

Company Number: 772390

Hierós Watches Teoranta

Abridged Unaudited Financial Statements

**for the financial period from 20 September 2024 (date of incorporation) to 13
March 2026**

Hierós Watches Teoranta

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Hierós Watches Teoranta
DIRECTORS AND OTHER INFORMATION

Directors	Harry Lau Nana Hu
Company Secretary	Nana Hu
Company Number	772390
Registered Office and Business Address	20 Harcourt Street Dublin 2 Dublin D02 H364 Ireland

Hierós Watches Teoranta

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 20 September 2024 (date of incorporation) to 13 March 2026

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. Under the law the directors have 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, issued by the Financial Reporting Council. Under company law, 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 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 directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 directors are 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 them to ensure that the financial statements and Directors' Report comply with the Companies Act 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

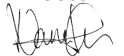
The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 20 September 2024 (date of incorporation) to 13 March 2026.

Signed on behalf of the board



Harry Lau
Director



Nana Hu
Director

13 March 2026

Hierós Watches Teoranta

BALANCE SHEET

as at 13 March 2026

	Notes	Mar 26 €
Current Assets		
Debtors	7	100
Net Current Assets		100
Total Assets less Current Liabilities		100
Capital and Reserves		
Called up share capital presented as equity		100
Shareholders' Funds		100

The 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", applying Section 1A of that Standard.

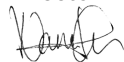
We as Directors of Hierós Watches Teoranta, state that -

- (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 section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 13 March 2026 and signed on its behalf by:



Harry Lau
Director



Nana Hu
Director

Hierós Watches Teoranta
STATEMENT OF CHANGES IN EQUITY

as at 13 March 2026

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	-	-
Net proceeds of equity ordinary share issue	100	-	100
At 13 March 2026	100	-	100

Hierós Watches Teoranta

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 20 September 2024 (date of incorporation) to 13 March 2026

1. General Information

Hierós Watches Teoranta is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 772390. The registered office of the company is 20 Harcourt Street, Dublin 2, D02H364, Dublin, Ireland. The principal activity of the company is that of Retail Sale Via Mail Order Houses Or Via Internet. The financial statements have been presented in Euro (€) 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 financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 13 March 2026 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

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

Hierós Watches Teoranta**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 20 September 2024 (date of incorporation) to 13 March 2026

3. Adoption of FRS 102

This is the first set of financial statements prepared by Hierós Watches Teoranta in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

4. Period of financial statements

The financial statements are for the 17 month 21 days period from 20 September 2024 (date of incorporation) to 13 March 2026.

5. Statement on previous periods

The company did not present financial statements for previous periods.

6. Employees

The average monthly number of employees during the financial period was 0 (Sep 24 - 0).

7. Debtors

Mar 26
€

Other debtors

100

8. Capital commitments

The company had no material capital commitments at the financial period-ended 13 March 2026.

9. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

10. Cash and cash equivalents

Mar 26
€

Cash and bank balances

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 13 March 2026.