

Company No.

742672

**PREMIUM INTERNATIONAL AUTO PARTS LIMITED**  
(Incorporated in Republic of Ireland)

UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

Company No.

742672

**PREMIUM INTERNATIONAL AUTO PARTS LIMITED**  
(Incorporated in Republic of Ireland)

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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COMPANY INFORMATION

DIRECTORS

HONGXING XIE

SECRETARY

LHAFS SECRETARIAL SERVICES LTD

COMPANY NUMBER

742672

REGISTERED OFFICE

3 PEMBROKE STREET LOWER  
DUBLIN 2

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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 confirm that the company never starts trading.

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, 1963 to 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.

HONGXING XIE  
DIRECTOR

Date: 17 January 2026

Company No.

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PREMIUM INTERNATIONAL AUTO PARTS LIMITED  
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ABRIDGED BALANCE SHEET  
AS AT 30 JUNE 2025

|                                     | <u>Note</u> | <u>30.06.2025</u>     | <u>30.06.2024</u>     |
|-------------------------------------|-------------|-----------------------|-----------------------|
|                                     |             | €                     | €                     |
| NON CURRENT ASSETS                  |             |                       |                       |
| Tangible assets                     |             |                       |                       |
| CURRENT ASSETS                      |             |                       |                       |
| Inventories                         | 1           |                       |                       |
| Deposit                             |             |                       |                       |
| VAT asset                           |             |                       |                       |
| Cash at bank and in hand            |             | 100                   | 100                   |
|                                     |             | <u>100</u>            | <u>100</u>            |
| CURRENT LIABILITIES                 |             |                       |                       |
| Creditors:                          |             |                       |                       |
| falling due within one year         | 3           | (3,915)               | (2,895)               |
|                                     |             | <u>(3,915)</u>        | <u>(2,895)</u>        |
| NET CURRENT LIABILITIES             |             | <u>(3,815)</u>        | <u>(2,895)</u>        |
| TOTAL ASSEST LESS TOTAL LIABILITIES |             | <u><u>(3,815)</u></u> | <u><u>(2,795)</u></u> |
| CAPITAL AND RESERVES                |             |                       |                       |
| Called up share capital             | 4           | 100                   | 100                   |
| Profit and loss account             | 5           | (3,915)               | (2,895)               |
| Equity shareholders' fund           |             | <u>(3,815)</u>        | <u>(2,795)</u>        |

HONGXING XIE  
DIRECTOR

Date: 17 January 2026

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

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**ABRIDGED BALANCE SHEET**  
**AS AT 30 JUNE 2025**

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:

HONGXING XIE  
DIRECTOR

Date: 17 January 2026

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

**PREMIUM INTERNATIONAL AUTO PARTS LIMITED**  
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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**AS AT 30 JUNE 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).

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements

**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 30 JUNE 2025**

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.

3 CREDITORS: FALLING DUE WITHIN ONE YEAR

|                            | <u>30.06.2025</u> | <u>30.06.2024</u> |
|----------------------------|-------------------|-------------------|
|                            | €                 | €                 |
| Directors' current account | 1,875             | 1,875             |
| Accrual                    | <u>2,040</u>      | <u>1,020</u>      |
|                            | <u>3,915</u>      | <u>2,895</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.

4 CALLED UP SHARE CAPITAL

|  | <u>30.06.2025</u> | <u>30.06.2024</u> |
|--|-------------------|-------------------|
|  | €                 | €                 |
| Authorised:<br>100,000 ordinary shares of €1.00 each                     | <u>100,000</u>    | <u>100,000</u>    |
| Allotted, called up and fully paid:<br>100 ordinary shares of €1.00 each | <u>100</u>        | <u>100</u>        |

5 PROFIT AND LOSS ACCOUNT

|   | <u>30.06.2025</u> | <u>30.06.2024</u> |
|---|-------------------|-------------------|
|   | €                 | €                 |
| At 1 <sup>st</sup> July 2024/ 6 <sup>th</sup> June 2023   | (2,895)           | -                 |
| Loss for the year   | <u>(1,020)</u>    | <u>(2,895)</u>    |
| At 30 <sup>th</sup> June 2025 /30 <sup>th</sup> June 2024 | <u>(3,915)</u>    | <u>(2,895)</u>    |

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
AS AT 30 JUNE 2025**

**6 POST BALANCE SHEET EVENTS**

No significant events have taken place since the balance sheet date which would require disclosure or amendment to the financial statements.

**7 APPROVAL OF THE FINANCIAL STATEMENTS**

The financial statements were approved by the Board on 17 January 2026.