

Company No.

628271

**IRELAND CHINA CULTURAL EXCHANGE & TRAVEL ASSOCIATION LIMITED**  
(Incorporated in Republic of Ireland)

UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 30 JUNE 2025

Company No.

628271

IRELAND CHINA CULTURAL EXCHANGE & TRAVEL ASSOCIATION  
LIMITED  
(Incorporated in Republic of Ireland)

UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 30 JUNE 2025

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COMPANY INFORMATION

DIRECTORS

LIANG CAI  
YUNFEI CAI

SECRETARY

YUNFEI CAI

COMPANY NUMBER

628271

REGISTERED OFFICE

UNIT 109, CAPEL BUILDING, DUBLIN 7,  
D07 EC93, IRELAND

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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.

Liang Cai  
DIRECTOR  
Date: 17 January 2026

Yufei Cai  
DIRECTOR

Company No.

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IRELAND CHINA CULTURAL EXCHANGE & TRAVEL ASSOCIATION  
LIMITED

(Incorporated in Republic of Ireland)

ABRIDGED BALANCE SHEET  
AS AT 30 JUNE 2025

	Note	30.06.2025	30.06.2024
		€	€
NON CURRENTS ASSETS			
Tangible assets	3 <sup>1</sup>	1,616	3,231
CURRENT ASSETS			
Cash at bank and in hand		4,718	4,718
CURRENT LIABILITIES			
Creditors:			
falling due within one year	4	132,098	131,478
NET CURRENT LIABILITIES		(127,380)	(131,478)
TOTAL ASSEST LESS TOTAL LIABILITIES		<b>(125,764)</b>	<b>(123,529)</b>
CAPITAL AND RESERVES			
Called up share capital	5	100	100
Profit and loss account	6	(125,864)	(123,478)
Equity shareholders' fund		<b>(125,764)</b>	<b>(123,529)</b>

Liang Cai  
DIRECTOR  
Date: 17 January 2026

Yufei Cai  
DIRECTOR

<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 (Continued)

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:

Liang Cai  
DIRECTOR  
Date: 17 January 2026

Yufei Cai  
DIRECTOR

Company No.

628271

## IRELAND CHINA CULTURAL EXCHANGE & TRAVEL ASSOCIATION LIMITED

(Incorporated in Republic of Ireland)

### 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).

At the balance sheet date, the Company had losses of €125,864 net current liabilities and a deficit in shareholders' funds of €125,764 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
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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) Inventories

Inventories 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 (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.

3 TANGIBLE ASSETS

At 1 <sup>st</sup> July 2024	-	-
Additions	12,925	12,925
Disposals	-	-
	<hr/>	<hr/>
At 30 <sup>th</sup> June 2025	12,925	12,925
Accumulated depreciation		
At 1 <sup>st</sup> July 2024	8,078	8,078
Charge for the year	1,616	1,616
Disposals	-	-
	<hr/>	<hr/>
At 30 <sup>th</sup> June 2025	9,694	9,694
Net book value		
At 30 <sup>th</sup> June 2025	-	-
	<hr/> <hr/>	<hr/> <hr/>
	<b>3,231</b>	<b>3,231</b>
Net book value		
At 30 <sup>th</sup> June 2024	-	-
	<hr/> <hr/>	<hr/> <hr/>
	4,647	4,647

4 CREDITORS: FALLING DUE WITHIN ONE YEAR

	<u>30.06.2025</u>	<u>30.06.2024</u>
	€	€
VAT/ PAYE & PRSI	0	0
Accrual	2,480	1,860
Directors' current account	129,618	129,618
	<hr/> <hr/>	<hr/> <hr/>
	132,098	131,471

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
AS AT 30 JUNE 2025 (CONTINUED)

5 CALLED UP SHARE CAPITAL

	<u>30.06.2025</u>	<u>30.06.2024</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>30.06.2025</u>	<u>30.06.2024</u>
	€	€
At 1 <sup>st</sup> July	(123,629)	(121,293)
Loss for the year	<u>(2,236)</u>	<u>(2,236)</u>
At 30 <sup>th</sup> June	<u>(125,864)</u>	<u>(123,629)</u>

7 INTERESTS OF DIRECTORS AND SECRETARY IN SHARES

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

	<u>Number of ordinary shares of €1.00 each</u>			
	<u>As at</u> <u>01.07.2024</u>	<u>Bought</u>	<u>Sold</u>	<u>As at</u> <u>30.06.2025</u>
<u>Director</u> Liang Cai	100	0	0	100

8 APPROVAL OF THE FINANCIAL STATEMENTS

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