAREE SEENAUTH	100
Company secretary MANGJIT SINGH DHILLON-	-

The original report was approved by the board on 3 February 2026 and signed on its behalf by DHRITISHWAREE SEENAUTH.

DS BEAUTY LIMITED

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give 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 then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 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 are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 7 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to , all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31st December 2025.

On behalf of the board

DHRITISHWAREE SEENAUTH

Director

Director

Date: 3rd February 2026

DS BEAUTY LIMITED

Abridged balance sheet as at 10 December 2025

Notes	10 December 2025		10 December 2024	
	€	€	€	€
Current assets				
Stocks	313		748	
Debtors	6,126		6,126	
Cash at bank and in hand	640		1,153	
	<u>7,079</u>		<u>8,027</u>	
Creditors: amounts falling due within one year	(496)		(878)	
Net current assets		<u>6,583</u>		<u>7,149</u>
Total assets less current liabilities		6,583		7,149
Net assets		<u>6,583</u>		<u>7,149</u>
Capital and reserves				
Called up share capital		100		100
Profit and loss account		6,483		7,049
Equity shareholders' funds		<u>6,583</u>		<u>7,149</u>

The directors 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 small company and the abridged financial statements have been properly prepared in accordance with Section 353.

The directors 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 Section 358 is complied with;
- no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

The notes on pages 6 to 7 form an integral part of these financial statements.

DS BEAUTY LIMITED

The abridged accounts were approved by the Board on 3 February 2026 and signed on its behalf by

.....
DHRITISHWAREE SEENAUTH
Director

.....
Director

DS BEAUTY LIMITED
Notes to the abridged financial statements
for the period ended 10 December 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Stock and work in progress

In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads based on a normal level of activity.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and all costs to be incurred in marketing, selling and distributing.

1.4. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the period were:

	2025	2024
	=====	=====
Employment costs	2025	2024
	€	€
Wages and salaries	9,977	4,305
Social insurance costs	891	381
	=====	=====
	10,868	4,686

DS BEAUTY LIMITED
Notes to the abridged financial statements
for the period ended 10 December 2025

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3. Transactions with directors

The following directors had interest free loans during the period. The movements on these loans are as follows:

DHRITISHWAREE SEENAUTH	<u>407</u>	<u>407</u>	<u>-</u>
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4. Share capital

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid share capital	<u> </u>	<u> </u>
 Allotted and called up share capital		
Amounts presented in equity		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

5. Accounting periods

The current accounts are for a month period ending 10 December 2025. The comparative accounts are for a full year.

6. Approval of financial statements

The board of directors approved these financial statements for issue on 3 February 2026.