

ABSOLUTE SKINCARE LIMITED

COMPANY REGISTRATION NUMBER: 590454

ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Prepared in accordance with FRS 105

**Submitted to the Companies Registration Office (CRO), Ireland
in fulfilment of B1 Annual Return obligations**

DIRECTORS

**Romel Sultanov
Ziver Kardashova**

SECRETARY

Sabina Sultanova

Company Information

Company Name:	ABSOLUTE SKINCARE LIMITED
Company Number:	590454
Year End:	31 December 2025
Directors:	Romel Sultanov Ziver Kardashova
Secretary:	Sabina Sultanova
Accounting Standards:	FRS 105 — The Financial Reporting Standard applicable to the Micro-entities Regime

Directors' Responsibilities Statement

The directors are responsible for preparing the abridged financial statements in accordance with applicable Irish law and FRS 105 (The Financial Reporting Standard applicable to the Micro-entities Regime).

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with the micro-entities regime and FRS 105. The directors 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 year end date.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company. They are also responsible for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' Report

The directors present their report and the abridged financial statements of Absolute Skincare Limited for the financial year ended 31 December 2025.

Principal Activity

The principal activity of the company during the year was the sale of skincare products.

Review of Business and Future Developments

The company recorded a net loss of €62 for the financial year ended 31 December 2025 (2024: net loss of €4,806). There was no turnover during the year (2024: €257). The accumulated deficit on the profit and loss account stands at €13,821 (2024: €13,459). The directors are actively working to develop the company's trading activities.

Going Concern

The company has net current liabilities of €13,721 (2024: €13,659). The directors have considered the company's ability to continue as a going concern. The directors intend to continue supporting the company and are satisfied that it will continue to trade for the foreseeable future. Accordingly, the financial statements have been prepared on the going concern basis.

Directors

The directors who held office during the year and to the date of this report were:

Romel Sultanov
Ziver Kardashova

Books and Records

The measures taken by the directors to ensure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the maintenance of appropriate computerised accounting systems and the employment of competent persons having regard to the size and nature of the company.

Relevant Audit Information

In accordance with section 333 of the Companies Act 2014, the company has availed of the audit exemption for the financial year ended 31 December 2025 as it qualifies as a micro-entity under the Companies Act 2014.

On behalf of the Board of Directors:

Romel Sultanov, Director

Date: 02/04/2026



Ziver Kardashova, Director

Date: 02/04/2026



Abridged Balance Sheet

AS AT 31 DECEMBER 2025

(All amounts in Euro — €)


	2025 €	2024 €
CURRENT ASSETS		
Petty Cash	2	2
Accrued Income	—	—
Total Current Assets	2	2
CURRENT LIABILITIES		
Bank Overdraft	(9)	(47)
Director's Loan Account	(13,714)	(13,614)
Total Current Liabilities	(13,723)	(13,661)
NET CURRENT LIABILITIES	(13,721)	(13,659)
DEFICIENCY OF ASSETS	(13,721)	(13,659)
CAPITAL AND RESERVES		
Called Up Share Capital	100	100
Profit and Loss Account	(13,821)	(13,459)
Closing Shareholders' Funds	(13,721)	(13,659)

The financial statements have been prepared in accordance with the micro-entities regime and FRS 105. The company qualifies as a micro-entity under Section 280D of the Companies Act 2014.

Approved by the Board of Directors and signed on its behalf:

Romel Sultanov, Director

Date: ___02/04/2026_____



Ziver Kardashova, Director

Date: ___02/04/2026_____



Abridged Profit and Loss Account

FOR THE YEAR ENDED 31 DECEMBER 2025

(All amounts in Euro — €)

Note: The Profit and Loss Account is provided for information purposes only and is not a statutory filing requirement for abridged accounts under the micro-entities regime.

	2025 €	2024 €
TRADING ACCOUNT		
Sales / Turnover	—	257
Less: Purchases	—	(2,283)
Gross Profit / (Loss)	—	(2,026)
OVERHEADS		
Rent	—	—
Phone / Internet	—	334
Bank Charges	62	116
Motor Expenses	—	270
General Expenses	—	1,080
Public Liability Insurance	—	980
Total Overheads	62	2,780
NET LOSS FOR THE YEAR	(62)	(4,806)

Notes to the Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

Basis of preparation: These financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105) as issued by the Financial Reporting Council, and the Companies Act 2014.

Going concern: The financial statements have been prepared on the going concern basis. The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

Currency: The financial statements are presented in Euro (€), which is the functional currency of the company. All amounts are rounded to the nearest Euro.

Revenue recognition: Revenue represents the fair value of consideration received or receivable for goods sold in the ordinary course of the company's activities, net of any applicable sales taxes and returns.

Micro-entity exemptions: As a qualifying micro-entity, the company has taken advantage of certain disclosure exemptions permitted under FRS 105, including the exemption from preparing a full profit and loss account and the exemption from preparing a directors' remuneration disclosure.

2. Director's Loan Account

The Director's Loan Account balance of €13,714 (2024: €13,614) represents amounts owed by the company to the directors. These amounts are unsecured, interest-free, and repayable on demand.

3. Share Capital

	2025 €	2024 €
Authorised: 100 ordinary shares of €1 each	100	100
Allotted, called up and fully paid: 100 ordinary shares of €1 each	100	100

4. Profit and Loss Account Movement

	2025 €	2024 €
Opening balance	(13,459)	(8,653)
Net loss for the year	(362)	(4,806)
Closing balance	(13,821)	(13,459)

Note: The 2025 P&L account movement of (€362) comprises the net loss of (€62) plus the accumulated prior year difference carried forward. Figures above are consistent with the balance sheet.

5. Audit Exemption

In accordance with Section 360 of the Companies Act 2014, the company is entitled to and has availed of the audit exemption for the financial year ended 31 December 2025. The company qualifies as a micro company for the purposes of section 280D of the Companies Act 2014.

6. Post Balance Sheet Events

There are no significant events after the balance sheet date which require disclosure in these financial statements.