MI &YN Limited

Director's Report and Unaudited Financial Statements
for the financial year to 31 December 2025

MI & YN Limited

Directors' Report and Unaudited Financial Statements

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MI & YN Limited

DIRECTOR AND OTHER INFORMATION

Director	Lin Qin
Secretary	Wei Zhang (CHN)
Date of incorporation	20 August 2018
Registered office	28 Levmoss Avenue The Gallops Leopardstown Dublin 18 D18 CX74
Registered number	632356

MI & YN Limited

DIRECTOR'S REPORT

The Director presents her report together with the unaudited financial statements for MI &YN Limited (the "Company") for the financial year to 31 December 2025 (the "Year").

Principal activities and business review

The Company is aim to provide business planning services for Chinese in Ireland or for business people in China, Taiwan, Hong Kong and USA who want to come over to Ireland for potential business opportunities.

The Director is confident that the main activities of the Company will remain the same in the forthcoming Year.

Results and dividends for the Year

The results for the Year are set out on page 6. The Board does not propose the payment of a dividend for 2025 (2024: Nil).

Director and secretary

Lin Qin, the Director, who served throughout the Year except as noted.

Wei Zhang is the Company's secretary during the Year.

Director, secretary and their interests

The Director – Lin Qin who held office on 31 December 2025 held 1 share in the Company at the beginning of the Year, during the Year or at the end of the Year. Wei Zhang held no share during the Year.

Employees

The Company had no employees during the Year or as at 31 December 2025 (2024: Nil).

Accounting records

The measures that the Director has taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Company's accounting records are maintained at the Company's registered office at 28 Levmoss Avenue, The Gallops, Leopardstown, Dublin 18.

Significant events during the Year

There are no significant events during the Year.

Events since the statement of financial position date

There have been no significant events since the statement of financial position date which could have an impact on the financial statements for the year ended 31 December 2025.

On behalf of the Board

Lin Qin

Lin Qin
Director
Date: 30 January 2026

MI & YN Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

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

Company law requires the Director to prepare financial statements for each financial year. Under that law the Director has elected to prepare the financial statements in accordance with accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland, including FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland. Under company law, the Director must not approve the financial statements unless she is satisfied that she give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date and of the profit or loss of the Company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these unaudited financial statements, the Director is required to:

- select suitable accounting policies for the Company financial statements and then apply them consistently;
- make judgments and 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 her to ensure that the financial statements and Director's report comply with the Companies Act 2014 and enable the financial statements to be audited. She 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

Lin Qin

Lin Qin
Director
Date: 30 January 2026

MI & YN Limited

Unaudited Statement of Income and Retained Earnings for the financial year to 31 December 2025

	Note	2025 EUR	2024 EUR
Income			
Fee income		3,600	3,600
		3,600	3,600
Expenses			
Hotel expenses		664	312
Travel expenses		1,336	655
Other expenses	2	1,347	2,165
		3,347	3,132
Profit on ordinary activities before taxation		253	468
Taxation	3	(32)	(59)
Profit for the financial year		221	409
Retained earnings at the beginning of the year		2,519	2,110
Retained earnings at the end of the year		2,740	2,519

MI & YN Limited

Unaudited Statement of Financial Position as at 31 December 2025

	Note	31 December 2025 EUR	31 December 2024 EUR
CURRENT ASSETS			
Cash at bank		2,740	2,519
Debtors	4	1	1
		2,741	2,520
CREDITORS – amounts falling due within one year			
Shareholder loan		-	-
TOTAL NET ASSETS		2,741	2,520
CAPITAL AND RESERVES			
Called up share capital	5	1	1
Retained earnings		2,740	2,519
SHAREHOLDERS' FUNDS – equity		2,741	2,520

I, as a Director of MI&YN 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 s.358 are satisfied,
(c) the shareholder of the company has not served a notice on the company under s.334(1) in accordance with s.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 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

Lin Qin

Lin Qin
Director
Date: 30 January 2026

MI & YN Limited

Notes to the financial statements for the year ended 31 December 2025

1. Accounting policies and basis of preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statutes comprising the Companies Act 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Financial Reporting Council.

2. Other expenses

	31 Dec 2025 EUR	31 Dec 2024 EUR
Utility bill	326	223
Telephone expenses	155	188
Food and drink	821	839
Directors' remuneration	-	-
Other sundry expenses	25	895
Company registration fees and annual return	20	20
	1,347	2,165

3. Taxation

The Tax charge for the year is EUR 32 (2024: EUR 59). According to Section 486C tax relief, the company is qualified for the tax relief for the first five years. The company made a profit of EUR 253 (2024: profit of EUR 468).

4. Debtors

	31 Dec 2025 EUR	31 Dec 2024 EUR
Share capital	1	1
	1	1

5. Share capital

	31 Dec 2025 EUR	31 Dec 2024 EUR
Authorised		
One ordinary shares of EUR 1 each	1	1
Allotted, called up and fully paid:		
One ordinary share of EUR1 each	1	1

6. Related parties

There are no related party transactions during the year (2024: Nil).

7. Significant events during the year

There are no significant events during the year.

8. Events since the statement of financial position date

There have been no significant events since the statement of financial position date which could have an impact on the financial statements for the year ended 31 December 2025.

9. Approval of unaudited financial statements

The Director approved the unaudited financial statements on 30 January 2026.