

Company No.

608101

FU LIN INVESTMENT LIMITED
(Incorporated in Republic of Ireland)

UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

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COMPANY INFORMATION

DIRECTOR

Wai Kuen Lam

SECRETARY

Yim Ki Ping

REGISTERED OFFICE

17 Cherry Drive
Delganey Wood
Greystones, County Wicklow

PLACE OF BUSINESS

74 Main Street
Bray
County Wicklow

Company No.

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FU LIN INVESTMENT LIMITED

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STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) 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. Under the 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 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 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 and enable the financial statements to be audited. 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.

In relation to the financial statements as set out on pages 4 to 8, the directors approve these financial statements and confirm that they are responsible for them. The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the Company for the year ended 30 June 2025.

On behalf of the board,

Wai Kuen Lam
DIRECTOR

Dated 25 September 2025

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FU LIN INVESTMENT LIMITED

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ABRIDGED BALANCE SHEET AS AT 30 JUNE 2025

	<u>Note</u>	<u>2025</u> €	<u>2024</u> €
FIXED ASSETS			
Tangible assets	3	812,723	850,899
CURRENT ASSETS			
Cash in hand and at bank		70,966	32,090
Deposit		0	0
		<u>70,966</u>	<u>32,090</u>
Creditors:			
Falling due within one year	4	(6,118)	(6,446)
NET CURRENT ASSETS		<u>64,848</u>	<u>25,644</u>
TOTAL ASSETS		<u><u>877,571</u></u>	<u><u>876,543</u></u>
CAPITAL AND RESERVES			
Called up share capital	5	100	100
Profit and Loss Account	6	107,471	98,443
Shareholder's Advance	7	770,000	778,000
		<u>877,571</u>	<u>876,543</u>
Equity shareholders' funds		<u><u>877,571</u></u>	<u><u>876,543</u></u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

We, as directors of Fu Lin Investment Limited state that:

- (1) The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (2) The company is availing itself of the exemption on the grounds that Section 358 is complied with;
- (3) No notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (4) They acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 end of its profit or loss for such a period and to otherwise comply with the provision of Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- (5) The company has relied on the specified exemption contained in Section 352 Companies Act 2014 (as a micro 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.

The financial statements have been prepared in accordance with the micro companies regime.

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FU LIN INVESTMENT LIMITED
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ABRIDGED BALANCE SHEET AS AT 30 JUNE 2025 (Continue)

The abridged accounts were approved by the Board on 25 September 2025 and signed on its behalf by

Wai Kuen Lam
DIRECTOR

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

FU LIN INVESTMENT 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 on the going concern basis and in accordance with the FRS 105 -The Financial Reporting Standard applicable in the UK and Republic Of Ireland” (FRS 105) and under the historical cost convention applicable to Micro Entities Regime.

The financial statements are presented in euro which is the functional currency of the company.

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) Revenue recognition

Sales are recognised upon delivery of products and customer acceptance, if any, net of value added taxes and discounts.

(b) Taxation

Current tax, including Irish corporation tax and foreign taxes, is provided on the Company’s taxable profits, at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

(c) Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

(d) Fixed Assets

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation rate used:

Buildings and Fittings	25 years
Equipment	8 years

(e) Stocks

Stocks are value at the lower of cost and net realisable value. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution. All allowances for obsolete and damaged stocks has been made.

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

3 FIXED ASSETS

	<u>2025</u> €
Cost	
At 1 July 2024	954,403
Addition for year	0
At 30 June 2025	<u>954,403</u>
Depreciation	
At 1 July 2024	103,504
Charge for year	38,176
At 30 June 2025	<u>141,680</u>
Net Book Value	
At 30 June 2024	<u>812,723</u>
At 30 June 2024	<u><u>850,899</u></u>

4 CREDITORS: FALLING DUE WITHIN ONE YEAR

	<u>2025</u> €	<u>2024</u> €
Tax payables	5,738	6,166
Other payables	380	280
	<u>6,118</u>	<u>6,446</u>

5 CALLED UP SHARE CAPITAL

	<u>2025</u> €	<u>2024</u> €
Authorised:		
1,000,000 ordinary shares of €1 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid:		
100 ordinary shares of €1 each	<u>100</u>	<u>100</u>

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

6 PROFIT AND LOSS ACCOUNT

	<u>2025</u> €	<u>2024</u> €
At beginning of year	98,443	67,999
Profit for the year	9,028	30,444
At end of year	<u>107,471</u>	<u>98,443</u>

7 SHAREHOLDER'S ADVANCE

The balance due to the shareholder of the Company was in respect of advances for the purchase of fixed assets and working capital purposes. The advance has no fixed repayment terms and interest.

8 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.

9 INTEREST OF DIRECTORS AND SECRETARY IN SHARES

The interests of Directors and Secretary who held office at the end of the year 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> Wai Kuen Lam	100	0	0	100
<u>Secretary</u> Yim Ki Ping	0	0	0	0

10 APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the Board on 25 September 2025.