

Company registration number: 758314

UW Fashion Limited

Abridged unaudited financial statements

for the financial period ended 28 February 2025

UW Fashion Limited

Abridged financial statements

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UW Fashion Limited

Directors and other information at date of approval of financial statements

Director	Rowena Fernandez
Secretary	Root Business Services Limited
Company number	758314
Registered office	Ground Floor 71 Lower Baggot Street Dublin
Business address	Ground Floor 71 Lower Baggot Street Dublin
Accountants	Briody & co Chartered Accountants 60 Anne Street Dundalk Louth A91 KN28
Bankers	Bank of Ireland 310 An Buiog Bettystown Meath

UW Fashion Limited

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 the 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", applying Section 1A of that standard, which is issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland ("relevant financial reporting framework"). Under company law, the director must not approve the financial statements unless he is 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 and then apply them consistently;
- make judgments 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014 and enable the financial statements to be readily and properly compiled. He is 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.

On behalf of the board:

Rowena Fernandez

.....
Rowena Fernandez
Director

5 December 2025

UW Fashion Limited

Director's responsibilities statement

Directors' declaration on the unaudited financial statements

In relation to the financial statements:

- 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 Briody & co, the company's accounting records and provided all the information necessary for the compilation of the financial statements; and
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period ended 28 February 2025.

On behalf of the board:

Rowena Fernandez

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Rowena Fernandez
Director

5 December 2025

UW Fashion Limited

**Balance sheet
as at 28 February 2025**

	Note	28/02/25	
		€	€
Current assets			
Stocks	5	11,079	
Debtors	6	100	
Cash at bank and in hand		11,630	
		<u>22,809</u>	
Creditors: amounts falling due within one year			
	7	(23,000)	
		<u>(23,000)</u>	
Net current liabilities			(191)
Total assets less current liabilities			<u>(191)</u>
Net liabilities			<u>(191)</u>
Capital and reserves			
Called up share capital presented as equity			100
Profit and loss account			(291)
Shareholders deficit			<u>(191)</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

I, as director of UW Fashion Limited state that:

- the company is availing itself of the audit 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 the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; the company has done so on the grounds that the company is entitled to the benefit of that exemption as a company that qualifies for the small companies regime and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 6 to 11 form part of these abridged financial statements.

UW Fashion Limited

**Balance sheet (continued)
as at 28 February 2025**

These abridged financial statements were approved by the director of the company on 5 December 2025 and signed by:

Rowena Fernandez

.....
Rowena Fernandez
Director

The notes on pages 6 to 11 form part of these abridged financial statements.

UW Fashion Limited

Notes to the abridged financial statements for the financial period ended 28 February 2025

1. General information

The financial statements comprising the statement of comprehensive income, balance sheet, statement of changes in equity and related notes constitute the individual financial statements of UW Fashion Limited for the financial period ended 28 February 2025.

UW Fashion Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO Number 758314). The registered office is Ground Floor, 71 Lower Baggot Street, Dublin, , which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the full financial statements.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The financial reporting standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

Currency

The financial statements have been presented in the Euro currency (€), 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 'The financial reporting standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

Stocks and work in progress

Stocks are stated at the lower of cost and net realisable value using the first in first out method. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of capacity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item (or group of items) is impaired, that item is measured at its selling price less costs to complete and sell, and an impairment loss is recognised.

UW Fashion Limited

Notes to the abridged financial statements (continued) for the financial period ended 28 February 2025

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial period. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial period are not recognised as income and are included in creditors.

Dividends

Dividends to the company's equity shareholders are recognised as a liability of the company when approved by the company's shareholders.

Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the financial period in which employees have become entitled to the benefits as a result of service rendered to the company.

Taxation and deferred taxation

The charge for taxation is based on the profit for the financial period and is calculated with reference to the tax rates applying at the financial period end date in the jurisdiction where the tax is applied. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

UW Fashion Limited

Notes to the abridged financial statements (continued) for the financial period ended 28 February 2025

Financial instruments

Ordinary share capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other financial assets

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

Loans and borrowings

All loans made by the company are initially recorded at the amount of cash advanced plus transaction costs incurred, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently loans made by the company are stated at amortised costs using the effective interest rate method less impairment, where there is objective evidence of impairment.

All borrowings by the company, with the exception of loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons), are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised costs using the effective interest rate method.

Loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons) are initially measured at transaction price and not discounted on subsequent measurement.

The computation of amortised costs includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial period end date.

Other financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

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**Notes to the abridged financial statements (continued)
for the financial period ended 28 February 2025**

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the profit and loss account in that financial period.

Judgements

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

Impairment of stocks

The company holds stocks amounting to €11,079 (28 February 2024 -€-) at the financial period end date. The directors are of the view that an adequate allowance has been made to reflect the possibility of stocks being sold at less than cost.

3. Loss on ordinary activities before taxation

	28/02/25
	€
Depreciation of tangible fixed assets	-
	<u> </u>

UW Fashion Limited

**Notes to the abridged financial statements (continued)
for the financial period ended 28 February 2025**

4. Directors transactions

During the financial period the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	28/02/25
	€
At the start of the financial period	-
Advances made during the financial period	8,879
Amounts repaid during the financial period	(28,879)
	(20,000)
At the end of the financial period	(20,000)

Disclosure for each director or other person is as follows:

Rowena Fernandez

Amounts owed to the director are unsecured, interest free and repayable on demand. It is included in 'Other creditors' in note 7.

	28/02/25
	€
At the start of the financial period	-
Advances made during the financial period	8,879
Amounts repaid during the financial period	(28,879)
	(20,000)
At the end of the financial period	(20,000)

5. Stocks

	28/02/25
	€
Raw materials and consumables	11,079

6. Debtors

	28/02/25
	€
Other debtors	100
All debtors are due within one year.	-----

UW Fashion Limited

**Notes to the abridged financial statements (continued)
for the financial period ended 28 February 2025**

7. Creditors: amounts falling due within one year

	28/02/25
	€
Other creditors including tax and social insurance	20,000
Accruals	3,000
	<hr style="border-top: 1px dashed black;"/>
	23,000
	<hr style="border-top: 3px double black;"/>

8. Events after the end of the financial period

There were no important events since the financial period end which would require disclosure.

9. Capital commitments

There were no capital commitments at the financial period ended 28 February 2025.

10. Controlling party

Rowena Fernandez is the ultimate controlling party of UW Fashion Limited, as he/she holds 100% of the ordinary share capital of the company.

11. Related party transactions

Key management personnel compensation

The directors' remuneration disclosed in note represents the total compensation paid to key management personnel.

Other related party transactions

All other related party transactions are disclosed under Directors' transactions, note 4.

12. Appropriations of profit and loss account

	28/02/25
	€
At the start of the financial period	-
Loss for the financial period	(291)
	<hr style="border-top: 1px dashed black;"/>
At the end of the financial period	(291)
	<hr style="border-top: 1px dashed black;"/>

13. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 5 December 2025.