

IRIN'S BEAUTY PARLOUR LIMITED

Abridged Unaudited Financial Statements

for the financial period from 16 May 2024 (date of incorporation) to 30 June 2025

IRIN'S BEAUTY PARLOUR LIMITED

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IRIN'S BEAUTY PARLOUR LIMITED DIRECTOR AND OTHER INFORMATION

Director	Isaac Dan Raj Benedict Daniel Devaraj (Appointed 16 May 2024)
Company Secretary	Sam Clinton Benedict Daniel Devaraj (Appointed 4 July 2025) Ashwin Chinnaraju (Appointed 7 January 2025, Resigned 4 July 2025) Himanshu Sharma (Appointed 16 May 2024, Resigned 7 January 2025)
Company Number	764120
Registered Office and Business Address	60 Fort Ostman Old County Glen, Old County Road, Dublin 12, Ireland
Accountants	Tasc Accountants Certified Public Accountants 3C Main Street Ongar Village Blanchardstown Dublin 15 Republic of Ireland

IRIN'S BEAUTY PARLOUR LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 16 May 2024 (date of incorporation) to 30 June 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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" issued by the Financial Reporting Council. Under company law, the director 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with 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 director is 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 Director's Report comply with 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms 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 director confirms that they have made available to Tasc Accountants, (Certified Public Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 16 May 2024 (date of incorporation) to 30 June 2025."

Signed on behalf of the board

Sam Clinton Benedict Daniel Devaraj
Company Secretary

5 December 2025

Isaac Dan Raj Benedict Daniel Devaraj
Director

5 December 2025

IRIN'S BEAUTY PARLOUR LIMITED

BALANCE SHEET

as at 30 June 2025

	Notes	Jun 25 €
Current Assets		
Cash and cash equivalents		100
Net Current Assets		<u>100</u>
Total Assets less Current Liabilities		<u>100</u>
Capital and Reserves		
Called up share capital presented as equity		100
Equity attributable to owners of the company		<u>100</u>

I as Director of IRIN'S BEAUTY PARLOUR LIMITED, 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 section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014. The 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 section 353 Companies Act 2014.

Approved by the board on 5 December 2025 and signed on its behalf by:

Sam Clinton Benedict Daniel Devaraj
Company Secretary

Isaac Dan Raj Benedict Daniel Devaraj
Director

IRIN'S BEAUTY PARLOUR LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 16 May 2024 (date of incorporation) to 30 June 2025

1. General Information

IRIN'S BEAUTY PARLOUR LIMITED is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 764120. The registered office of the company is 60 Fort Ostman, Old County Glen., Old County Road., Dublin 12, Ireland which is also the principal place of business of the company. The Principal Activity is Hairdressing And Other Beauty Treatment. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the financial period ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

Employee benefits

During the period, the company had no employees and incurred no employee benefits.

Taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date..

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

3. Adoption of FRS 102

This is the first set of financial statements prepared by IRIN'S BEAUTY PARLOUR LIMITED in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

4. Period of financial statements

The financial statements are for the 13 month 15 days period from 16 May 2024 (date of incorporation) to 30 June 2025.

IRIN'S BEAUTY PARLOUR LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 16 May 2024 (date of incorporation) to 30 June 2025

5. Statement on previous periods

The company did not present financial statements for previous periods.

6. Employees

The average monthly number of employees, including director, during the financial period was 0, (May 24 - 0).

7. Tax on profit

Jun 25
€

Analysis of charge in the financial period

Current tax:

Corporation tax

-

No charge to tax arises due to tax losses incurred.

8. Capital commitments

The company had no material capital commitments at the financial period-ended 30 June 2025.

9. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 5 December 2025.